

Regular and Closed Meeting Agenda for Monday, June 10, 2024, at 5:30 p.m. to be held in the Council Chambers, in the Town Hall Complex, at 240 Main Street, Milk River, Alberta



1. Call to Order
2. Additions to the Agenda
3. Delegations 5:40 pm
 - A) Jarrad McCoy
 - B) Iron Order
4. Approval of Minutes
 - A) Minutes of the May 13, 2024, Regular Council Meeting
5. Business Arising from Minutes
6. Financial Report
7. Administration Reports
 - A) Public Works
 - B) Community Peace Officer
 - C) Chief Administrative Officer
8. Break (10-15 minutes)
9. Old Business
10. Bylaws and Policies
11. New Business
 - A) Correspondence
12. Councillor Reports
 - A) Authorities, Boards, Committees and Commission Minutes
13. Mayor's Report
 - A) Authorities, Boards, Committees and Commission Minutes
14. Closed Session
 - A) Section 21: Disclosure harmful to intergovernmental relations
15. Adjournment

Request for Decision

Delegation: Jarrad McCoy

June 10, 2024



RECOMMENDATION

That the presentation from Mr. Jarrad McCoy be accepted as information.

LEGISLATIVE AUTHORITY

Procedural Bylaw

BACKGROUND

Mr. Jarrad McCoy, local business owner, will be in attendance to speak to his project regarding Erle Rivers School

RISK/CONSEQUENCES

1. Council may provide further direction on any item contained in the reports. Council shall be specific in the direction it provides.

FINANCIAL CONSIDERATIONS

None

ATTACHMENTS

None

Request for Decision

Iron Order Motorcycle Club

June 10, 2024



RECOMMENDATION

To accept the presentation the Iron Order Motorcycle Club, as information.

LEGISLATIVE AUTHORITY

BACKGROUND

The Iron Order Motorcycle Club held an event in Milk River in 2022. A delegation will be in attendance to speak to an event proposed for 2024.

RISKS/CONSEQUENCES

1. Council may provide further direction on any item contained in the presentation. Council shall be specific in the direction it provides.

FINANCIAL CONSIDERATIONS

None

ATTACHMENTS

None

Request for Decision

Approval of Minutes

June 10, 2024



RECOMMENDATION

That the minutes for the May 13, 2024, regular council meeting be accepted as presented.

LEGISLATIVE AUTHORITY

Municipal Government Act, Section 208(1)(a)
Procedure Bylaw 1060

BACKGROUND

As per the MGA and the Town's Procedural Bylaw, minutes are to be recorded and given to council for adoption at a subsequent council meeting.

RISKS/CONSEQUENCES

1. By not approving the previous meetings minutes, Council would then not approve the decisions they made, as recorded, and no motion would be actioned by administration.
2. The minutes of the Council meetings can be adopted as amended. Council would need to be specific in an amendment to the recording of the previous meetings minutes.

FINANCIAL CONSIDERATIONS

None

ATTACHMENTS

1. Prior to Adoption: May 13, 2024, regular council meeting minutes

Prior to Adoption

Minutes of the Town of Milk River Regular and Closed Council meeting held on Monday, May 13, 2024, at 5:30 p.m. in the Council Chambers, in the Town Hall Complex, at 240 Main Street, Milk River, Alberta.

Present - Elected Officials

Mayor Larry Liebelt, Councillor Peggy Losey, Councillor Dave Degenstein, Councillor Anne Michaelis, and Deputy Mayor Shayne Johnson

Present - Administration

Kelly Lloyd, Chief Administrative Officer

1. Call to Order

Mayor Liebelt called the meeting to order at 5:30 p.m.

2. Delegation: 6:00 p.m.

A) Chief Mountain Regional Solid Waste Services Commission

Marian Carlson, SEO for Chief Mountain Regional Solid Waste Services Commission, spoke to the presentation as found in the agenda package.

Moved by Councillor Michaelis, "that the Chief Mountain Regional Solid Waste Services Commission report be accepted as information."

Motion Carried 2024-113

B) Beth Kappelar

Ms. Beth Kappelar, 204 - 2nd Street, NE, Milk River, AB, was in attendance to bring forward the idea of designated bus parking. Ms. Kappelar indicated there are up to 4 tour buses coming through Milk River per day in the summer. Buses will not stop in a community unless there is a dedicated bus stop. Suggested to locate the bus stop on the east side Main Street in front of the old tire shop and hotel buildings.

Moved by Councillor Losey, "that the presentation on bus parking ideas from Ms. Beth Kappelar be accepted as information."

Motion Carried 2024-114

3) Additions to the Agenda

A) Adoption of the Agenda - Additions to the Agenda

Added Items: 10J) Bill 20

Moved by Councillor Degenstein, "that Council approve the agenda for May 13, 2024, regular council meeting as amended."

Motion Carried 2024-112

4) Approval of Minutes

A) Minutes of the April 8, 2024, Regular Council Meeting

Moved by Councillor Degenstein, "that Council approve the April 8, 2024, regular council meeting minutes as presented."

Motion Carried 2024-115

B) Minutes of the April 23, 2024, Special Council Meeting

Moved by Deputy Mayor Johnson, "that Council approve the April 23, 2024, special council meeting minutes as presented."

Motion Carried 2024-116

5. Business Arising from Minutes

6. Financial Report

7. Administration Reports

A) Public Works

The report was contained within the agenda package.

Moved by Councillor Degenstein, "that Council accept the Public Works report for the period ending April 30, 2024, as information."

Motion Carried 2024-117

B) Community Peace Officer

The report was contained within the agenda package.

Moved by Councillor Losey, "that Council accept the Community Peace Officer report for the period ending April 30, 2024, as information."

Motion Carried 2024-118

C) Chief Administrative Officer

CAO Lloyd provided a verbal report in addition to the report contained within the agenda package.

Moved by Deputy Mayor Johnson, "that Council accept the Chief Administrative Officer Report for the period ending April 30, 2024, as information."

Motion Carried 2024-119

D) RCMP Report

Moved by Councillor Michaelis, "that Council accept the Chief Administrative Officer Report for the period ending March 31, 2024, as information."

Motion Carried 2024-120

5. Bylaws and Policies

A) 2024 Tax Rate Bylaw 1059

Moved by Councillor Losey, "that Council give first reading to the 2024 Tax Rate Bylaw 1059."

Motion Carried 2024-121

Moved by Councillor Degenstein, "that Council give second reading to the 2024 Tax Rate Bylaw 1059."

Motion Carried 2024-122

Moved by Deputy Mayor Johnson, "that the 2024 Tax Rate Bylaw 1059, receive unanimous consent for consideration of third reading."

Motion Carried 2024-123

Moved by Councillor Michaelis, "that Council give third and final reading to the 2024 Tax Rate Bylaw 1059."

Motion Carried 2024-124

B) Special Tax Bylaw 1058

Moved by Councillor Michaelis, "that Council give first reading to the Special Tax Bylaw 1058."

Motion Carried 2024-125

Moved by Deputy Mayor Johnson, "that Council give second reading to the Special Tax Bylaw 1058."

Motion Carried 2024-126

Moved by Councillor Degenstein, "that the Special Tax Bylaw 1058, receive unanimous consent for consideration of third reading."

Motion Carried 2024-127

Moved by Councillor Losey, "that Council give third and final reading to the Special Tax Bylaw 1058."

Motion Carried 2024-128

C) Water Conservation Bylaw 1070

Moved by Councillor Degenstein, "that Council give first reading to the Water Conservation Bylaw 1070."

Motion Carried 2024-129

Moved by Deputy Mayor Johnson, "that Council give second reading to the Water Conservation Bylaw 1070."

Motion Carried 2024-130

Moved by Councillor Losey, "that the Water Conservation Bylaw 1070, receive unanimous consent for consideration of third reading."

Motion Carried 2024-131

Moved by Councillor Michaelis, "that Council give third and final reading to the Water Conservation Bylaw 1070."

Motion Carried 2024-132

D) Procedural Bylaw 1060

Moved by Councillor Degenstein, "that Council give first reading to the Procedural Bylaw 1060."

Motion Carried 2024-133

Moved by Councillor Losey, "that Council give second reading to the Procedural Bylaw 1060, with amendments."

Motion Carried 2024-134

Moved by Councillor Michaelis, "that the Procedural Bylaw 1060, with amendments, receive unanimous consent for consideration of third reading."

Motion Carried 2024-135

Moved by Deputy Mayor Johnson, "that Council give third and final reading to the Procedural Bylaw 1060, with amendments."

Motion Carried 2024-136

E) Compliance Certificate Policy PD 1.0

Moved by Councillor Degenstein, "that Council approve Compliance Certificate Policy PD 1.0, as presented."

Motion Carried 2024-137

The Mayor recessed the meeting at 7:19 p.m.

The Mayor reconvened the meeting at 7:32 p.m.

8. Old Business

9. New Business

A) Correspondence

Moved by Councillor Losey, "that administration send the letter with amendments, to the Prime Minister regarding Carbon Tax."

Motion Carried 2024-138

Moved by Councillor Degenstein, "that correspondence for the period ending May 13, 2024, be accepted as information."

Motion Carried 2024-139

B) Wounded Warriors

Moved by Councillor Degenstein, "that Council approve a donation to Wounded Warriors in the amount of \$195.00 business card size."

Motion Carried 2024-140

C) EMS Halo Fundraiser

Moved by Councillor Losey, "that Council approve a silent auction donation to the Milk River AHS EMS Halo Fundraiser up to the amount of \$100.00."

Motion Carried 2024-141

D) 3 Year Financial Plan

Moved by Deputy Mayor Johnson, "that the 2025-2027 Financial Plan be approved as presented."

Motion Carried 2024-142

E) Seniors Week Proclamation

Moved by Councillor Losey, "that June 3-9, 2024, be recognized as Seniors Week, in the Town of Milk River."

Motion Carried 2024-143

Moved by Deputy Mayor Johnson, "that Council donate \$200.00 to support the Senior's BBQ."

Motion Carried 2024-144

F) Strategic Plan

Moved by Councillor Michaelis, "that Council approve the Strategic Plan as presented."

Motion Carried 2024-145

G) Joint Municipal Recycling Roundup

Moved by Councillor Degenstein, "that the Town of Milk River apply for the Municipal Recycling Roundup Grant through Alberta Recycling to hold a round up event for electronics, paints, tires and used oil this summer in conjunction with the County of Warner."

Motion Carried 2024-146

H) Grant Update

Moved by Councillor Degenstein, "that the Town of Milk River discontinue utilizing the services of the current grant writer and for administration to look to other opportunities for grant writing."

Motion Carried 2024-147

I) Support Letter for the Repurposing of Erle Rivers School

CAO Lloyd reviewed information collected stemming from Councillor questions.

Section 16: Disclosure Harmful to business interests of a third party

Moved by Councillor Losey, "that Council move into closed session in accordance with Section 197(2) of the Municipal Government Act at 8:02 p.m., to discuss matters exempt from disclosure under FOIP Section 16: Disclosure harmful to business interests of a third party, with Council and the CAO to remain in attendance."

Motion Carried 2024-148

Moved by Councillor Degenstein, “that the meeting reconvene to the regular Council meeting at 8:32 p.m.”

Motion Carried 2024-149

Rise and report

Moved by Councillor Losey, “that a support letter be drafted and provided to Jarrad McCoy regarding efforts to repurpose Erle Rivers School.”

Motion Carried 2024-150

J) Bill 20 Municipal Affairs Statutes Amendment Act 2024

Moved by Councillor Michaelis, “that the Town of Milk River send a letter to the Premier that recommends that the Government of Alberta rescind Bill 20, the Municipal Affairs Statutes Amendment Act, due to the extensive concerns raised by municipal leaders across Alberta, including Milk River Council, and that the Government of Alberta engage municipal governments through a collaborative and trust-based consultation process to update the Local Authorities Election Act and Municipal Government Act to assist municipal governments to effectively govern in the interests of their residents and deliver on the future needs of each community in Alberta.”

Motion Carried 2024-151

10. Councillors Reports

Councillor Michaelis attended an RPAP Strategic Planning meeting, the Quad Council, the Special Budget meeting, an online College and Physicians session, the Milk River Health Professionals Attraction and Retention Committee meeting,

Councillor Degenstein attended the Palliser Health virtual meeting, a Ridge Regional Public Safety meeting, a Ridge Country Housing meeting, the Special Budget meeting, and the Bill 20 session with AB Municipalities.

Councillor Losey attended two Milk River and District Senior Citizens Society meetings, the Quad Council meeting, a Ridge Country Housing meeting, and the Special Budget meeting.

Deputy Mayor Johnson attended two Heritage Handibus meetings, a Municipal Planning Commission meeting, Quad Council, the Milk River and District Ag Society meeting, a SouthGrow meeting, and the Special Budget meeting.

Moved by Councillor Degenstein, “that the Councillors reports for the period ending May 13, 2024, be accepted as information.”

Motion Carried 2024-152

11. Mayors Report

Mayor Liebelt attended a Chief Mountain Regional Solid Waste Services Commission meeting, Quad Council, the Mayors and Reeves meeting, the Special Budget meeting, and a Riverside Community Golf Society meeting.

Moved by Deputy Mayor Johnson, "that Council accept the Mayors Report for the period ending May 13, 2024, as information."

Motion Carried 2024-153

12. Closed Session

13. Adjournment

Moved by Councillor Losey, "that the regular council meeting of May 13, 2024, adjourn at 9:12 p.m."

Motion Carried 2024-154

Larry Liebelt
Mayor

Kelly Lloyd
Chief Administrative Officer

These minutes were approved on the day of 2024.

Prio to Adoption

Request for Decision

Administration Reports

June 10, 2024



RECOMMENDATION

That the Administration Reports for the period ending May 31, 2024, be accepted as information.

LEGISLATIVE AUTHORITY

BACKGROUND

On a monthly basis, administration provides Council with reports on the following: Public Works, Municipal Enforcement (Community Peace Officer), and the Chief Administrative Officer.

RISK/CONSEQUENCES

1. Council may provide further direction on any item contained in the reports. Council shall be specific in the direction it provides.

FINANCIAL CONSIDERATIONS

None

ATTACHMENTS

1. Public Works Report
2. Community Peace Officer Report
3. Chief Administrative Officer Report

This past month has been a lot of rain, which inhibited some of the work. With the rain came extreme growth of weeds and grass. We had a late start on cutting grass due to the moisture. This included the inability to do proper gopher control. We continue to replace street signs as time allows. The last two weeks of May allowed us to start the processes. We also blew out the galleries to ensure proper functioning of the raw water process.

I have followed up with the Street Sweeping company and due to us booking late, their start date is looking like the second week of June. The Tree Company came out and gave us a quote on the specific removal of some trees and they are booked in for the second week of June as well. There was also the pesticide company that came out and gave us a quote; which will also take place the second week of June. I have been informed that we will be receiving the Asbestos Report for the old theatre very soon from the contracted company.

May 8, 2024, I hired the Pool Supervisor: Salem Cook. She started the week of May 16 and started immediately setting swim lessons up. She was given all the life guard resumes to follow through with hiring. I instructed her to enquire with all life guards about the ability to work on Sundays. I am happy to say that we have enough staff willing to work Sundays, which means we will be able to open. Salem brought on a life guard who is graduated and started the week of May 21. The two have completed scheduling for staff as well as lessons. They have been extremely busy cleaning the pool and painting.

Unfortunately, the major rainfall we had in May, filled the pool building with water. It was discovered that there were major leaks. We brought in a contractor to figure out the most cost-efficient way to fix the problem. They had to shovel a lot of gravel on roof out of the way in order to find leaks. There appeared to be some major cracks, so there was material placed over top and the tarred. We are hoping that this eliminates the problems and allows us a few years before any major work is needed. By May 24, the pool was drained, cleaned and filled with water. MPE was here this day to assess the pool and the children's pool. We are in the process of getting the right chemical balance and have Alberta Health give the green light.

The cement work is completed at the Curling Club. The asphalt company will be here by the second week of June to finish that and another water break we had down the street. May 9, we hired 2 summer students for Public Works: Kieran Bakke (worked last year) and Nathan Martens. Kierran starts June 24, when school is done. Nathan has started part time as of May 13, due to him only having one class. With Nathan able to start a month earlier, it has given us the opportunity to get more tasks accomplished. We are looking forward to a very good summer in Milk River.

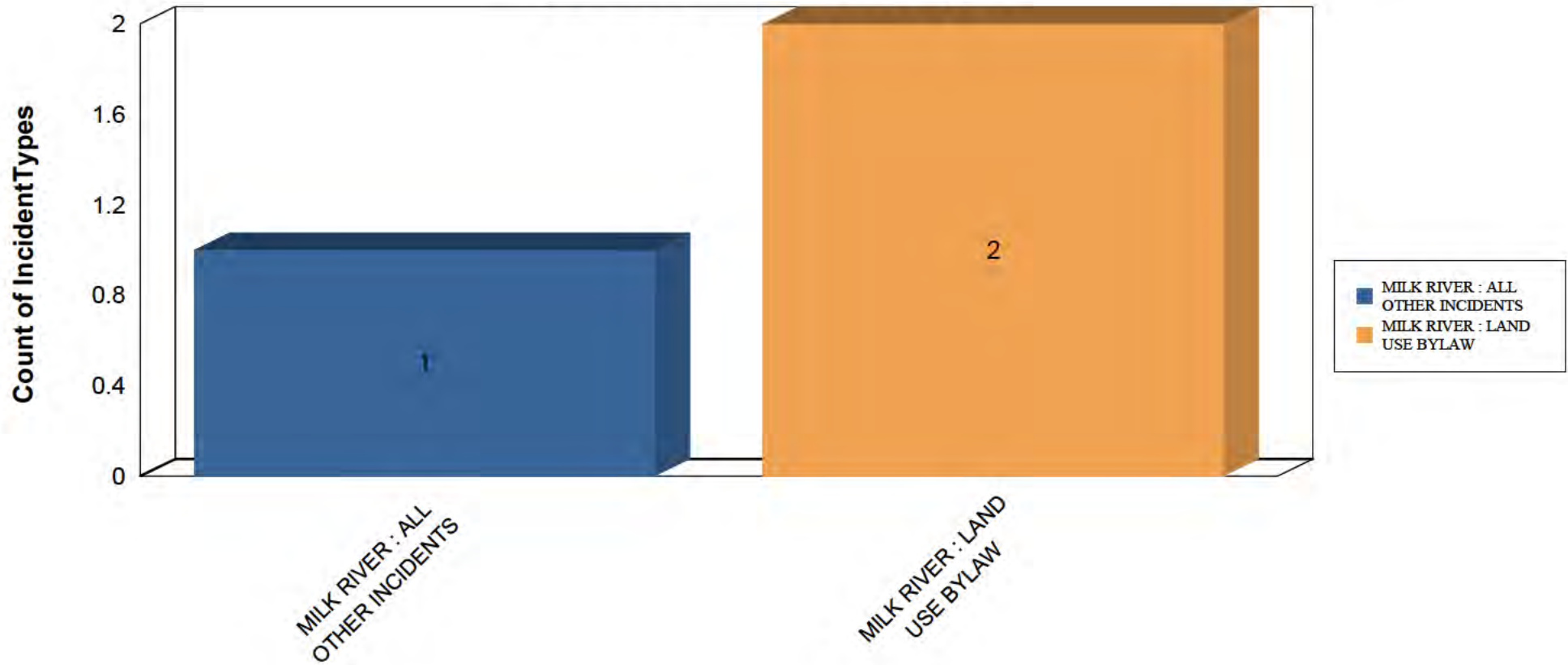
Municipal Enforcement

Statistics from: 5/1/2024 12:00:00AM to 5/31/2024 11:59:00PM

Count of Reports Completed



Count of Incident Types



MILK RIVER : ALL OTHER INCIDENTS

<u>Location</u>	<u>Case Number</u>	<u>Incident Type</u>	<u>Officer</u>	<u>Date</u>
Case Report RIDGE REGIONAL PUBLIC SAFETY SERVICES : MILK RIVER	RRPSS2024-0154	MILK RIVER : ALL OTHER INCIDENTS	ROSS BOND	2024/05/15 1330

Specific Location

██████████

Report Synopsis : fire extinguisher dumped in garbage causing it to discharge inside the garbage truck

33.33% # of Reports: 1 Case Report MILK RIVER : ALL OTHER INCIDENTS

MILK RIVER : LAND USE BYLAW

<u>Location</u>	<u>Case Number</u>	<u>Incident Type</u>	<u>Officer</u>	<u>Date</u>
Case Report RIDGE REGIONAL PUBLIC SAFETY SERVICES : MILK RIVER	RRPSS2024-0153	MILK RIVER : LAND USE BYLAW	ROSS BOND	2024/05/15 1330

Specific Location

██████████

Report Synopsis : fence issues without proper permit

Case Report RIDGE REGIONAL PUBLIC SAFETY SERVICES : MILK RIVER	RRPSS2024-0189	MILK RIVER : LAND USE BYLAW	TODD NELSON	2024/05/31 0941
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Specific Location

██████████

Report Synopsis : complaint from town of debris placed on vacant lot

66.67% # of Reports: 2 Case Report MILK RIVER : LAND USE BYLAW

Grand Total: 100.00% Total # of Incident Types Reported: 3 Total # of Reports: 3

Grand Total: 100.00% Total # of Incident Types Reported: 3

Chief Administrative Officer Report May 2024



Administration

- Council meeting agenda preparation
- Council meeting attendance
- Council meeting minutes
- Council meeting highlights for newsletter
- Staff meeting
- Walk in visitors, phone calls, and emails
- Attend EPR webinars and meeting with Circular Materials
- Bylaw revisions
- Policy creation / revisions
- **Updates from CPO's (when applicable)**
- Development inquiries/meetings
- AAIP - Rural Renewal Program weekly meetings
- AHS Monthly meeting
- Six Development Permits to date
- Lot queries
- Regional Water meeting
- Vacation

<u>2022-04-03</u>	Moved by Councillor Losey, “that administration look into the affordability of raising our grants to the small committees.”	WIP
	2023	
<u>Motion Carried 2023-206</u>	Moved by Deputy Mayor Degenstein, “that Bylaw 1024 and Policy R1.0 be revised reflecting the following changes and bring back to a future Council meeting: <i>the failure to cut grass or weeds, including responsibility for the land at the front of property to the centre of the Street/Avenue and at the alley to the centre of the alley responsibility for the land at the front of the property to the gutter of the Street/Avenue and to where the lane for driving begins in the alley.”</i>	WIP
<u>Motion Carried 2023-231</u>	Moved by Councillor Johnson, “that Council direct administration to determine options regarding kochia weeds.”	WIP
<u>Motion Carried 2023-255</u>	Moved by Councillor Losey, “that Council directs administration to work with the Milk River and District Ag Society to mitigate water drainage.”	WIP
<u>Motion Carried 2023-260</u>	Moved by Councillor Michaelis, “that Council write a letter to all ministries regarding the Visitor Information Centre, including the Milk River Watershed Council Canada.”	WIP
<u>Motion Carried 2024-25</u>	Moved by Councillor Losey, “that Council directs administration to go to RFP for auditor services.”	WIP
<u>Motion Carried 2024-49</u>	Moved by Councillor Degenstein, “that Council donate \$1,200 to sponsor the band for Canada Day.”	WIP
<u>Motion Carried 2024-50</u>	Moved by Deputy Mayor Johnson, “that the bouncy houses be provided for the Canada Day celebrations.”	WIP
<u>Motion Carried 2024-74</u>	Moved by Councillor Michaelis, “that Council provide a letter of support to the Milk River Cable Club in their grant application to the Community Foundation.”	WIP
<u>Motion Carried 2024-79</u>	Moved by Deputy Mayor Johnson, “that Council direct administration to prepare and propose a policy regarding construction clean up.”	WIP
<u>Motion Carried 2024-138</u>	Moved by Councillor Losey, “that administration send the letter with amendments, to the Prime Minister regarding Carbon Tax.”	Complete
<u>Motion Carried 2024-140</u>	Moved by Councillor Degenstein, “that Council approve a donation to Wounded Warriors in the amount of \$195.00 business card size.”	WIP
<u>Motion Carried 2024-141</u>	Moved by Councillor Losey, “that Council approve a silent auction donation to the Milk River AHS EMS Halo Fundraiser up to the amount of \$100.00.”	Complete
<u>Motion Carried 2024-143</u>	Moved by Councillor Losey, “that June 3-9, 2024, be recognized as Seniors Week, in the Town of Milk River.”	Complete
<u>Motion Carried 2024-144</u>	Moved by Deputy Mayor Johnson, “that Council donate \$200.00 to support the Senior’s BBQ	Complete

<u>Motion Carried</u> 2024-146	Moved by Councillor Degenstein, “that the Town of Milk River apply for the Municipal Recycling Roundup Grant through Alberta Recycling to hold a round up event for electronics, paints, tires and used oil this summer in conjunction with the County of Warner.”	WIP
<u>Motion Carried</u> 2024-147	Moved by Councillor Degenstein, “that the Town of Milk River discontinue utilizing the services of the current grant writer and for administration to look to other opportunities for grant writing.”	WIP
<u>Motion Carried</u> 2024-150	Moved by Councillor Losey, “that a support letter be drafted and provided to Jarrad McCoy regarding efforts to repurpose Erle Rivers School.”	WIP
<u>Motion Carried</u> 2024-151	Moved by Councillor Michaelis, “that the Town of Milk River send a letter to the Premier that recommends that the Government of Alberta rescind Bill 20, the Municipal Affairs Statutes Amendment Act, due to the extensive concerns raised by municipal leaders across Alberta, including Milk River Council, and that the Government of Alberta engage municipal governments through a collaborative and trust-based consultation process to update the Local Authorities Election Act and Municipal Government Act to assist municipal governments to effectively govern in the interests of their residents and deliver on the future needs of each community in Alberta.”	Complete

Request for Decision

Correspondence

June 10, 2024



RECOMMENDATION

That correspondence for the period ending June 10, 2024, be accepted as information.

LEGISLATIVE AUTHORITY

BACKGROUND

Correspondence is a collection of general information received at the Town Office and is provided to Council as information.

RISKS/CONSEQUENCES

1. Council may provide further direction on any item contained in correspondence. Council shall be specific in the direction it provides.
2. Council may direct Administration on any item contained in correspondence.

FINANCIAL CONSIDERATIONS

None

ATTACHMENTS

1. Municipal Affairs: Bill 20
2. Bill 20 Fact Sheet Amended
3. Municipal Affairs: LGFF Funding
4. Taber Economic Development: June AAIP Report
5. Palliser Airshed Society: AGM Agenda and Financial Statements



ALBERTA

MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Calgary-Hays*

May 24, 2024

Dear Chief Elected Official

As you are aware, I recently introduced Bill 20: the Municipal Affairs Statutes Amendment Act, 2024 which proposes to modify two key pieces of legislation for Alberta municipalities – the Municipal Government Act (MGA) and the Local Authorities Election Act (LAEA). The proposed legislation will help municipalities accelerate housing development, strengthen provincial oversight, and update the rules for local elections and locally elected officials.

Firstly, I want to recognize the passionate and constructive feedback I have received from the many mayors, reeves, councillors, and school board trustees across the province over the past few weeks. Your involvement and ardent commentary are a testament to your good work as public servants.

I've heard your concerns and at the May 23, 2024, Committee of the Whole, amendments to Bill 20 were tabled to further clarify the intent of this bill and ensure that locally elected municipal governments will continue to govern in response to the priorities and interests of their residents.

Bill 20 will maintain the municipal ability to govern affairs within local jurisdiction while allowing Cabinet to step in when municipal bylaw crosses into provincial jurisdiction. This will ensure that municipal councils remain focused on municipal issues that their constituents elected them to address. Cabinet's authority to intervene in municipal bylaws will be considered as a last resort; I anticipate that this power will be used very rarely, if ever. As you may know, the ability for the provincial government to repeal or amend bylaws, or dismiss councillors is not new, as municipalities receive their authority from the provincial government as laid out in Canada's Constitution and Alberta's MGA. While Bill 20 proposes to update the process for the provincial government to act more quickly in extenuating, urgent circumstances, these are not new powers.

These amendments will provide additional guardrails for when municipal bylaws can be repealed through the Cabinet process, and remove the direct ability for Cabinet to dismiss a councillor. Cabinet would retain the authority to have a vote of the electors on the potential removal of a councillor, putting this choice back into the hands of the voters.

We have also received a number of questions about some of the changes to the LAEA regarding fundraising. Bill 20 will also increase transparency in campaign financing. Under the old rules, the LAEA only regulated Third Party Advertisers (TPAs) who advertised for the promotion or opposition of a candidate during an election, with donations to such entities limited to a maximum of \$30,000 for all individuals, unions, and corporations. The proposed changes require TPAs who are interested in an issue (rather than a specific candidate) to register and report their finances. We are further proposing to restrict contributions to \$5,000, and for

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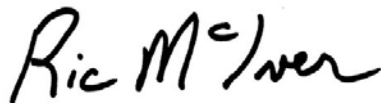
contributions to only be made by Albertans, Alberta companies, or Alberta unions. We are also proposing to further develop expense limits in the regulations.

Currently, municipal candidates are able to organize into political parties or slates without any rules around their organization. Adding rules around political parties will increase transparency for electors. Bill 20 will provide rules around enabling local candidates to identify with local political parties without direct affiliation to provincial or federal parties. I have publicly stated my intention to implement the option to include municipal political party affiliation on ballots only in the cities of Edmonton and Calgary. I will also note that any that no candidate will be required to join a political party - they will always remain voluntary and local.

I will continue to consider feedback as I bring Bill 20 through the legislative process. Alberta's government remains committed to fairness and due process and will continue working with local authorities to ensure Albertans have the effective local representation they deserve. Should the legislation pass, Municipal Affairs will be engaging with municipalities and stakeholders over the coming months to explain the changes Bill 20 will require at a local level, and develop regulations as required.

Please find enclosed the Bill 20 Fact Sheet, which can be found on the Government of Alberta website. This document offers clarifications on what Bill 20 means for municipalities and how the changes will impact municipal governments. For more information, please visit: www.alberta.ca/strengthening-local-elections-and-councils.

Sincerely,

A handwritten signature in black ink that reads "Ric McIver". The signature is written in a cursive, flowing style.

Ric McIver
Minister

Attachment: Bill 20 – Fact Sheet

Bill 20 – *Municipal Affairs Statutes Amendment Act, 2024* (AMENDED)

The proposed *Municipal Affairs Statutes Amendment Act, 2024*, would make changes to two key pieces of municipal-related legislation: the *Local Authorities Elections Act (LAEA)* and the *Municipal Government Act (MGA)*.

- The **LAEA** establishes the framework for the conduct of elections in Alberta municipalities, school divisions, irrigation districts, and Metis Settlements.
- The **MGA** establishes the rules governing the conduct of local elected officials once on council, as well as the overall administration and operation of municipal authorities in Alberta.

On May 23, 2024, amendments were tabled to more clearly outline the authorities to dismiss a councillor and repeal a bylaw.

Changes to local election rules under the LAEA

Proposed changes to the *LAEA* aim to add greater transparency to and trust in local election processes.

Description of Proposed Changes	Current Status
Align candidate eligibility criteria with councillor disqualification criteria in the <i>MGA</i> .	Candidates elected to council may face immediate disqualification due to misalignment with the <i>MGA</i> 's criteria.
Allow municipalities to require criminal record checks for candidates.	No provisions in place.
Allow union and corporate donations to local candidates, with the same donation limits as individual donors (\$5,000 per municipality per year).	Unions and corporations were prohibited from donating to municipal campaigns in the 2021 campaign.
Allow donations outside the local election year and require annual reporting of donations.	Donations outside of the campaign period (January 1 to December 31 in the year of a general election) were restricted to a maximum of \$5,000 per year.
Require third-party advertisers interested in plebiscites to register and report finances. Only Albertans, Alberta companies and Alberta unions can contribute to issues-based third-party advertisers, up to a maximum of \$5,000.	The <i>LAEA</i> only regulates third-party advertising for the promotion or opposition of a candidate during an election. There is no reference to issue-based advertising.
Limit donations to third party advertisers to \$5,000 per election period, which begins May 1 of the election year.	The current donation limit is \$30,000 for all individuals, unions, and corporations.
Enable regulation-making authority to define local political parties. This approach will be piloted in Calgary and Edmonton.	No provisions in place to regulate political parties at the local level.
Repeal the municipal authority to develop a voters list.	Municipalities can prepare a voters list, which must be shared with all candidates.
Require municipalities to use the most current provincial register of electors from Elections Alberta.	A permanent electors register is an internal document that assists with the conduct of an election. Municipalities can choose to develop one or not.
Expand the use of special ballots while strengthening special ballot processes.	Special ballots can only be requested for very specific reasons, including physical disability, absence from the municipality, or for municipal election workers.
Limit vouching to the ability to vouch for someone's address.	An elector can vouch for an individual's age, residence, and identity.
Repeal the ability for a candidate's official agent or scrutineer to object to an elector.	Candidate's official agents or scrutineers can object to an elector; however, the elector can still vote.
Enable regulation-making authority to postpone elections in emergencies.	No provisions in place to enable the Minister to postpone an election in the event of a natural disaster.

Prohibit automated voting equipment, such as electronic tabulators.	The <i>LAEA</i> permits municipalities, by bylaw, to process ballots by automated voting equipment.
Require recounts if requested by a candidate when the margin is within 0.5 percent of total votes.	Returning officers have discretion regarding recounts.
Clarifying rules and streamlining processes for scrutineers.	Concerns have been raised that the rules for scrutineers are not clear.

Strengthening the accountability of local councils under the *MGA*

Proposed changes to the *MGA* will help ensure local councils and elected officials are mindful of the common interests of Albertans and held to greater account by the citizens who elected them.

Description of Proposed Changes	Current Status
Require a councillor's seat to become vacant upon disqualification.	Municipal councils or electors can only remove a disqualified councillor through the courts if they refuse to vacate their seat.
Require mandatory orientation training for councillors.	Training for councillors must be offered, but there is no requirement for the councillor to attend the training.
AMENDED: Allow Cabinet to remove a councillor by ordering a vote of the electors to determine whether the councillor should be removed. An elector vote to remove a councillor is limited to councillors who Cabinet consider to be unwilling, unable, or refusing to do the job for which they were elected, or if Cabinet considers such a vote to be in the public interest by taking into consideration illegal or unethical behaviour by a councillor.	Minister can only remove a sitting councillor through the municipal inspection process and only under very specific circumstances.
Allow elected officials to recuse themselves for real or perceived conflicts of interest.	Elected officials can only recuse themselves for matters in which they have a financial interest.
Make the Minister responsible for validating municipal recall petitions.	A municipality's chief administrative officer is responsible for validating recall petitions.
AMENDED: Enable Cabinet to require a municipality to amend or repeal a bylaw given specific requirements are met that allow Cabinet to intervene (including: the bylaw exceeds the scope of the <i>MGA</i> or otherwise exceeds the authority granted to a municipality under the <i>MGA</i> or any other statute, conflicts with the <i>MGA</i> or any other statute, is contrary to provincial policy, or contravenes the Constitution of Canada.	Cabinet may only intervene with respect to a land use bylaw or statutory plan. No provisions exist.
Give Cabinet authority to direct a municipality to take specific action to protect public health and/or safety.	
Allow the Minister to outline joint use planning agreement criteria and requirements.	All criteria for these agreements are currently in the <i>MGA</i> .
Specify that the assessed person for an electric generation system is the operator.	There is a lack of clarity regarding who should be assessed for electrical generation systems.

Accelerating housing development under the *MGA*

Affordable and attainable housing has become one of the most urgent concerns across the country, and Alberta's government is constantly searching for innovative ways to meet this challenge, including new tools for municipalities to leverage under the *MGA*.

Description of Proposed Changes	Current Status
Require municipalities to offer digital options for public hearings on planning and development and restrict them from holding extra hearings when not required by legislation.	No requirements in place for digital options. Municipalities can hold extra hearings beyond what's legislated.

Description of Proposed Changes	Current Status
Fully exempt non-profit subsidized affordable housing from property taxation.	No provisions in place.
Enable multi-year residential property tax incentives.	Municipalities may offer multi-year incentives for non-residential development, but not residential development.
Limit the ability of municipalities to require non-statutory studies as requirements for building and development permits.	No provisions in place.

Next steps

Should the legislation pass, supporting regulations would be developed through stakeholder engagement with municipalities and other partners, which is expected to take place in late spring and summer of 2024. If passed, it is anticipated that the majority of the legislation would come into force upon proclamation. Provisions that have property tax implications retain a January 1, 2025, coming into force date.



ALBERTA

MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Calgary-Hays*

AR114112

May 21, 2024

His Worship Larry Liebelt
Mayor
Town of Milk River
PO Box 270
Milk River AB T0K 1M0

Dear Mayor Liebelt:

Further to the information on Local Government Fiscal Framework (LGFF) funding announced on December 15, 2023, I am pleased to provide correspondence for your record confirming the 2024 LGFF Capital and LGFF Operating allocations for your community.

For the Town of Milk River:

- The 2024 LGFF Capital allocation is \$328,712.
 - This includes \$63,436 in needs-based funding allocated to local governments with a population less than 10,000 and a limited local assessment base.
- The 2024 LGFF Operating allocation is \$117,430.

LGFF Capital is a legislated program aimed at providing local governments with substantial notice of their future infrastructure funding. As indicated on the program website, in 2025, your community will be eligible for \$348,395. Information on 2026 LGFF Capital allocations will be shared with local governments this fall, after growth in provincial revenues between 2022/23 and 2023/24 has been confirmed and applied to calculate 2026 program funding. LGFF Capital amounts will be published annually on the program website each fall.

Further information on LGFF funding for all local governments is available on the LGFF website at www.alberta.ca/LGFF.

.../2

The LGFF program represents the culmination of significant work between the Government of Alberta and local governments across the province, and I am pleased the program will further our partnership in building Alberta communities together. I look forward to working with your community, and every local government across Alberta, as we continue to build strong and prosperous communities together.

Sincerely,



Ric McIver
Minister

cc: Kelly Lloyd, Chief Administrative Officer, Town of Milk River

TABER & DESIGNATED COMMUNITIES AAIP MONTHLY REPORT

Date: June 1, 2024

Inquiries to Date: 3111 (+117)

Businesses Represented: 73 (+3)

Endorsed: 199 (+8)

Including Family: 422 (+10)

Candidates Represented

Taber	144 (+5)
MD of Taber	5
Picture Butte	5
Vauxhall	9
Coaldale	24 (+2)
Raymond	1
Milk River	0
Cardston	1 (+1)
Lethbridge County	10

Candidates Represented

United Kingdom	0	Nepal	4
India	157	South Africa	1
Pakistan	5	United Arab Emirates	1
Kenya	1	China	8
Netherlands	2	Ukraine	2
Trinidad and Tobago	1	Egypt	1
Philippines	17	Morocco	1
Bangladesh	1		

Live Location

Candidates / Including Family

Taber	82/118
MD of Taber	1/1
Vauxhall	1/1
Coaldale	19/29
Lethbridge County	2/3
Picture Butte	1/1
Outside Borders	93/269

NOC Counts

NOC 0	0
NOC 1	18
NOC 2	3
NOC 3	1
NOC 4	0
NOC 5	0
NOC 6	137
NOC 7	22
NOC 8	5
NOC 9	13

2024 Annual General Meeting
Wednesday – May 29, 2024
10:00 - 12:00
Via Zoom

<https://us02web.zoom.us/j/82466817559?pwd=SHpqNGZvdWxqVlVPVEVlVDhTUDlPZz09>

Meeting ID: 824 6681 7559 Passcode: 965178

10:00 – 10:15 Welcome and Introductions (Bill Nalder - PAS Chair)

10:15 – 11:00 2024 Annual General Meeting (Bill Nalder - PAS Chair)

1) Approval of Agenda - Palliser Airshed Society 2024 AGM – May 29, 2024

2) Approval of Minutes - Palliser Airshed Society 2023 AGM – May 31, 2023

3) Annual Financial Review & Statements - 2023

(Signed Financial Statements distributed via email)

Pamela Hodgkinson - PAS Treasurer - Introduction

Sean Miller, CPA - Sean D. Miller Professional Corporation

4) Review and Highlights of the Palliser Airshed Society 2023 Annual Report

Patrick Anderson - WSP

5) PAS Board Directors & Officers (Lorna Morishita- PAS Executive Director)

5a) Confirmation of PAS Board of Directors

- representation by designated sectors – See attached list

5b) Confirmation of PAS Board Officers

- Chair – Incumbent Bill Nalder

- Vice Chair – Incumbent - Ed Rhan

- Treasurer – Incumbent - Pamela Hodgkinson

6) Appointment of PAS Financial Statements Review Agency / Accountant

7) Adjournment - AGM Business Meeting

11:00 – 11:15 Specifics of Transportation-Related Air Pollution in Alberta

-Vahid Hosseini - Professor, Sustainable Energy Engineering, Simon Fraser University

Vahid Hosseini is an Associate Professor of Sustainable Energy Engineering at Simon Fraser University. His research focuses on combustion, combustion-generated air pollution, emission inventories, and dispersion modelling in the transportation sector. He is actively involved in studying cold climate emissions in Alberta in collaboration with researchers at the University of Alberta.

11:20 – 11:35 The Future of Air Quality at the Meteorological Service of Canada – Update on On-Grid Product Implementation

-Sherry Williams, Program Meteorologist, Health and Air Quality Forecast Services
Meteorological Service of Canada, Environment and Climate Change

Sherry Williams is currently a Program Meteorologist with the Health and Air Quality Team at the Meteorological Service of Canada. She has been a forecast meteorologist with ECCC for more than 15 years, working in a few different regions, and has moved in the last couple of years to work with the air quality team.

11:40 – 11:45 Methane intelligence and technology development for achieving climate targets

-Dave Risk (PhD), Brian Mulroney Institute for Government Research Chair in Climate Science and Policy at St. Francis Xavier University

Dave Risk (PhD) is the Brian Mulroney Institute for Government Research Chair in Climate Science and Policy at St. Francis Xavier University (StFX). He is a specialist in gas emissions measurement and data processing techniques, to quantify emissions in natural and industrial settings. Risk's 'Flux Lab' team at St. Francis Xavier University consists of almost 30 students and professional researchers. They have been involved in ecological gas measurement projects from pole to pole, monitoring design for CO₂ deep injection sites, but most of their work has focused on quantifying methane emissions from Canadian industry. In recent years the FluxLab team has made gas emission measurements at over 15,000 oil and gas facilities across North America, both onshore and offshore, and at landfills from coast to coast. At the present time they are working on air quality issues, on a new assessment of gas migration, and a large multi-technology regional methane observation initiative in Alberta called ReACH4. The Flux Lab helps create data and insights needed by industry and regulators for managing greenhouse gas emissions. Risk is always interested in moving important expertise into the world and is co-founder of two successful Canadian-based companies – Arolytics and Eosense.

Board of Directors - Nomination/Confirmation – May 29, 2024

City of Medicine Hat - Adria Coombs

Government of Alberta departments and agencies – AEP – Frauke Spurrell

Government of Alberta departments and agencies – AER – Ed Rahn

Local Health Authority in the Zone – AHS – Pamela Hodgkinson

Oil and gas producers – International Petroleum- Kim Schacher

Oil and gas producers – Canadian Natural Resources - Bill Nalder

Industry other than oil and gas producers – Cancarb Limited – Wes Ivey

Industry other than oil and gas producers – Methanex – Crystal Galloway

Electric Utilities – Electric Generation – City of Medicine Hat - Boyd Mostoway

Agriculture – Lantic – Gerry Buck

Non-governmental organizations – Grassland Naturalists - David Gue

– Call for any Nominations

Nomination / Confirmation of PAS Board Officers - May 29, 2024

Chair – Incumbent – Bill Nalder

Vice Chair – Incumbent – Ed Rahn

Treasurer – Incumbent - Pamela Hodgkinson

Palliser Airshed Society
Financial Statements
December 31, 2023

Palliser Airshed Society
Index to Financial Statements
For the Year Ended December 31, 2023

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Financial Statements	
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Statement of Operations	3
Statement of Changes in Net Assets	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 10



SEAN D. MILLER
PROFESSIONAL CORPORATION

CHARTERED PROFESSIONAL ACCOUNTANT

Independent Practitioner's Review Engagement Report

To the Members of Palliser Airshed Society

I have reviewed the accompanying financial statements of Palliser Airshed Society (the society) that 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 a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), 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.

Practitioner's Responsibility

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of Palliser Airshed Society as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.


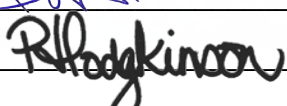
Medicine Hat, Alberta
May 24, 2024

Sean D. Miller Professional Corporation
Chartered Professional Accountant

Palliser Airshed Society
Statement of Financial Position
December 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash and cash equivalents <i>(Note 4)</i>	\$ 147,203	\$ 229,972
Short term investments <i>(Note 5)</i>	131,306	31,306
Contributions and grants receivable <i>(Note 6)</i>	23,487	29,664
Accrued interest receivable	4,418	270
Goods and services tax recoverable	7,144	6,775
Prepaid expenses	7,536	6,670
	321,094	304,657
CAPITAL ASSETS <i>(Note 7)</i>	27,156	33,945
	\$ 348,250	\$ 338,602
 LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 21,207	\$ 8,375
 NET ASSETS		
Unrestricted net assets	299,887	296,282
Invested in capital assets	27,156	33,945
	327,043	330,227
	\$ 348,250	\$ 338,602

On behalf of the Board


 _____ Chairperson

 _____ Treasurer

See notes to financial statements

Palliser Airshed Society
Statement of Operations
For the Year Ended December 31, 2023

	2023	2022
REVENUE		
Member contributions	\$ 113,382	\$ 125,119
Government contracts - Alberta Environment & Parks	93,950	115,128
Government grants - Alberta Environment & Parks	58,000	31,500
	<u>265,332</u>	<u>271,747</u>
EXPENSES		
Monitoring and program management fees	231,101	229,658
Repairs and maintenance - equipment	11,412	16,365
Insurance	9,403	8,626
Amortization	6,789	8,486
Professional fees	6,300	7,250
Office	2,960	2,619
Memberships and subscriptions	2,475	2,275
Advertising and outreach	1,980	3,343
Meetings and conventions	265	-
Interest and bank charges	143	138
Travel and honorarium	134	75
	<u>272,962</u>	<u>278,835</u>
DEFICIENCY OF REVENUE OVER EXPENSES FROM OPERATIONS	(7,630)	(7,088)
OTHER REVENUE		
Interest	4,446	282
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (3,184)	\$ (6,806)

See notes to financial statements

Palliser Airshed Society
Statement of Changes in Net Assets
For the Year Ended December 31, 2023

	Unrestricted Net Assets	Invested in Capital Assets	2023	2022
NET ASSETS - BEGINNING OF YEAR	\$ 296,282	\$ 33,945	\$ 330,227	\$ 337,033
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	3,605	(6,789)	(3,184)	(6,806)
NET ASSETS - END OF YEAR	\$ 299,887	\$ 27,156	\$ 327,043	\$ 330,227

See notes to financial statements

Palliser Airshed Society
Statement of Cash Flows
For the Year Ended December 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Deficiency of revenue over expenses	\$ (3,184)	\$ (6,806)
Item not affecting cash:		
Amortization	<u>6,789</u>	<u>8,486</u>
	<u>3,605</u>	<u>1,680</u>
Changes in non-cash working capital:		
Contributions and grants receivable	6,177	-
Accrued interest receivable	(4,148)	(157)
Goods and services tax recoverable	(369)	(382)
Prepaid expenses	(866)	(668)
Accounts payable and accrued liabilities	<u>12,832</u>	<u>(10,998)</u>
	<u>13,626</u>	<u>(12,205)</u>
Cash flow from (used by) operating activities	<u>17,231</u>	<u>(10,525)</u>
INVESTING ACTIVITIES		
Proceeds from matured guaranteed investment certificate	31,306	31,181
Purchase of guaranteed investment certificate	<u>(131,306)</u>	<u>(31,306)</u>
Cash flow used by investing activities	<u>(100,000)</u>	<u>(125)</u>
DECREASE IN CASH FLOW	(82,769)	(10,650)
Cash and cash equivalents - beginning of year	<u>229,972</u>	<u>240,622</u>
CASH AND CASH EQUIVALENTS - END OF YEAR <i>(Note 4)</i>	<u>\$ 147,203</u>	<u>\$ 229,972</u>

Palliser Airshed Society
Notes to Financial Statements
For the Year Ended December 31, 2023

1. PURPOSE OF THE SOCIETY

Palliser Airshed Society (the "society") is a not-for-profit organization incorporated provincially under the Societies Act of Alberta. The society is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The society's principal business activity is to monitor air quality using a combination of both continuous and passive monitoring technologies. The society is committed to collecting and communicating credible ambient air quality data back to all stakeholders.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Contributed services

The operations of the society depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

Fund accounting

Palliser Airshed Society follows the deferral method of accounting for contributions.

The Unrestricted Net Assets Fund reports the revenue and expenses related to the day to day monitoring activities and operations.

The Invested in Capital Assets Fund reports the assets, liabilities, revenues, and expenses related to the society's capital assets.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

(continues)

Palliser Airshed Society
Notes to Financial Statements
For the Year Ended December 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Revenue recognition

Palliser Airshed Society 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.

Restricted contributions consist of grant revenue received from Alberta Environment and Parks and are designated to be spent on executive director fees, office operations, and board expenses. These amounts are included in "Monitoring and program management fees".

Unrestricted contributions consist of member contributions in the year and are not designated for a specific purpose. Membership contributions consist of both mandatory and voluntary memberships.

Mandatory membership fees are received from companies who are regulated and mandated by the jurisdiction to be a local airshed member. These contributions are recognized as revenue at the time of billing.

Voluntary membership fees are received from companies who are regulated but not mandated by the jurisdiction to be a local airshed member. Municipalities also make contributions through voluntary membership. These contributions are recognized as revenue when received instead of at the time of billing due to the fact that these membership fees are voluntary and depend solely on the contributors' decision to renew their annual membership.

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.

Cash and cash equivalents

Cash and cash equivalents is comprised of cash on hand and bank balances, together with other short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods:

Equipment	20% declining balance method
-----------	------------------------------

The society regularly reviews its capital assets to eliminate obsolete items.

Capital assets acquired during the year but not placed into use before the end of the year are not amortized until they are placed into use.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Items in the financial statements requiring estimates by management include accrued interest receivable, prepaid expenses, the estimated useful life of capital assets and accounts payable and accrued liabilities. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Palliser Airshed Society
Notes to Financial Statements
For the Year Ended December 31, 2023

3. FINANCIAL INSTRUMENTS

The society's carrying value of cash and cash equivalents, short term investments, contributions and grants receivable, accrued interest receivable, goods and services tax recoverable, prepaid expenses and accounts payable and accrued liabilities approximates its fair value due to the immediate or short term maturity of these instruments.

The society is exposed to various risks through its financial instruments and uses risk management to monitor, evaluate and manage these risks. These risks include credit risk, liquidity risk, and interest rate risk. The society does not use any derivative financial instruments to mitigate these risks.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The society is exposed to credit risk from three sources: cash and cash equivalents, short term investments, and contributions and grants receivable. Cash and cash equivalents and short term investments are deposited with reputable, major financial institutions to limit the credit risk exposure. The credit risk from counter parties not paying contributions and grants receivable is not considered to be significant. The society has a significant number of members and contract and grant revenue is provided by the Alberta Government, which minimizes its credit risk.

Liquidity risk

Liquidity risk is the risk that the society will encounter difficulty in meeting obligations associated with its financial liabilities. The society is exposed to this risk mainly in respect of its receipt of funds from its member contributions and government contracts and grants to enable the society to pay its liabilities as they come due.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The society is exposed to interest rate risk with respect to the following financial instruments: cash and cash equivalents and short term investments. In seeking to minimize the risks from interest rate fluctuations, the society manages exposure through its normal operating and financing activities.

4. CASH AND CASH EQUIVALENTS

	2023	2022
Cash	\$ 147,203	\$ 229,972

5. SHORT TERM INVESTMENTS

	2023	2022
GIC - Royal Bank of Canada (variable interest rate (4.25% at purchase date), matures April 10, 2024)	\$ 100,000	\$ -
GIC - Royal Bank of Canada (interest rate 4.75%, matures February 7, 2024)	31,306	31,306
	\$ 131,306	\$ 31,306

Palliser Airshed Society
Notes to Financial Statements
For the Year Ended December 31, 2023

6. CONTRIBUTIONS AND GRANTS RECEIVABLE

	2023	2022
Alberta Environment & Parks	\$ 21,723	\$ 28,782
Mandatory memberships	<u>1,764</u>	<u>882</u>
	<u>\$ 23,487</u>	<u>\$ 29,664</u>

7. CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Equipment	\$ 273,077	\$ 245,921	\$ 27,156	\$ 33,945

8. RELATED PARTY TRANSACTIONS

The following is a summary of the society's related party transactions:

	2023	2022
Membership Contributions <i>Contributions received from companies represented on the Board of Directors</i>	<u>\$ 37,197</u>	<u>\$ 39,334</u>
Government Contracts <i>Contributions received from governments represented on the Board of Directors</i>	<u>93,950</u>	<u>115,128</u>
	<u>\$ 131,147</u>	<u>\$ 154,462</u>

Contributions receivable (*Note 6*) include \$21,723 (2022 - \$28,782) due from members of the society and governments represented on the Board of Directors.

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

Palliser Airshed Society
Notes to Financial Statements
For the Year Ended December 31, 2023

9. CONTRACTUAL OBLIGATIONS

The agreement between the society and Wood Environment & Infrastructure Solutions has been extended for a three-year period of July 1, 2022 - June 30, 2024. The agreement states that Wood Environment & Infrastructure Solutions will provide the following services to the society:

Monitoring Network Operations and Maintenance (July 2022 - June 2024):

\$14,848.92 / month

The society has renewed the contract for Executive Director services for the period January 1, 2022 to December 31, 2024 as follows:

\$ 5,547.50 / month

10. ECONOMIC DEPENDENCE

The society derives substantially all (over 90%) of its revenue from member contributions and Alberta Government contracts and grants. The society's ability to continue viable operations is dependant upon continuing to receive funding from these sources.

Request for Decision

Councillor Reports

June 10, 2024



RECOMMENDATION

That the Councillors reports for the period ending June 10, 2024, be accepted as information.

LEGISLATIVE AUTHORITY

BACKGROUND

Elected Officials, appointed at the annual organizational meeting, attend regular meetings of various boards, commissions, and committees. Each elected official is required to keep Council informed by providing regular activity of the board, commission, or committee they are appointed to.

RISKS/CONSEQUENCES

Should committee reports not be relayed, members of Council will not be informed on the various boards, commissions, and committees.

FINANCIAL CONSIDERATIONS

None

ATTACHMENTS

1. Oldman River Regional Services Commission Minutes
2. Ridge Country Housing Minutes
3. Chinook Arch Regional Library Report

EXECUTIVE COMMITTEE MEETING MINUTES
April 11, 2024; 6:00 pm
ORRSC Boardroom (3105 - 16 Avenue North, Lethbridge)

The Executive Committee Meeting of the Oldman River Regional Services Commission was held on Thursday, April 11, 2024, at 6:00 pm, in the ORRSC Administration Building, as well as virtually via Zoom.

Attendance

Executive Committee:

Gordon Wolstenholme, Chair
Don Anderberg, Vice Chair
Scott Akkermans
David Cody
Christopher Northcott, Virtual
Brad Schlossberger, Virtual

Absent

Neil Sieben

Staff

Lenze Kuiper, Chief Administrative Officer
Raeanne Keer, Executive Assistant

Guest

Derek Taylor, KPMG LLP

Chairman Wolstenholme called the meeting to order at 6:00 pm.

1. Approval of Agenda

Moved by: Don Anderberg

THAT the Executive Committee adopts the April 11, 2024 Executive Committee Meeting Agenda, as presented.

CARRIED

2. Approval of Minutes

Moved by: Scott Akkermans

THAT the Executive Committee approves the March 14, 2024 Executive Committee Meeting Minutes, as presented.

CARRIED

3. Business Arising from the Minutes

There was no business arising from the minutes.

4. KPMG LLP – Auditors’ Report and Financial Statements 2023

D. Taylor, of KPMG, presented the Financial Statements and Independent Auditor’s Report for the Year ended December 31, 2023 to the Committee.

D. Taylor stated that the purchase of the Parking Lot Improvement Project was funded from the Operating Reserve Fund, as there was no resolution indicating how the project would be funded. D. Taylor stated that the Committee could pass a resolution for the project to be retroactively paid through the Capital Reserve Fund as it is a capital improvement if they would like.

Moved by: Don Anderberg

THAT the Executive Committee fund the capital acquisition for the Parking Lot Improvement Project for \$165,481 out of the Capital Reserve Fund as of December 31, 2023.

CARRIED

The Committee discussed the report and presentation.

Moved by: David Cody

THAT the Executive Committee accepts the Auditor’s Report and Financial Statements for the year ended December 31, 2023 prepared by KPMG LLP, as presented subject to the approved change; and,

That the documents be sent to Municipal Affairs.

CARRIED

5. Official Business

a. Alberta Municipal Services Corporation Electricity Contract

L. Kuiper stated that we have recently re-signed with Alberta Municipal Services Corporation for a preferred electricity rate.

b. Subdivision Activity

L. Kuiper presented the Subdivision Activity statistics as of March 31, 2024 for information.

c. Office Lighting Upgrades

L. Kuiper stated that we have been collecting quotes from our local electricians to upgrade our current fluorescent lights to LED lights, as we have a number of lights that are in need of repair and the parts for fluorescent lights are becoming obsolete.

The Committee discussed the quotes presented, and potential grant funding.

Moved by: David Cody

THAT the Executive Committee directs Administration to move forward with replacing the interior lights, with the condition of researching potential grant funding, with the project to be funded from Capital Reserves up to a maximum of \$15,000.00.

CARRIED

d. Vehicle Replacement Discussion

L. Kuiper stated that the oldest fleet vehicle is a 2018 Chevy Equinox with approximately 150,000 kilometers. L. Kuiper stated that the vehicle was recently in for a check engine light because of a sensor detecting moisture, which has since dried up and is working normally. He stated that this is an issue that Chevrolet is aware of, and that the issue only occurs in extremely specific conditions of cold humid weather. L. Kuiper stated that the repair to negate the issue was quoted at \$1,800.00 and at this time Administration has determined that it will not be repairing the issue.

L. Kuiper stated that he was interested in selling the vehicle this year, which would result in the fleet being short 1 vehicle if a new one was not purchased.

The Committee discussed that a vehicle was initially included in the 2024 Budget but was removed due to budget constraints. The Committee discussed keeping the vehicle for the time being and reevaluating the situation in the fall once there is a better understanding of the year's financial outcome.

e. 2023 Annual Report Draft

R. Keer presented the 2023 Annual Report Draft to the Committee for review and feedback.,

Moved by: Don Anderberg

THAT the Executive Committee approves the 2023 Annual Report Draft, as presented, to be presented to the Board of Directors at the June Annual General Meeting.

CARRIED

6. Accounts

a. Office Accounts

L. Kuiper presented the Monthly Office Accounts for February and the Payments and Credits for January 2024 to the Committee.

b. Financial Statements

L. Kuiper presented Details of Account as of February 29, 2024 to the Committee.

Moved by: Scott Akkermans

THAT the Executive Committee approves the Monthly Office Account for February 2024 and the Payments and Credits for January 2024; and,

The Details of Account as of February 29, 202.

CARRIED

7. New Business

There was no new business for discussion.

8. CAO's Report

L. Kuiper presented his CAO Report to the Committee.

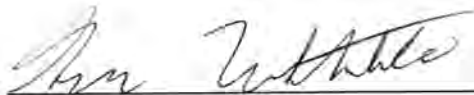
9. Round Table Discussions

Committee members reported on various projects and activities in their respective municipalities.

10. Next Meeting – May 9, 2024

11. Adjournment

Following all discussions, Chair Gordon Wolstenholme adjourned the meeting, the time being 7:28 pm.



CHAIR



CHIEF ADMINISTRATIVE OFFICER

RIDGE COUNTRY HOUSING

April 18th, 2024

A Ridge Country Housing Organizational Meeting was held at the Ridgeview Lodge in Raymond AB, on Thursday April 18th, 2024.

In attendance were Peggy Losey, Kelly Jensen, Phil Jensen, Megan Payne, Dave Degenstein, Bryce Coppieters, Larry Nilsson, CAO Bruce Jackson, South Regional Manager Karen Geddert.

Absent: Don Toovy

Guest: Allen Tollestrup, and Kyle Stone

BUSINESS MEETING

RCH Board Chair, Peggy Losey called the meeting to order at 4:00 p.m.

1) Addition to Agenda – No additions.

AGENDA

1.1) Larry Nilsson made a motion to adopt the agenda.

Motion Carried

RM MINUTES

2) Minutes of the previous RCH Board Meeting held on March 21st, 2024, were reviewed.

2.1) Bryce Coppieters made a motion to adopt the previous RCH Board Meeting minutes, as presented.

Motion Carried

3) 2023 Audit presented by Kyle Stone (Price and Comin) for both Lodge and Housing operations. Clean audit report. Accounting material is all accurate.

3.1) Megan Payne made a motion to adopt the audit report.

3.2) Financial Report prepared by Allen Tollestrup. Everything looks normal. A year ago, was a transition period, so totals looked higher. Allen Tollestrup and Bruce Jackson will look at loans and annual payments due. Larry Nilsson asked about GIG/cash revenue, Allen Tollestrup will determine when the payment is due. Not a lot of activity in housing noted.

3.3) Dave Degenstein made a motion to adopt the audit report.

Motion Carried

REGIONAL MANAGER'S

4) Regional Managers Reports presented as follows:

4.1) The RCH South Regional Managers' report was prepared and presented by Karen Geddert. Noted that PRL has available employment positions posted.

4.2) The RCH North Regional Managers' report was prepared and presented by Bruce Jackson – Discussion about status of wait lists in the North region.

4.3) Bryce Coppieters made a motion to approve/accept the Regional Managers' reports as presented.

Motion Carried

5, 5.1) CAO Report – prepared and presented by CAO Bruce Jackson – discussed grievance progress – still no change. Larry Nilsson noted that he will be meeting

with Grant Hunter and investors for Sterling expansion options. Also discussed ongoing hiring process for North Regional Managers position.

5.2) Dave Degenstein made motion to approve.

Motion Carried

OLD BUSINESS

6) Old Business –

6.1) Met with Edwin Quinteros, Larry Nilsson, and Client about possible build in Stirling on April 9th. Larry is having a meeting with MLA (Grant Hunter) and I am looking to set something up with the Deputy minister David Williams to get further clarification. The current program is being reviewed and no dates have been announced for new applications.

6.2) Bruce Jackson made request for approval for requisitions.
Megan Payne made motion to approve.

Motion Carried

NEW BUSINESS

7) New Business: None.

SPECIAL REPORTS

8) Special Reports – None.

CORRESPONDENCE
RECEIVED

9) Correspondence – None.

ROUND TABLE

9) A round table discussion was initiated.

Megan Payne noted that there may be one other donation coming in for Coutts, Wheatland Manor. Once that is in, Karen Geddert will initiate some kind of written acknowledgment thanking the community for their assistance. Also discussed each region initiating their own social media (Facebook) accounts for the sharing of knowledge within each community.

Larry Nilsson offered an invitation to the 125th Birthday Party, May 5th, 2024.

CLOSED SESSION

10) None.

NEXT MEETING

11) The next RCH Board of Directors meeting will be held at 4:00 pm on Thursday, May 16th, 2024. We will be meeting at the Prairie Rose Lodge in Milk River.

ADJOURNMENT

13) Phil Jensen made a motion to adjourn the meeting at 5:04pm.

Motion Carried

Chairperson - RCH

CAO



Memo

Date: May 22, 2024

To: Mayors and Reeves of Chinook Arch Regional Library System Member Municipalities

Re: Chinook Arch Library Board 2023 Impact Report and Audited Financial Statements

The Chinook Arch Regional Library System is a partnership between your municipality and thirty-nine other urban and rural municipalities in southwestern Alberta.

As a result of your membership in Chinook Arch, people across southern Alberta have access to over 900,000 items held in the System's thirty-five member libraries. In addition, library users can download e-books, audiobooks, magazines, newspapers, and more from their library's website. They can also take online courses and access homework help!

In communities large and small, residents rely on the public library as a place to connect with ideas and with each other. Alberta's public libraries continue to innovate and expand their service offerings, responding to evolving community needs. Chinook Arch supports and enhances the services offered by your local or a neighbouring library board.

Attached to this memo are the Chinook Arch Library Board's 2023 Impact Report and Audited Financial Statements. Please share them with your council as appropriate. We would be happy to send a delegation to present to your council to provide an update on Chinook Arch and its activities. Please reach out to Chinook Arch CEO Robin Hepher at 403-380-1500 or rhepher@chinookarch.ca to schedule a presentation. The Impact Report and Audited Statements are available on the Chinook Arch website at www.chinookarch.ca.

Thank you for your continuing support of regional library services. The Chinook Arch Library Board continues to strive toward its vision of "Thriving Libraries, Thriving Communities."

Vic Mensch, Chair

Chinook Arch Library Board



**CHINOOK
ARCH** REGIONAL
LIBRARY SYSTEM

IMPACT REPORT 2023

Chinook Arch Snapshot



Highlights from 2023

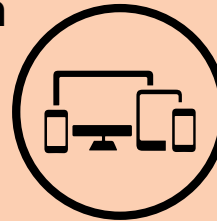
New Library Websites

Introduced new websites for all member libraries in April.



20% increase in website visits

Digital Literacy Clinics were held in member libraries across the region.



85 classes booked

187 attendees

9,100 km travelled



VoIP Telephone Services

installed at 20 member libraries saving **\$19,000** per year collectively



20 new kits were added to the regional programming collection



Usage of this collection increased by

400%

Wi-Fi Hotspots

borrowed **1,098** times

75 Hotspots added to the collection



Membership has its benefits

Inter-municipal collaboration greatly increases the quantity and quality of library materials and services for those who call our region home.



Direct Library Support

1,419



support consultations
(in-person and virtual)

218



Library programs in
member libraries with

674 attendees



328

direct patron
interactions



Connection and Learning Opportunities



17 training
events held

307
attendees

10 Coffee
Chats



(a chance for library
managers to connect
on various topics)

148 people attended the 14th Annual
Southern Alberta Library Conference



Sharing Resources

3 delivery vans

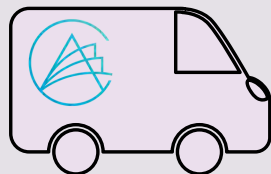
5 drivers

+

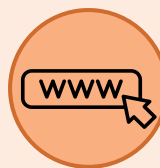
50,887

items added to shared
library catalogue

559,100
items moved
between libraries



That's 4,008
stops a year!



Online Services Management



audiobook
borrowing up

25%

14% increase of library material
checkouts on OverDrive



36%

increase in monthly
Solaro activities
(Solaro provides homework
help and test prep for
students in grades 3 to 12.)

CHINOOK ARCH LIBRARY BOARD
Financial Statements
Year Ended December 31, 2023

INDEPENDENT AUDITOR'S REPORT

To the Members of Chinook Arch Library Board

Opinion

We have audited the financial statements of Chinook Arch Library Board (the Board), which comprise the statement of financial position as at December 31, 2023, and the statements of changes in net assets, revenues and expenses 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 accompanying financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Board in accordance with ethical requirements that are relevant to our audit of the 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 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 ASNPO, 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 Board'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 Board or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities 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 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.

(continues)

* denotes professional corporation

Independent Auditor's Report to the Members of Chinook Arch Library Board *(continued)*

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 Board'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 Board'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 Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Lethbridge, AB
April 4, 2024

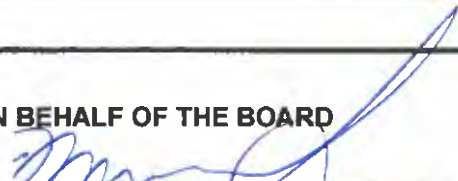
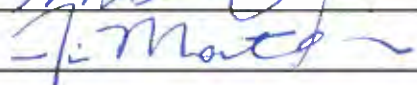
INSIGHT^{CPA}

Chartered Professional Accountants

CHINOOK ARCH LIBRARY BOARD
Statement of Financial Position
December 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash and cash equivalents (Note 3)	\$ 1,392,190	\$ 1,595,396
Restricted cash (Note 4)	56,721	25,211
Accounts receivable	15,411	37,323
Goods and services tax recoverable	29,327	18,123
Employee computer loans (Note 5)	2,569	871
Prepaid expenses	240,820	173,471
	1,737,038	1,850,395
PROPERTY AND EQUIPMENT (Note 6)	2,381,613	2,486,851
	\$ 4,118,651	\$ 4,337,246
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 59,137	\$ 54,582
Receiver General payroll liabilities	17,263	16,970
Employee benefit obligations (Note 7)	178,500	191,065
Deferred revenue (Note 8)	56,721	25,211
	311,621	287,828
DEFERRED CAPITAL CONTRIBUTIONS (Note 9)	1,877,724	1,958,796
	2,189,345	2,246,624
NET ASSETS	1,929,306	2,090,622
	\$ 4,118,651	\$ 4,337,246

ON BEHALF OF THE BOARD


 _____ Director

 _____ Director

CHINOOK ARCH LIBRARY BOARD
Statement of Changes in Net Assets
Year Ended December 31, 2023

	Unrestricted Fund 2023	Internally Restricted Fund 2023 <i>(Note 10)</i>	Externally Restricted Fund 2023 <i>(Note 10)</i>	Capital Fund 2023	Total 2023	Total 2022
NET ASSETS - BEGINNING OF YEAR	\$ -	\$ 1,561,657	\$ 1,041	\$ 527,924	\$ 2,090,622	\$ 2,147,521
Deficiency of revenues over expenses	(160,275)	-	-	-	(160,275)	(56,899)
Amortization of capital assets	105,240	-	-	(105,240)	-	-
Amortization of deferred capital contributions	(81,072)	-	-	81,072	-	-
Book allotment purchase, net of additions <i>(Note 10)</i>	12,434	(12,434)	-	-	-	-
Use of Technology Fund reserves <i>(Note 10)</i>	143,037	(143,037)	-	-	-	-
Use of Building Fund reserves <i>(Note 10)</i>	22,800	(22,800)	-	-	-	-
Internally imposed restriction on remaining surplus <i>(Note 10)</i>	(42,164)	42,164	-	-	-	-
Returned to funder	-	-	(1,041)	-	(1,041)	-
NET ASSETS - END OF YEAR	\$ -	\$ 1,425,550	\$ -	\$ 503,756	\$ 1,929,306	\$ 2,090,622

See notes to financial statements

CHINOOK ARCH LIBRARY BOARD
Statement of Revenues and Expenses
Year Ended December 31, 2023

	Budget 2023	Total 2023	Total 2022
REVENUES			
Municipal levies	\$ 1,586,222	\$ 1,590,280	\$ 1,597,254
Provincial operating grant	1,016,828	1,038,499	1,003,511
Library board membership fees	639,798	642,471	638,412
Other income (Schedule 1)	394,500	416,578	359,154
Contract services (Schedule 1)	141,000	144,613	124,121
Provincial rural library services grant	124,000	134,125	123,693
Other grants (Schedule 1)	80,000	91,740	41,671
Municipal rural services fees	61,980	58,504	55,209
Amortization of deferred capital contributions (Note 9)	85,000	81,072	84,283
	4,129,328	4,197,882	4,027,308
EXPENSES			
Salaries and benefits	2,183,100	2,150,956	2,123,177
Library materials and collections	796,767	879,119	882,374
Programs and services (Schedule 2)	452,100	413,923	402,921
Network services (Schedule 2)	112,000	198,556	107,529
Contract and other services (Schedule 2)	141,500	147,732	127,649
Bibliographic services (Schedule 2)	79,500	89,328	88,363
Shipping and delivery (Schedule 3)	51,000	59,237	58,523
Building and maintenance	51,000	53,732	58,958
Training and development (Schedule 2)	37,000	48,835	30,734
Administration (Schedule 3)	35,600	34,457	27,810
Board expenses	8,500	11,205	6,881
Amortization of capital assets	181,000	105,240	111,623
	4,129,067	4,192,320	4,026,542
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	261	5,562	766

(continues)

CHINOOK ARCH LIBRARY BOARD
Statement of Revenues and Expenses (continued)
Year Ended December 31, 2023

	Budget 2023	Total 2023	Total 2022
BOARD APPROVED PROJECTS FUNDED BY RESERVES			
Projects funded by Technology Fund reserves (Note 10)	(130,000)	(143,037)	(46,690)
Projects funded by Building Fund reserves (Note 10)	(45,000)	(22,800)	-
Projects funded by Operating Fund reserves	-	-	(10,975)
	(175,000)	(165,837)	(57,665)
DEFICIENCY OF REVENUES OVER EXPENSES	\$ (174,739)	\$ (160,275)	\$ (56,899)

CHINOOK ARCH LIBRARY BOARD**Revenue Schedule (Schedule 1)****Year Ended December 31, 2023**

	Budget	2023	2022
OTHER INCOME			
Additional funds for library materials	\$ 300,000	\$ 294,417	\$ 306,724
Interest and investment income	40,000	102,576	48,030
Southern Alberta Library Conference	10,000	14,002	-
Employment programs	5,000	3,735	4,350
Gain on disposal of property and equipment	7,500	1,848	-
Fundraising and donations	30,000	-	50
Miscellaneous	2,000	-	-
	\$ 394,500	\$ 416,578	\$ 359,154
CONTRACT SERVICES			
Reimbursement for purchases	\$ 100,000	\$ 106,478	\$ 88,147
Contracts	39,000	37,244	35,846
Staff book purchases	2,000	891	128
	\$ 141,000	\$ 144,613	\$ 124,121
OTHER GRANTS			
Civil Society Fund grant	\$ 80,000	\$ 87,500	\$ 28,401
CFLSA grant	-	4,240	-
Nobleford establishment grant	-	-	10,270
Community Root grant	-	-	3,000
	\$ 80,000	\$ 91,740	\$ 41,671

See notes to financial statements

CHINOOK ARCH LIBRARY BOARD

Expense Schedules (Schedule 2)

Year Ended December 31, 2023

	Budget	2023	2022
PROGRAMS AND SERVICES			
Rural library services grant transfer	\$ 170,100	\$ 148,115	\$ 147,575
Support subscriptions	155,000	143,300	130,253
Regional resource sharing	90,000	90,000	90,000
Marketing and communications	20,000	14,989	17,239
Membership programs	10,000	9,337	9,887
Special projects	1,000	7,107	4,249
Summer programs	2,000	1,075	1,524
Library membership cards	4,000	-	2,194
	\$ 452,100	\$ 413,923	\$ 402,921
NETWORK SERVICES			
Network support and maintenance	\$ 65,000	\$ 94,070	\$ 53,243
Equipment and software	20,000	53,297	27,223
Telecommunications	27,000	51,189	27,063
	\$ 112,000	\$ 198,556	\$ 107,529
CONTRACT AND OTHER SERVICES			
Purchasing services for member libraries	\$ 100,000	\$ 109,614	\$ 91,674
ILS maintenance and service contract	39,000	37,244	35,846
Staff purchases	2,000	874	129
Better Beginnings card coupons	500	-	-
	\$ 141,500	\$ 147,732	\$ 127,649
BIBLIOGRAPHIC SERVICES			
Support services	\$ 65,000	\$ 74,313	\$ 71,645
Supplies for library materials	12,000	11,136	11,246
Cataloguing subscriptions	2,500	3,879	5,472
	\$ 79,500	\$ 89,328	\$ 88,363
TRAINING AND DEVELOPMENT			
Southern Alberta Library Conference	\$ 15,000	\$ 19,578	\$ 10,624
Conferences, courses and staff travel	13,000	14,262	11,545
Librarian meetings and training	8,000	14,017	8,565
Programs and training for libraries	1,000	978	-
	\$ 37,000	\$ 48,835	\$ 30,734

See notes to financial statements

CHINOOK ARCH LIBRARY BOARD**Expense Schedules (Schedule 3)****Year Ended December 31, 2023**

	Budget	2023	2022
SHIPPING AND DELIVERY			
Vehicle expense	\$ 40,000	\$ 47,672	\$ 48,516
Postage and shipping	3,000	5,367	2,980
Freight	5,000	3,297	4,274
Vehicle insurance	3,000	2,901	2,753
	\$ 51,000	\$ 59,237	\$ 58,523
ADMINISTRATION			
Professional fees	\$ 9,500	\$ 9,499	\$ 7,200
Office equipment maintenance	7,500	8,375	7,542
Office supplies and equipment	8,000	7,554	7,905
Coffee services	1,800	2,603	1,650
Subscriptions	2,400	2,037	2,355
Bank charges	1,600	1,677	1,719
Foreign currency exchange	2,000	1,087	(783)
Recruitment	800	763	167
Memberships	500	400	55
Advertising	500	298	-
Printing	500	139	-
Miscellaneous	500	25	-
	\$ 35,600	\$ 34,457	\$ 27,810

See notes to financial statements

CHINOOK ARCH LIBRARY BOARD**Statement of Cash Flows****Year Ended December 31, 2023**

	2023	2022
OPERATING ACTIVITIES		
Cash receipts from customers	\$ 4,064,918	\$ 3,947,137
Cash paid to suppliers and employees	(4,339,190)	(3,944,342)
Interest received	102,576	48,030
INCREASE (DECREASE) IN CASH FLOW	(171,696)	50,825
Cash - beginning of year	1,620,607	1,569,782
CASH - END OF YEAR	\$ 1,448,911	\$ 1,620,607
CASH CONSISTS OF:		
Cash and cash equivalents	\$ 1,392,190	\$ 1,595,396
Restricted cash	56,721	25,211
	\$ 1,448,911	\$ 1,620,607

See notes to financial statements

1. PURPOSE OF THE BOARD

Chinook Arch Library Board (the "Board") is an appointed Board established as a Library under the Alberta Libraries Act. As a registered charity the Board is exempt from the payment of income tax under Subsection 149(1) of the Income Tax Act.

The Board operates the Chinook Arch Regional Library System, which assists a network of cooperating libraries in southwest Alberta to provide cost-effective and convenient access to information and library resources.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Fund accounting

For reporting purposes, established funds consist of the capital fund, internally restricted reserve funds, and externally restricted funds. Transfers between funds are recorded as adjustments to the appropriate net asset accounts.

Revenues and expenses related to program delivery and administrative activities are reported in the Unrestricted Fund.

The Capital Fund reports the assets, liabilities, revenues, and expenses related to the Board's capital assets and building improvements campaign. Amortization expense is recorded as an expense in the Statement of Revenues and Expenses.

The Internally Restricted Reserve Funds are established at the discretion of the Board of Directors to fund future operating and capital expenditures. Transfers to and from these funds are reflected as adjustments to the Statement of Changes in Net Assets.

The Externally Restricted Fund arises from funding received for specific projects. Transfers to and from these funds arise as funds are earned or expenditures are incurred for the specific projects.

Cash and cash equivalents

Cash includes cash and cash equivalents.

The Board's investment policy requires temporary investments to be guaranteed investment certificates, treasury bills or low risk money market funds. These investments are valued at cost. The carrying amounts approximate fair value because they have maturities within one year of the date of purchase.

Cash that is externally restricted for specific purposes is presented as restricted cash.

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*Property and equipment

Property and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life at the following rates and methods:

Buildings	4%	declining balance method
Automotive (passenger)	50%	declining balance method
Automotive (delivery vehicles)	33%	straight-line method
Computer equipment	25%	straight-line method
Office furniture and equipment	10%	straight-line method

The Board regularly reviews its property and equipment to eliminate obsolete items. Government grants received for the purchase of property and equipment are treated as deferred capital contributions (Note 9).

Property and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

Revenue recognition

Revenue is recognized when the requirements as to performance for transactions involving the sale of goods and services are met and ultimate collection is reasonably assured at the time of performance.

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 capital assets. These funds are accounted for as deferred revenue until used for the purpose specified.

Government transfers for operations are recognized in the period when the related expenses are incurred and all eligibility criteria have been met.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

CHINOOK ARCH LIBRARY BOARD

Notes to Financial Statements

Year Ended December 31, 2023

3. CASH AND CASH EQUIVALENTS

	2023	2022
Cash	\$ 1,392,190	\$ 1,345,396
Guaranteed investment certificate	-	250,000
	\$ 1,392,190	\$ 1,595,396

The Royal Bank non-redeemable guaranteed investment certificate bearing interest at 4.3% per annum matured on September 16, 2023.

4. RESTRICTED CASH

Restricted cash consists of externally restricted and deferred grant funds received for specific purposes (Note 8).

5. EMPLOYEE COMPUTERS LOANS

The Board has established a policy authorizing employee loans for the purchase of computers and software to a maximum of \$2,500 per employee. These loans are payable in monthly blended payments with interest at prime.

6. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Land	\$ 40,580	\$ -	\$ 40,580	\$ 40,580
Buildings	3,564,009	1,276,115	2,287,894	2,383,222
Equipment	116,136	63,023	53,113	61,526
Automotive	187,175	187,149	26	52
Computer equipment	123,130	123,130	-	1,471
	\$ 4,031,030	\$ 1,649,417	\$ 2,381,613	\$ 2,486,851

CHINOOK ARCH LIBRARY BOARD

Notes to Financial Statements

Year Ended December 31, 2023

7. EMPLOYEE BENEFIT OBLIGATIONS

	2023	2022
Vacation accrual	\$ 170,685	\$ 181,813
Health spending account	7,815	9,252
	\$ 178,500	\$ 191,065

The vacation accrual is comprised of unused vacation days that employees have earned.

Health spending benefits arise from unused benefits that are accumulated for two years. Employees have earned these benefits and are entitled to them within the next fiscal year.

8. DEFERRED REVENUE

	2023	2022
<u>Indigenous grant</u>		
Opening balance	\$ 18,430	\$ -
Funds received	75,331	71,352
Amounts recognized	(38,805)	(52,922)
	54,956	18,430
<u>CFLSA grant</u>		
Opening balance	4,240	4,240
Funds received	-	-
Amounts recognized	(4,240)	-
	-	4,240
<u>Other</u>		
Opening balance	2,541	243
Funds received	1,765	2,541
Amounts recognized	(2,541)	(243)
	1,765	2,541
Total	\$ 56,721	\$ 25,211

9. DEFERRED CAPITAL CONTRIBUTIONS

Government grants received for the purchase of capital assets are amortized at the same rate and method as the underlying asset.

	2023	2022
Opening balance	\$ 1,958,796	\$ 2,043,079
Additions during the year	-	-
Amortization	(81,072)	(84,283)
	\$ 1,877,724	\$ 1,958,796

10. RESTRICTED RESERVE FUNDS

	2022	Additions	Uses	2023
<u>Internally restricted reserve funds</u>				
Technology Fund	\$ 269,515	\$ 42,164	\$ 143,037	\$ 168,642
Vehicle Fund	246,360	-	-	246,360
Building Fund	359,354	-	22,800	336,554
Operating Fund	454,408	-	-	454,408
Book Allotment Fund	232,020	645,310	657,744	219,586
	\$ 1,561,657	\$ 687,474	\$ 823,581	\$ 1,425,550
<u>Externally restricted fund</u>				
Better Beginnings Fund	\$ 1,041	\$ -	\$ 1,041	\$ -

The internally restricted Book Allotment Fund reports allocations to member libraries for book allotments. These funds are restricted for the purchase of library materials in subsequent years. Unspent allocations are carried forward to the library's allocation in the following year.

The Board of Directors approved the use of internally restricted Technology Fund reserves for the following projects during the year:

- The website redesign project had a total cost of \$73,639 (budget - \$70,000).
- The wireless access point replacement project had a total cost of \$66,000 (budget - \$60,000).
- The online membership renewal project, which started in the prior year (costs of \$11,930), was completed in the current year with costs of \$3,398. Total project cost was \$15,328 (budget - \$15,000).

The Board of Directors approved the use of internally restricted Building Fund reserves for the following project during the year:

- The parking lot repair project had a total cost of \$22,800 (budget - \$45,000).

The Board of Directors approved the transfer of the Unrestricted Fund surplus of \$42,164 to the Technology Fund (2022 - \$31,465 to the Technology Fund).

11. SIGNIFICANT REVENUE SOURCES

In 2023, 82% (2022 - 87%) of the Board's total revenue is based on per capita municipal levies, per capita payments from library boards, and per capita grants from Alberta Municipal Affairs.

Revenues from the City of Lethbridge's membership in the Board comprises a significant percentage of this per capita revenue. In 2023, the Lethbridge population represented 49% (2022 - 49%) of the total membership population and generated 41% (2022 - 43%) of the total per capita revenue. Although the Board would continue to operate without the City of Lethbridge's membership, additional sources of revenue would be required.

12. LOCAL AUTHORITIES PENSION PLAN

Employees of the Board participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plan Act. The LAPP services about 291,259 (2022 - 281,764) members and retirees and 437 (2022 - 435) employer groups. The LAPP is a multi-employer defined benefit plan financed by the employer, employee and Government of Alberta contributions and investment earnings of the LAPP fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The Board is required to make current service contributions to the LAPP at 8.45% (2022 - 8.45%) of pensionable earnings up to the year's maximum pensionable salary under the Canada Pension Plan and 12.23% (2022 - 12.80%) on pensionable salary above this amount. Employees of the Board are required to make current service contributions at 7.45% (2022 - 7.45%) of pensionable salary up to the year's maximum pensionable salary and 11.23% (2022 - 11.80%) on pensionable salary above this amount. The maximum pensionable salary is \$66,600 (2022 - \$64,900).

Total current service contributions by the Board to LAPP in 2023 were \$133,378 (2022 - \$137,946). The current service contributions by the employees of the Board to the LAPP in 2023 were \$118,748 (2022 - \$122,952).

As at December 31, 2022 the plan disclosed an actuarial surplus of \$12.7 billion (2021 - \$11.9 billion). As at the financial statement date, the plan's 2023 statement of financial position had not yet been released.

13. FINANCIAL INSTRUMENTS

The Board is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Board's risk exposure and concentration as of December 31, 2023.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. In order to reduce its credit risk from members, the Board conducts regular reviews of its existing members' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Board has a significant number of members which minimizes concentration of credit risk.

Currency risk

Currency risk is the risk to the Board's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Board is exposed to foreign currency exchange risk on cash, accounts receivable, and accounts payable held in U.S. dollars. The Board does not use derivative instruments to reduce its exposure to foreign currency risk. The risk at December 31, 2023 is minimal.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Board manages exposure through its normal operating and financing activities. The Board is exposed to interest rate risk primarily through its interest rate bearing assets, including amounts on deposit with financial institutions that earn interest at fixed rates. The risk at December 31, 2023 is minimal.

Unless otherwise noted, it is management's opinion that the Board is not exposed to significant other price risks arising from these financial instruments.

Request for Decision

Mayors Report

June 10, 2024



RECOMMENDATION

That the Mayors Report for June 10, 2024, be accepted as information.

LEGISLATIVE AUTHORITY

BACKGROUND

Mayor Liebelt will provide a report from the Mayors Desk.

RISKS/CONSEQUENCES

1. Council may provide further direction on any item contained in the report. Council shall be specific in the direction it provides.

FINANCIAL CONSIDERATIONS

None

ATTACHMENTS

1. Riverside Community Golf Course Society

Riverside Golf Society

Monday May 8, 2024 @ 7:00 pm at the Clubhouse

Present: Doug Smith, John Johannsen, Larry Liebelt, Rick Feist, Layne Conway, Beth Kappelar, CJ Dobrocane, Darcy Nate, Brett Losey

Regrets: Adam Thompson, Mitch Losey, Lance Schamber, Lee McTaggart

Call To Order: The meeting was called to order by President Doug Smith at 7:00 pm

Agenda: *Motion #2024-21* by Beth to adopt the agenda as presented. **Carried.**

Minutes: Read by Secretary Beth Kappelar *Motion #2024-22* by CJ to adopt as presented. **Carried.**

Treasurers Report: Presented by Treasurer John Johannsen *Motion #2024-23* by Brett Losey to accept as presented. **Carried.**

Old Business:

*Campground: Agreement with the Town of Milk River for the Ball Diamond sites has been signed and Doug will collect the fees from there. The sign at the Ball Diamonds has been repaired. 8 Flags is mostly full with seasonal crews with a limited number of sites left open for itinerant campers. The WiFi is on for the summer.

*Restaurant: Open for the season with new menu & pricing. Inspections are complete.

*Course: Irrigations start-up was uneventful. Discussion re: need for new reels. Early work is progressing well. Prisoner work crew booked for mid-May. The greens have been fertilized.

*Visitor Center: First mowing & initial clean-up completed. The Town will look after gopher control.

*Grants: Received \$1000.00 from the County Grant for Jr Golf Program. Ron will run it Friday afternoons. Still no answer on the grant for Students or Controllers.

*Bowling Alley: bookings and events continue

*ProShop: Hats, balls, markers now in stock. Doug is seeking another supplier for towels.

*Backpack Blower/Rakes: Purchased and are being put to good use.

*Aeration: Booked for mid-May.

*Hole Signs: Have been ordered.

*Job Postings: None required.

*Clubhouse Upgrades: ProShop is just waiting for carpet installation. The wall removal is complete & paint is ordered to do the deck. Will rent a sander for the deck re-finishing.

*AUMA Asset Audit: Completed April 9, 2024

New Business:

*Pepsi cooler Repair: Completed & all vents have been cleaned.

*BBQ: Town employees will deliver.

*Donation request: HALO Fundraiser May 24, 2024 Will donated 4 rounds golf/2 carts

*Radio Advertising: Will participate in ½ price deals in return for advertising.

*Prisoner Work Crew: re-scheduled due to inclement weather.

*Lawsuit: Has been settled. We have to pay the \$2,500.00 deductible.

*Facebook Account: Doug now has control

*Water Planning: (Doug) All users are to be pro-active with a plan for possible water restrictions. The Milk River Reservoir has 6 months supply with restrictions.

*Leagues: Starting various dates in May. Men’s League is giving \$2,500.00. Ladies League is giving \$2,500.00. Money will go toward course improvements.

*Gravel: Requesting to get a small amount from the Town to fill depressions at the ends of cart paths.

ACTION ITEMS:

In Progress

Complete

- | | | |
|-----------------------|---|---------------------------|
| • #9 Tee Box | X | Sanding/Raking done |
| • #3 Forward Tee | X | ½ done – needs to settle |
| • Washrooms | X | Preliminary work done |
| • Irrigations Repairs | X | As required |
| • Creeks/Ponds | X | Mid-May weather dependant |
| • ProShop | X | |
| • Deck Staining | | Mid-May weather dependant |

*AED Monthly Testing completed.

Next Meeting: Monday June 3, 2024 @ 7:00 pm at the Clubhouse

Adjourn: Motion #2024-24 by Darcy at 8:30 pm. **Carried.**

_____ President

_____ Secretary