

Town of Stettler

COUNCIL MEETING

APRIL 19, 2022

6:30 P.M.

BOARD ROOM



TOWN OF STETTLER MISSION STATEMENT

WE WILL PROVIDE A HIGH
QUALITY OF LIFE FOR OUR
RESIDENTS AND VISITORS
THROUGH LEADERSHIP AND
THE DELIVERY OF EFFECTIVE,
EFFICIENT AND AFFORDABLE
SERVICES THAT ARE SOCIALLY
AND ENVIRONMENTALLY
RESPONSIBLE

**TOWN OF STETTLER
REGULAR COUNCIL MEETING
TUESDAY, APRIL 19th, 2022
6:30 P.M.
AGENDA**

1. **Agenda Additions**

2. **Agenda Approval**

3. **Confirmation of Minutes**

- | | |
|--|-------|
| (a) Minutes of the Regular Council Meeting of April 5 th , 2022 | 5-15 |
| (b) Minutes of the Committee of the Whole Meeting of April 12 th , 2022 | 16-19 |

4. **Citizens Forum**

5. **Delegations**

- | | |
|---|--------|
| (a) 6:35pm – Manager of Financial Services Kim Hymers – 2021 Financial Statements | 20-73 |
| (b) 7:00pm – Winnie Bisset – Heartland Youth Centre – Bowl for Kids Update | Verbal |

6. **Administration**

- | | |
|--|-------|
| (a) Committee of the Whole Recommendations – April 12, 2022 | 74 |
| (b) 2022 Capital Budget – 53 rd Street Waterline Tender Award | 75-76 |
| (c) Bank Reconciliation – March 31, 2022 | 77 |
| (d) CAO Reports | 78-82 |
| (e) Meeting Dates | |

- **Tuesday, April 26 – Regional Water Meeting – 1:00pm**
- Tuesday, May 3 – Council – 6:30pm
- **Tuesday, May 10 – 2022 Tax Deliberations – 3:00pm**
- Tuesday, May 10 – COW – 4:30pm
- Tuesday, May 17 – Council – 6:30pm
- **Monday, June 6-Friday, June 10 – Seniors' Week**
- Tuesday, June 7 – Council – 6:30pm
- **Saturday, June 11 – Town & County Pancake Breakfast**
- Tuesday, June 14 – COW – 4:30pm
- Tuesday, June 21 – Council – 6:30pm
- Tuesday, July 5 – Council – 6:30pm
- Tuesday, July 12 – COW – 4:30pm
- Tuesday, July 19 – Council – 6:30pm
- Tuesday, August 2 – Council – 6:30pm
- Tuesday, August 9 – COW – 4:30pm

COUNCIL AGENDA
APRIL 19, 2022
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- Tuesday, August 16 – Council – 6:30pm
- Tuesday, September 6 – Council – 6:30pm
- Tuesday, September 13 – COW – 4:30pm
- Tuesday, September 20 – Council – 6:30pm
- **Wednesday, September 21-Friday, September 23 – Alberta Municipalities Conference - Calgary**
- Tuesday, October 4 – Council – 6:30pm
- Tuesday, October 11 – COW – 4:30pm
- **Tuesday, October 18 – Organizational Meeting – 6:30pm (Council to Follow)**
- Tuesday, October 18 – Council – 6:30pm
- Tuesday, November 1 – Council – 6:30pm
- Tuesday, November 8 – COW – 4:30pm
- Tuesday, November 15 – Council – 6:30pm
- **Monday, December 5 – Regional Water Meeting – 1:00pm**
- Tuesday, December 6 – Council – 6:30pm
- **Tuesday, December 13 – 2023 Interim Budget Workshop – 3:00pm**
- Tuesday, December 13 – COW – 4:30pm
- Tuesday, December 20 – Council – 6:30pm

(g) Accounts Payable in the amount of \$345,940.70 83-95
 (\$123,354.06 + \$36,113.29 + \$65,735.83 + \$4,429.68 + \$116,307.84)

7. **Council**

(a) Meeting Reports

8. **Minutes**

(a) Stettler Waste Management Authority Meeting – March 15, 2022 96-100

9. **Public Hearing**

10. **Bylaws**

11. **Correspondence**

(a) Stettler Regional Board of Trade – Trade Show Press Release 101-102

12. **Items Added**

13. **In-Camera Session**

(a) Tax Sale Property – Third Party Information – FOIP – Section 16 Handout

14. **Adjournment**

**MINUTES OF THE REGULAR MEETING OF THE TOWN OF STETTLER COUNCIL
HELD ON TUESDAY, APRIL 5th, 2022 IN THE MUNICIPAL OFFICE,
COUNCIL CHAMBERS**

Present:

Mayor S. Nolls

Councillors K. Baker, C. Barros, G. Lawlor,
S. Pfeiffer, T. Randell & W. Smith

CAO G. Switenky
Assistant CAO S. Gerlitz
Director of Planning & Development L. Graham
Director of Operations M. Robbins
Planning & Operations Clerk A. Stormoen

Media (1)

Absent:

Call to Order:

Mayor Nolls called the meeting to order at 6:30 p.m.

1/2. **Agenda Additions/Approval:**

Motion 22:04:01

Moved by Councillor Lawlor to approve the agenda as presented.

MOTION CARRIED
Unanimous

3. **Confirmation of Minutes:**

- (a) Minutes of the Regular Meeting of Council held March 15, 2022

Motion 22:04:02

Moved by Councillor Smith that the Minutes of the Regular Meeting of Council held on March 15, 2022 be approved as amended.

MOTION CARRIED
Unanimous

- (b) Business Arising from the March 15, 2022 Minutes

4. **Citizen's Forum:**

- (a) None

5. **Delegations:**

- (a) 6:35pm – Rocky Ross, Monty Gertner & Ty Wilson – Stettler Agricultural Society – Legacy Arena Project

Mayor Nolls welcomed R. Ross, M. Gertner and T. Wilson to the meeting.

R. Ross, M. Gertner and T. Wilson advised that the Stettler Agricultural Society believes that they must continue to evolve and be sustainable through diversifying what they offer to the community, and in particular to the agricultural industry at all levels. Recognizing the long and storied history it has with the cattle industry and rodeo community, it needs to support the changing environment and needs that exist for today's participants and supporters.

The Society has worked tirelessly through the demands of closures and restrictions to develop new and innovative programs to maintain stability and sustainability. This has created a collaborative relationship with many industry groups and individuals, that it has identified how much more successful the Ag Society could be with the added requests to host major events. Alberta High School Rodeo Association has encouraged and worked closely with

Stettler District Agricultural Society over the past two years in order to successfully keep their programs going, while other venues that were scheduled to host them indicated that they couldn't accommodate them. It has also brought major cattle events and sales to Stettler Agricultural Society, with Provincial Breed Association Junior shows and national events coming this summer.

In order to achieve the support and attract provincial and national organizations/associations and groups, the outdoor arena facility requires a complete upgrade and expansion. The Society has lost bids to two provincial events this past year due to concerns over safety for both competitors and livestock. The Board of Directors is dedicated to making this happen, and has committed infrastructure dollars from Society funds. Additionally, the Society was recently successful in getting a matching Community Facility Enhancement Grant from the Province specifically to begin refurbishing the outdoor facility.

The Agricultural Society is dealing directly with the manufacturer (2W) in order to get the best price possible, and to have them as a consultant to ensure that there is a relationship ongoing after the project is completed. The cost of the rebuild will be \$203,977.25 for the steel and an additional estimated cost of \$100,000 for ground work, electrical upgrades, water lines and grader/loader work.

The Agricultural Society has been successful in their application for a line of credit and CFEP grant, and private donations.

A summary of the funding request is as follows:

- Development Permit (ongoing)
- Trees on Ag Society Land (100 Spruce Trees, approximately \$20,000)
- Trees on Town Land
- Front Entrance (approximately \$15,000 in material)

Mayor Nolls thanked R. Ross, M. Gertner and T. Wilson for their presentation and the excellent services they provide to the community.

Motion 22:04:03

Moved by Councillor Baker that Town of Stettler Council bring the Stettler Agricultural Society's funding request forward at the April 12, 2022 Committee of the Whole Meeting.

MOTION CARRIED
Unanimous

Rocky Ross, Monty Gertner and Ty Wilson left the meeting at 6:58 p.m.

(b) 6:50pm – Cheryl Barros, Malcolm Fischer – Community Builders – 2022 Monuments

Councillor Barros deferred her seat as Councillor.

Mayor Nolls welcomed C. Barros, M. Fischer, B. Geddes and L. Graham to the meeting.

C. Barros, M. Fischer, B. Geddes and L. Graham advised that the Community Builders Committee has met several times in 2022 to commence the nomination process for this year's two recipients. The Committee consists of

members Cheryl Barros, Malcolm Fischer, Byron Geddes, Leann Graham, Carson Ellis, Donna Morris, Lara Angus and Stacey Benjamin (formerly).

The Committee is currently drafting text, assembling photos, and working with the monument creators for the upcoming addition.

CAO G. Switenky advised that the 2022 Capital Budget includes \$25,000 towards the cost of the heart monuments. The intent is to have multiple hearts available over the coming years to ensure uniformity and consistency. The internal portion of the “cut out” heart have also been donated to the Town.

Mayor Nolls thanked C. Barros, M. Fischer, L. Graham and B. Geddes for their presentation and ongoing work on the Committee.

Motion 22:04:04

Moved by Councillor Lawlor that Town of Stettler Council authorizes the installation of two (2) Community Builder Monuments for 2022.

MOTION CARRIED
Unanimous

M. Fischer and B. Geddes left the meeting at 7:06 p.m. C. Barros resumed her seat as Councillor.

6. **Administration:** (a) Master Servicing Study

Mayor Nolls welcomed Director of Operations M. Robbins and Director of Planning & Development L. Graham to the meeting.

Master Servicing Study

M. Robbins and L. Graham advised that the Town and County of Stettler received a Regional Collaboration Grant of \$240,000 to complete a master servicing study in 2015. Preparation of the report includes staff and council representation from both Town and County, and stakeholder consultation through the process.

The study is a detailed report that includes a total evaluation of the transportation, water, wastewater, and storm infrastructure that currently exists within the Town and surrounding County lands. The report will be a resource available to staff/developers when evaluating capacity needs of the existing system, upgrades to consider when completing replacements, plus provides initial engineering information to start the design process for future development. Because of the large amount of technical information included in the report, administration has prepared a summary for report adoption.

Offsite Levy Bylaw

In 2007, the Town of Stettler contracted Tagish Engineering to prepare a Future Growth Assessment and Sanitary Sewer Collection System Report. This report included a review of our existing system as well as upgrades required to service the future collection areas identified. In 2008, Town of Stettler Council adopted the Off-Site Levy Bylaw 1972-08. At that time, the levy amount was set at \$5,000.00 per gross developable acre. Since 2008, the Town has collected

\$286,918.90 in offsite levies and has a commitment through existing Development Agreements for an additional \$151,648.

Based on the 2019 Regional Master Servicing Study administration has prepared a new Off-Site Levy Bylaw that accounts for an increase from \$5,000 a gross developable acre to \$6,555.23 per gross developable area. The new bylaw includes additional provisions regarding the calculation and collection of the offsite levies as well as the annual review and reporting that is now required under the Municipal Government Act. The schedules in the bylaw include the “2019 Regional Master Servicing Study Summary,” the offsite levy rates applicable by development area and corresponding map indicating the development areas. Director of Operations M. Robbins highlighted Schedule A of the Bylaw.

**Schedule “A”
2019 REGIONAL MASTER SERVICING STUDY SUMMARY**

2019 Regional Master Servicing Study Summary

Purpose:

- Evaluate all infrastructure servicing to determine possibilities of joint infrastructure servicing to support future land uses along the shared border between the County of Stettler and Town of Stettler.
- Undertake an analysis of existing infrastructure along the shared border to support future development.
- Plan infrastructure development for long term development and provide interim options.
- Evaluate both municipalities existing policy context including all statutory documents and plans adopted by both municipalities. Ensure all servicing concepts support the existing plans.

Methodology:

- Evaluate all current infrastructure networks and identify challenges that exist.
- Identify gaps and overlaps in the servicing and provide recommendations.
- Identify constraints with existing and future systems to achieve joint servicing opportunities.
- Analyze servicing concepts to identify the optimal servicing concept for the study area without consideration of municipal boundaries.
- Provide recommendations to enable existing and future joint servicing opportunities that mitigate constraints with integrating the municipal servicing systems.
- Evaluate the existing offsite levy bylaw and recommend any necessary changes to the bylaw based on the outcome of the study.
- Provide recommendations for overall storm water servicing as it relates to Red Willow Creek.
- Provide infrastructure phasing strategies and timelines, based on existing slow growth trends in the region, and direct development phasing accordingly.

Report Recommendations:

1. Infrastructure Servicing Plan
 - a. Water:
 - i. No oversize improvements are required within the existing system to service the associated growth areas.
 - ii. Multiple recommendations to existing system that require modifications to meet fire flow, capacity issues.
 - iii. Required infrastructure to service new developments and therefore those costs will be borne by the developers of those properties.
 - b. Storm Water
 - i. Storm water retention ponds are proposed to serve new developments to manage stormwater drainage to meet Red Willow Creek outfall capacity of 2.3 l/s/ha. High level design is included for future developable lands. Developments not reaching Red Willow Creek drainage basin will be required to manage stormwater to predevelopment flow rates as established in the current standards.
 - c. Wastewater
 - i. Recommended pipe upgrades through regular wastewater main replacements to be considered as part of regular replacement programs.
 - ii. The project growth for the 25 year horizon will require capacity upgrades to Lift Station’s A and B. There are also minor pipe size upgrades required upstream of Lift Station B.

2. Transportation

- a. The existing arterial road network (Highways 12 and 56) will be sufficient to accommodate the anticipated future growth.
- b. Intersection improvements and new installations will be required along both highways as development occurs. Based on the existing traffic volumes on both highways, an Alberta Transportation standard for a Type IV intersection may be required. Costs of intersection upgrades to be born by developers. Cost sharing options via endeavors to assist to be evaluated through development agreements. Intersection requirements at each location will need to be confirmed with a traffic impact assessment at the time of development.
- c. Re-alignment of Highway 56 was considered in the plan.
- d. Future road networks are generally shown for collector road networks within the plan.

3. Off-site Levies

- a. A review of the existing offsite levy bylaw from 2008 was reviewed. The existing levy and contributing areas were reviewed and compared to the newly identified 25 year development area. The plan includes recommendations to include both a water offsite levy and a wastewater offsite levy. The report includes numerous inclusions and recommendations summarized below.

Item No	Phase	Costs
Water Supply Network	Highway 12 from 61 Street to Town Reservoir 2080m of 350mm Main	\$5,012,800
Total Water Supply Network		\$5,012,800
Wastewater Treatment Facilities	Additional Storage Pond (completed in 2010)	\$694,617
	Upgrade Lagoon Transfer Pumping System and Wetland Expansion	\$2,000,000
	Lift Station A Upgrades	\$1,825,000
	Lift Station B Upgrades	\$3,625,000
Sanitary Sewer Trunks	44 Ave from 62 St to Hwy 56	\$1,449,600
	52 Ave from 62 St to 57 St	\$528,660
	Future 55 Ave from 62 St to 57 St	\$423,940
	Future 55 Ave from 57-48 Street	\$861,040
Total Wastewater Upgrades		\$11,407,857

The report included a review of stormwater upgrades, however, generally, stormwater management is done by each developer and so for the purpose of the offsite levy review was not included for consideration.

Associated Engineering Infrastructure Servicing Levy Summary

Summary	Cost
Total Water Supply Network	\$5,012,800
Total Wastewater Treatment Facilities	\$11,407,857
Total Infrastructure Servicing Improvements	\$16,420,657
Levy Boundary Area	1,161 ha or 2,868 acres
Levy Cost	\$14,143.55/Ha or \$5,725/acre

Staff Recommendation for Offsite Levies:

When evaluating what a municipality should include in their costs for offsite levy bylaws, it's important to consider lands impacted and infrastructure improvements required that are feasible for our community.

Water Supply

The water supply network improvement recommended in the report changes a 300mm watermain to a 375mm watermain at a cost of \$5,012,800 for the purpose of providing increased capacity to the Water Reservoir. In lieu of completing this line upgrade, as regular watermain replacements are completed, consideration to upsize piping that supplies the reservoir is a more feasible solution to increase capacity without requiring an offsite levy to accomplish this.

Administration is not recommending a water offsite levy at this time.

Wastewater

The wastewater offsite levy evaluation in the report includes sanitary trunk mains that should be accomplished through development agreements and twinning the force mains to the lagoons, which was previously completed. The existing wetland is sized for a population of 8,200, which is greater than the expected 25 year growth area and therefore should be excluded. The balance of project costs for the sanitary lagoon cell 9 construction completed in 2010 is included. Upgrades to both lift stations A & B will be required to service the 25 year growth area identified in the report.

Staff recommended wastewater offsite levy inclusions:

Wastewater Treatment Facilities	Additional Storage Pond (completed in 2010)	\$694,617
Wastewater Collection	Lift Station A Upgrades	\$1,825,000
Wastewater Collection	Lift Station B Upgrades	\$3,625,000
Total Wastewater Improvements		\$6,144,617

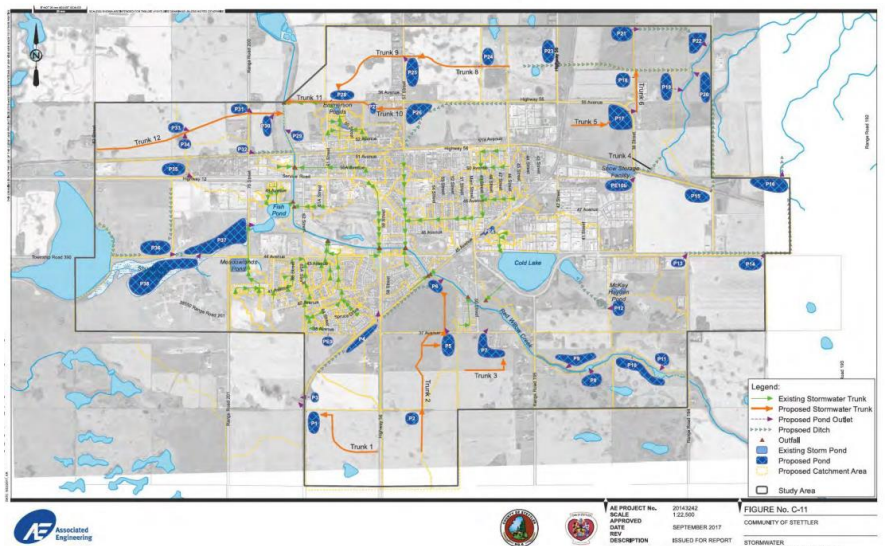
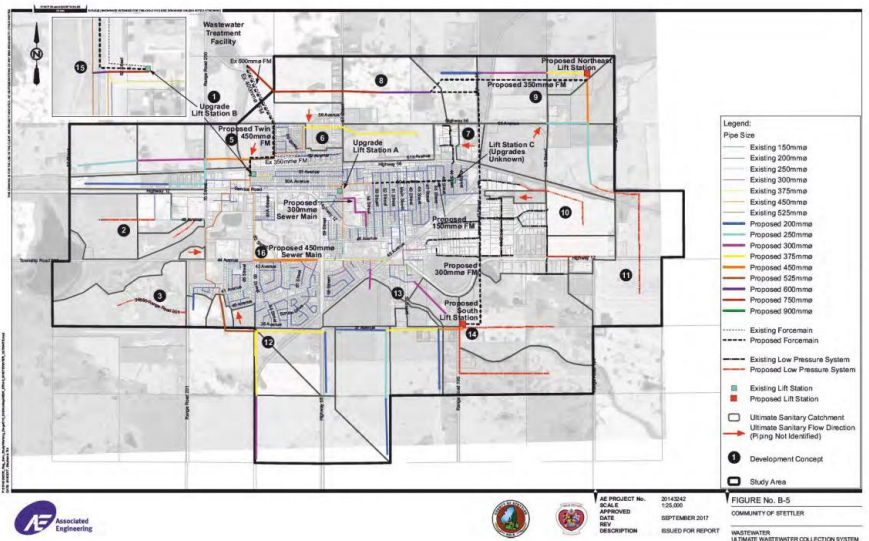
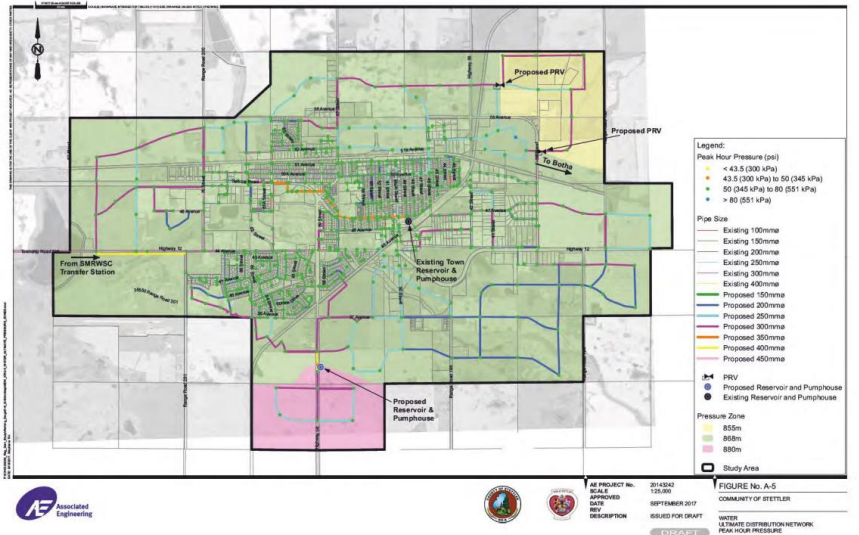
Levy Boundary Area

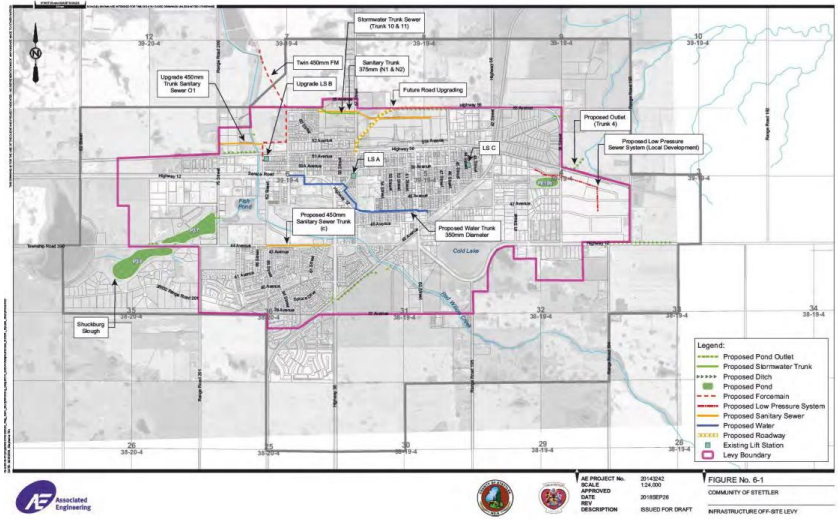
Discussions through the project included multiple wastewater levy rates based on proximity to required improvements at lift stations, but staff felt that all undeveloped lands should pay a fair uniform levy rate for simplicity and ease of developers to plan for and understand. The consultant included all lands currently developed and undeveloped in the plan area for a total of 1,161 ha. The improvements required for growth should be paid for by the lands that will develop and require the capacity upgrade and not applied universally across all land in the plan. The affected accumulation of lands available for development within the plan area is 380 ha.

Wastewater Offsite Levy Summary

Summary	Cost
Total Wastewater Improvements	\$6,144,617
Levy Boundary Area	380 ha or 937 acres
Levy Cost	\$16,170/ha or \$6,555/acre

Timing of construction versus the collection of levy funds will be a future decision point that may require interim borrowing for financing or other considerations for funding as improvements will have to be started before the 25 year growth area is fully developed.





Schedule "B"
 OFF-SITE LEVY RATES PER GROSS DEVELOPMENT AREA
 *See schedule "C" Map of Development Areas

TABLE 2
 SUMMARY OF OFFSITE LEVIES PER DEVELOPMENT AREA

DEVELOPMENT BENEFIT AREA	GROSS LEVY AREA (Ac)	LEVY RATE PER GROSS DEVELOPABLE ACRE	TOTAL LEVY FOR BENEFIT AREA
1	56.46	\$6,555.23	\$370,108.29
2	43.21	\$6,555.23	\$283,251.49
3	75.14	\$6,555.23	\$492,559.98
4	20.31	\$6,555.23	\$133,136.72
5	51.02	\$6,555.23	\$334,447.83
6	48.31	\$6,555.23	\$316,683.16
7	22.5	\$6,555.23	\$147,492.68
8	14.18	\$6,555.23	\$92,953.16
9	3.15	\$6,555.23	\$20,648.97
10	88.82	\$6,555.23	\$582,235.53
11	108.44	\$6,555.23	\$710,849.14
12	101.56	\$6,555.23	\$665,749.16
13	21.88	\$6,555.23	\$143,428.43
14	17.52	\$6,555.23	\$114,847.63
15	4.19	\$6,555.23	\$27,466.41
16	61.21	\$6,555.23	\$401,245.63
17	7.19	\$6,555.23	\$47,132.10
18	43.89	\$6,555.23	\$287,709.04
19	21.61	\$6,555.23	\$141,658.52
20	126.77	\$6,555.23	\$831,006.51
TOTAL	937.36	\$6,555.23	\$6,144,610.38

Motion 22:04:05

Moved by Councillor Pfeiffer that the Town of Stettler Council adopt the 2019 Master Servicing Study as presented.

MOTION CARRIED
 Unanimous

10. **Bylaws:**

(a) Bylaw 2148-22 – Offsite Levies for Wastewater Infrastructure

Director of Planning & Development L. Graham provided an update on offsite levies and when you can take them, as well as a summary of Bylaw 2148-22.

Motion 22:04:06

Moved by Councillor Randell that the Town of Stettler Council give first reading to Bylaw 2148-22.

MOTION CARRIED
 Unanimous

Mayor Nolls thanked M. Robbins, L. Graham, and A. Stormoen for their excellent presentation.

L. Graham, and A. Stormoen left the meeting at 7:40 p.m.

6. **Administration (cont'd):** (b) 2022 Capital Budget – Paving Tender

Director of Operations M. Robbins advised that the 2022 Capital Budget includes \$750,000 to rehabilitate 44th Avenue from 39-50 Street, \$150,000 for asphalt repair patches and

\$100,000 for pathway expansions.

Tender packages were put together by Tagish Engineering and advertised on the Alberta Purchasing Connection. The tender included asphalt costs for the pathway expansion but will require additional expenditures for town staff to construct the base work and complete drainage improvements required for the pathway location.

Summary of Tenders Received by Tagish Engineering:

- TJ Paving \$696,616.50
- Border Paving \$828,404.50
- Central City Asphalt. \$826,508.75

Tenders do not include gst or contingency.

Budget Expenditures:

Project	Budget	Tender Value (TJ Paving)	Contingency	Engineering (Tagish)	Additional Costs (TJ Paving and other suppliers)	Total Expected Expenditure
44 Avenue Rehab	750,000	590,706.50	75,000	46,000	-	\$711,706.5
Asphalt Patching	150,000	87,145.00	-	8,000	Add repair areas to expend budget amount (\$54,855)	\$150,000
Pathway Program	100,000	18,765.00	-	3,000	65,000	\$86,765
Totals	1,000,000	696,616.50	75,000	57,000	119,855	948,471.50

Motion 22:04:07

Moved by Councillor Barros that the Town of Stettler Council award the 2022 Paving Tender to TJ Paving in the amount of \$696,616.50, plus a contingency of \$75,000 allowing expenditure increases to budget amounts for asphalt repairs up to \$150,000 for a total maximum expenditure to TJ Paving of \$826,471.50 as outlined in the table above, utilizing Tagish Engineering for engineering services of \$57,000 with project funding of \$948,471.50 from the 2022 Capital Budget.

MOTION CARRIED
 Unanimous

M. Robbins left the meeting at 7:53 p.m.

- (c) 2022 Budget Summary – February 28, 2022

Motion 22:04:08

Moved by Councillor Baker that the Town of Stettler Council accept the Budget Summary as of February 28, 2022 as presented.

MOTION CARRIED
 Unanimous

- (d) Bank Reconciliations – December 31, 2021, January 31, 2022 & February 28, 2022

Motion 22:04:09

Moved by Councillor Pfeiffer that the Town of Stettler Council accept the Bank Reconciliations as of December 31, 2021, January 31, 2022 & February 28, 2022 as presented.

MOTION CARRIED
 Unanimous

- (g) Meeting Dates

- Wednesday, April 6-Friday, April 8 – Virtual Economic Developers Alberta Conference – Council Chambers
- Friday, April 8 – Trade Show Preparations – 12:00pm

- Friday April 8-10 – Stettler Trade Show

- Tuesday, April 12 – COW – 4:30pm
- Tuesday, April 19 – Council – 6:30pm

- Tuesday, April 26 – Regional Water Meeting – 1:00pm

- Tuesday, May 3 – Council – 6:30pm

- Tuesday, May 10 – 2022 Tax Deliberations – 3:00pm

- Tuesday, May 10 – COW – 4:30pm
- Tuesday, May 17 – Council – 6:30pm
- Tuesday, June 7 – Council – 6:30pm
- Tuesday, June 14 – COW – 4:30pm
- Tuesday, June 21 – Council – 6:30pm

(d) Accounts Payable in the amount of \$1,160,383.31

Motion 22:04:10

Moved by Councillor Smith that the Accounts Payable in the amount of \$1,160,383.31 (\$3,834.53 + \$6,473.92 + \$61,715.41 + \$127,339.84 + \$190,721.79 + \$290,937.99 + \$342,243.97 + \$1,536.89 + \$61,884.39 + \$73,694.58) for the period ending April 5th, 2022 for having been paid, be accepted as presented.

MOTION CARRIED
Unanimous

7. **Council:**

Councillors outlined highlights of meetings they attended.

(a) Mayor Nolls

March 16 – Talk of the Town
March 17 – County of Stettler Housing Authority
March 18 – Signed Cheques at the Town Office
March 21 – Stettler District Ambulance Association
March 21 – Heartland Youth Centre Annual General Meeting
March 23 – Economic Development Committee
March 23 – Talk of the Town
March 25 – Stettler Waste Management Authority
March 25 – Stettler Fire Advisory
March 25 – Signed Cheques at the Town Office
March 29 – Meeting with the Stettler Hospice Society
March 30 – Talk of the Town
April 1 – Signed Cheques at the Town Office
April 4 – Stettler District Ambulance Association Zoom Meeting with Minister Copping
April 5 – Presentation with Stettler Elementary Grade 6 Class

(b) Councillor Baker

March 25 – Stettler Waste Management Authority
March 25 – Stettler Fire Advisory
April 4 – Corporate Identity Committee
April 5 – Presentation with Stettler Elementary Grade 6 Class

(c) Councillor Barros

March 21 – Heartland Youth Centre Annual General Meeting
March 24 – Stettler Hospital Foundation 50/50 Meeting
March 29 – Stettler Hospital Foundation 50/50 Meeting
March 31 – Heartland Beautification Meeting

(d) Councillor Lawlor

March 16 – Stettler Library Board Meeting
March 17 – Red Deer River Municipal Users Group
March 21 – Stettler District Ambulance Association

March 21 – Heartland Youth Centre Annual General Meeting
March 23 – Economic Development Committee
March 24 – Parkland Regional Advocacy Committee
March 30 – Portfolio Panel Planning
April 4 – Stettler Rotary Meeting
April 4 – Stettler District Ambulance Association Zoom Meeting with Minister Copping

(e) Councillor Pfeiffer

March 23 – Economic Development Meeting
March 23 – FCSS Meeting
April 5 - Presentation with Stettler Elementary Grade 6 Class

(f) Councillor Randell

February 16 – Economic Development Committee
February 17 – Brownlee Emerging Trends Conference
February 24 – MLA Town Hall
March 9 – Municipal Planning Commission
March 9 – Stettler Museum Casino Night Fundraiser
March 17 – Stettler Housing Authority
March 21 – Heartland Youth Centre Annual General Meeting
March 23 – Economic Development Committee
March 27 – Stettler Museum Board Meeting

(g) Councillor Smith

March 16 – Stettler Library Meeting
March 23 – Stettler FCSS Meeting
March 31 – Heartland Beautification Meeting
April 5 – Stettler Airport Master Plan Meeting

Motion 22:04:11

Moved by Councillor Lawlor that the Town of Stettler Council approve the Council Reports as presented.

MOTION CARRIED
Unanimous

8. **Minutes:**

(a) Stettler District Ambulance Association – March 21, 2022

Motion 22:04:12

Moved by Councillor Lawlor that the Minutes (a) be accepted as presented.

MOTION CARRIED
Unanimous

9. **Public Hearing:**

None

11. **Correspondence:**

- (a) STARS – Town of Stettler Impact Report
- (b) Alberta Municipalities – Alberta Provincial Police Service
- (c) Alberta Municipalities – Allocation of the Local Government Fiscal Framework
- (d) Stettler Waste Management Authority – Financial Statements for the Year Ended December 31, 2021
- (e) National Police Federation – Proposal to Join Our Call of Action
- (f) Town of Fox Creek – Letter to Alberta Utilities Re: Increasing Utility Fees
- (g) Alberta Public Works Association – National Public Works Week

Motion 22:04:13

Moved by Councillor Baker that the Town of Stettler Council accept the Correspondence items (a-g) as presented.

MOTION CARRIED
Unanimous

12. **Items Added:** None

13. **In-Camera Session:** None

14. **Adjournment:**

Motion 22:04:14

Moved by Councillor Lawlor that this regular meeting of the Town of Stettler Council be adjourned.

MOTION CARRIED
Unanimous at 8:32 p.m.

Mayor

Assistant CAO

MINUTES OF THE COMMITTEE OF THE WHOLE MEETING
APRIL 12, 2022

Present: Mayor S. Nolls

Councillors K. Baker, C. Barros, G. Lawlor, S. Pfeiffer, T. Randell & W. Smith

CAO G. Switenky
Assistant CAO S. Gerlitz
Director of Planning & Development L. Graham
Director of Parks & Leisure Services A. King

Absent:

Call to Order: Mayor Nolls called the meeting to order at 4:30 p.m.

1. Agenda Additions/Deletions
2. Agenda Approval

Moved by Councillor Baker that the agenda be approved as presented.

MOTION CARRIED
Unanimous

3. 4:35pm – Glenda Farnden – STARS 2022 Update

Mayor Nolls welcomed G. Farnden to the meeting.

G. Farnden advised that STARS remains under strict protocols, and their first priority is uninterrupted operations. Currently, 1 in 5 STARS missions are COVID-19 related.

The Emergency Link Centre (ELC) receives over 32,000 emergency requests each year. Through a pilot project, transport physicians take a shift in the ELC and virtual consultations with physicians are available, which allows for real-time diagnostics.

G. Farnden advised that 20% of STARS funding came from government in 2021, while the other 80% came from fundraising efforts such as the STARS Lottery, Calendar Campaign, and online raffles. Throughout the pandemic, the inability to travel decreased the efficacy of the Calendar Campaign, but the 2022 Lottery was the second best to-date.


G. Farnden presented the following statistics for the Stettler region:

COMMITTEE MINUTES

APRIL 12, 2022

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Approx. 65% critical inter-facility transfers / 35% rural scene calls	TOWN of STETTLER/ Stettler County @ March 31, 2022	2017	2018	2019	2020	2021	2022	TOTAL
	Near Alix (within Stettler County)					1		1
	Near Bashaw (within Stettler County)					1		1
	Near Big Valley		1		1			2
	Near Byemoor				1			1
	Near Donalda						1	1
	Near Mirror (within Stettler County)			1		1		2
	Town of Stettler Hospital (critical inter-facility transfers)	3	9	9	13	16	2	52
	Town of Stettler (scene calls)	7	5	2	3	1		18
	TOTAL avg. 15 missions per year represents \$100K+ in service value for your residents and area	10	15	12	18	20	3	78



G. Farnden expressed STARS' appreciation for the Town of Stettler's support though the current pledge of \$2 per capita, with STARS as a line-item in the annual budget. On behalf of STARS, G. Farnden presented Town Council with a plaque, acknowledging Stettler's support. G. Farnden advised that moving forward, STARS is requesting a \$12,000 fixed rate support as a standing motion. Discussion ensued

Mayor Nolls thanked G. Farnden for her presentation and the excellent work done by STARS.

Moved by Councillor Barros that the Committee of the Whole recommend to Town Council that the funding request of \$12,000 be approved at the April 19, 2022 Regular Meeting of Council.

MOTION CARRIED
Unanimous

G. Farnden left the meeting at 4:56 p.m.

4. Surplus Paving Stones

G. Switenky advised that when road reconstruction projects are completed downtown, paving stone sidewalks are replaced with poured in place concrete sidewalks. The Town salvages the paving stones and stores the excess at the shop yard. Traditionally, a small inventory is kept for maintenance and replacement needs in the downtown area and the surplus bricks are sold by tender in the town surplus equipment sale in accordance with Policy V-2(b) Disposal of Surplus Equipment, Police Seizures and Lost & Found Items. We have not had a town sale for several years and currently have 18 pallets, approximately 1800 sq. ft. of used paving stones of varying color/shape.

COMMITTEE MINUTES

APRIL 12, 2022

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Recently, the town has had two requests from volunteer/not-for-profit organizations for the recycled paving stones to be used for local projects at no cost. Historically, the used paving stones have captured anywhere from \$75-200 per pallet (approximately 100 sq. ft. pallet), largely determined by the varying quality within each pallet.

Both requests are for small quantities of bricks, at approximately 300 sq. ft. and 500 sq. ft. If Committee of the Whole supports these requests, Administration could provide the paving stones to the groups at no charge. Alternatively, Administration can direct them to bid on the paving stones in the town sale that will be held in June 2022.

Moved by Councillor Lawlor that the Committee of the Whole mutually supports that Administration reasonably and fairly consider requests for the donation of surplus used paving stones, at no cost, to local volunteer community groups and not for profit organizations for the use and benefit in local projects.

MOTION CARRIED

Unanimous

5. Coast to Coast Tour – Funding Request

CAO G. Switenky advised that at the March 15th, 2022 Council Meeting, Malcolm Fischer proposed a funding request on behalf of the Coast to Coast Vintage Car Tour. The request to the Town of Stettler or Board of Trade would be:

- Sponsoring the "Wine and Cheese Welcome Reception" on August 22
- Donation of the Community Hall bathroom access on August 23, and the hall itself for dining if the weather is inclement.

Discussion ensued regarding the potential use of the Hall. It was also noted that this event is not being sponsored by a specific organization, but rather an individual resident asking Council if Town Council would like to host a Meet & Greet event.

Moved by Councillor Lawlor that the Committee of the Whole recommend that the Town of Stettler Council approve the 'Meet & Greet Night' sponsored by Town Council and potential use of the Community Hall, with funds of up to \$3000 to come from the Community Development Account in the 2022 Operating Budget.

MOTION CARRIED

Unanimous

6. Stettler Agricultural Society – Legacy Project Funding Request

CAO G. Switenky advised that at the April 5, 2022 Regular Meeting of Council, delegates from the Stettler Agricultural Society gave a presentation on the scope of the Legacy Project, which included a request for support from the Town of Stettler. Potential avenues for support were identified as:

COMMITTEE MINUTES

APRIL 12, 2022

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- Development Permit (ongoing)
- Trees on Ag Society Land (100 Spruce Trees, approximately \$20,000)
- Trees on Town Land
- Front Entrance (approximately \$15,000)

Discussion ensued regarding the type of trees, locations of trees, the growing cycle of various types of trees, the soil conditions for planting trees, and the constraints of planting trees on Town property with gas lines and town infrastructure. Following discussion, concerns were expressed by the Committee about the placement of trees. It was also noted that more information is needed regarding the front entrance request. Mayor Nolls advised that he would contact the Stettler Agricultural Society for further details.

7. Additions

8. Adjournment

Moved by Councillor Smith that the Committee of the Whole Meeting be adjourned.

MOTION CARRIED
Unanimous at 5:52 p.m.

Mayor

Assistant CAO

MEMORANDUM

To: Greg Switenky, CAO

From: Steven Gerlitz, Asst. CAO

Date: April 19, 2022

Re: 2021 Financial Statements

Recommendation

That the Town of Stettler Council accept the 2021 Consolidated Financial Statements and the Municipal Financial Information Return for the Year Ended December 31, 2021 as presented, including correspondence from the Auditor as follows:

1. "Audit Findings" Letter dated April 19, 2022.
2. "Significant Deficiencies in Internal Control" Letter dated April 19, 2022
3. Auditor Opinion Letter dated April 19, 2022
4. The Auditors' Report on the 2021 Consolidated Financial Statements, dated April 19, 2022.
5. The Auditors' Report on the 2021 Municipal Financial Information Return dated April 19, 2022.

Background Information

Plans & Bylaws

Financial Implications

Alternatives to the Recommendation

Points to Ponder

Communication

- J. Tanner, Auditor – Gitzel Krejci Dand Peterson
- K. Hymers – Office Administrator
- G. Switenky – CAO

Documentation

- 2021 Financial Audit
- 2021 Expense and Revenue Statement
- 2021 Reserves
- 2021 Capital Budget Summary

TOWN OF STETTLER
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

GITZEL & COMPANY

CHARTERED PROFESSIONAL ACCOUNTANTS

*Peggy Weinzierl, CPA, CA *Scott St. Arnaud, CPA, CA *Jolene P. Kobi, CPA, CA *Justin J. Tanner, CPA, CA
*Eric A. Peterson, CPA, CA (Associate) *Robert J. Krejci, CA (Associate) *Barry D. Gitzel, CPA, CA (Associate)

INDEPENDENT AUDITORS' REPORT MUNICIPAL FINANCIAL INFORMATION RETURN

TO: The Mayor and Council
Town of Stettler

Opinion

We have audited the municipal financial information return of the Town of Stettler, which comprises the schedule of financial position as at December 31, 2021 and the schedules of change in accumulated surplus, financial activities and supplementary schedules for the year then ended.

In our opinion, the accompanying municipal financial information return presents fairly, in all material respects, the financial position of the town as at December 31, 2021, the results of its operations and change in its accumulated surplus for the year then ended in accordance with Canadian public sector accounting standards.

It is understood that this report, as requested by the Minister of Alberta Municipal Affairs, is to be used primarily for statistical purposes. We have issued an independent auditors' report dated April 19, 2022 on the financial statements of the Town of Stettler for the year ended December 31, 2021 and reference should be made to those audited financial statements for complete information.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Municipal Financial Information Return* section of our report. We are independent of the town in accordance with the ethical requirements that are relevant to our audit of the financial information return 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.

Emphasis of Matter – Basis of Accounting

The financial information return is prepared to assist the town to meet the requirements of the Municipal Government Act (Section 277(1)). As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Municipal Financial Information Return

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

In preparing the municipal financial information return, management is responsible for assessing the ability of the town 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 cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Municipal Financial Information Return

Our objectives are to obtain reasonable assurance about whether the municipal financial information return as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but 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 this financial information return. 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 information return, 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 controls.
- 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 purposes of expressing an opinion on the effectiveness of the town'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 town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report and to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditors' report. However, future events or conditions may cause the town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the municipal financial information return, and whether the municipal financial information return represents 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Stettler, Alberta
April 19, 2022

CHARTERED PROFESSIONAL ACCOUNTANTS

**MANAGEMENTS' RESPONSIBILITY FOR
FINANCIAL REPORTING**

Management of the Town of Stettler is responsible for the preparation, accuracy, objectivity and integrity of the accompanying financial statements and all other information contained within this Financial Report. Management believes that the financial statements present fairly the town's financial position as at December 31, 2021 and the results of its operations for the year then ended.

The financial statements have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards (PSAS).

The financial statements include certain amounts based on estimates and judgements. Such amounts have been determined on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintains a system of internal controls to produce reliable information and to meet reporting requirements on a timely basis. The system is designed to provide management with reasonable assurance that transactions are properly authorized and assets are properly accounted for and safeguarded.

These systems are monitored and evaluated by management and reliable financial information is available for preparation of the financial statements.

The town council carries out its responsibilities for review of the financial statements principally through council meetings. They meet with management and the external auditors to discuss the results of audit examinations and financial reporting matters.

The external auditors have full access to Council with and without the presence of management. The town council has approved the financial statements.

The financial statements have been audited by Gitzel & Company, Chartered Professional Accountants, independent external auditors appointed by the town. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the town's financial statements.

Chief Administrative Officer

Assistant Chief Administrative Officer

April 19, 2022
Date

April 19, 2022
Date

GITZEL & COMPANY

CHARTERED PROFESSIONAL ACCOUNTANTS

*Peggy Weinzierl, CPA, CA *Scott St. Arnaud, CPA, CA *Jolene P. Kobi, CPA, CA *Justin J. Tanner, CPA, CA
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INDEPENDENT AUDITORS' REPORT

TO: The Mayor and Council
The Town of Stettler

Opinion

We have audited the financial statements of The Town of Stettler, which comprise the statement of financial position as at December 31, 2021 and the statements of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes schedules 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 town as at December 31, 2021, the results of its operations, change in its net financial assets (debt) and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Municipal Financial Statements* section of our report. We are independent of the town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the ability of the town 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 cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 controls.
- 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 purposes of expressing an opinion on the effectiveness of the town'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 town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditors' report. However, future events or conditions may cause the town 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Stettler, Alberta
April 19, 2022

CHARTERED PROFESSIONAL ACCOUNTANTS

GITZEL & COMPANY

CHARTERED PROFESSIONAL ACCOUNTANTS

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SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL

April 19, 2022

Council
Town of Stettler
Box 280
Stettler, AB
T0C 2L0

Re: Audit of the Financial Statements for the period ending December 31, 2021

Dear Sir or Madam:

The objective of our audit was to express an opinion on the financial statements. Included in our audit was the consideration of internal control relevant to the preparation and fair presentation of the financial statements. This consideration of internal control was for the purpose of designing audit procedures that were appropriate in the circumstances and was not for the purpose of expressing an opinion on the effectiveness of internal control or for identifying all significant control deficiencies that might exist. The responsibility for internal control belongs to management.

During the course of our audit, we identified deficiencies that met the definition of a significant deficiency. A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control, that, in the auditors' professional judgment, is of sufficient importance to merit the attention of those charged with governance. Communicating significant deficiencies assists those charged with governance in fulfilling their oversight responsibilities.

The significant deficiencies identified are outlined below. Please note that this list includes all the significant deficiencies we have identified (including those previously reported to you that you have not yet remedied to date).

Deficiency and Potential Effects

1. There are instances where management is not compliant with the TCA policy that was established in 2010. For example, items under the threshold are sometimes being capitalized when they should be expensed and on occasion expenditures that are not capital in nature are being capitalized
2. The Town does not retain copies of the signed checks as evidence of who the expenditure was paid to and of who authorized the expenditure by signing the checks

Recommendation

In order to keep the TCA listing clean and as simple as possible only those items that fall under the definition of TCA per the Towns' policy should be capitalized and amortized

Either a hard copy of the cancelled checks or a digital copy should be retained as audit evidence to support the transactions that are being recorded in the accounting records as well as to show evidence of who approved the expenditure

This letter has been prepared for management and those charged with governance in fulfilling their oversight responsibilities, and is not intended for any other purpose.

There are certain other areas within the accounting system that have not been examined by us. We will comment on these areas, if necessary.

We appreciate the co-operation and assistance of your staff during this audit. Should you require any further information or explanations, please do not hesitate to call.

Yours very truly,

GITZEL & COMPANY CHARTERED PROFESSIONAL ACCOUNTANTS

Justin Tanner, CPA, CA

GITZEL & COMPANY

CHARTERED PROFESSIONAL ACCOUNTANTS

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AUDIT FINDINGS

April 19, 2022

Council
Town of Stettler
Box 280
Stettler, AB
T0C 2L0

Dear Council:

The purpose of this report is to summarize certain aspects of the audit that we believe would be of interest to Council.

We performed an audit of the financial statements of Town of Stettler for the year ended December 31, 2021. The financial statements are the responsibility of the municipality's management. Our responsibility is to express an opinion on these financial statements based on our audit. Canadian auditing standards require that we communicate the following information with you in relation to our audit.

Our audit included:

- Assessing the risk that the financial statements may contain material misstatements;
- Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- Assessing the accounting principles used, and their application;
- Assessing the significant estimates made by management; and
- Gaining a sufficient understanding of internal controls in order to plan the audit and determine the level of control risk. Where control risk was assessed at below maximum, a combined audit approach was used. Where control risk was assessed at maximum or where it is determined that it would be more cost-efficient, a substantive audit approach was used. It should be noted that we have not expressed an opinion about the operating effectiveness of internal controls.

The engagement team undertook a documented planning process prior to commencement of the audit in order to identify concerns, address independence considerations, assess the engagement team requirements, and plan the nature, timing and extent of audit work required.

Management is responsible for the fair presentation of the financial statements and for the design, and implementation of internal controls to prevent and detect fraud and error.

We would like to communicate the following:

1. We will be submitting a letter to management regarding any significant deficiencies in internal control and other matters that we feel should be brought to their attention.
2. We accumulated uncorrected misstatements that we identified during the engagement and communicated them to management. All uncorrected misstatements for the current period have been corrected with the exception of the items summarized on the attached form "Unadjusted Misstatement Schedule."
3. Misstatements resulting from error that were material and were corrected are included in our adjusting journal entries. Please see attached.

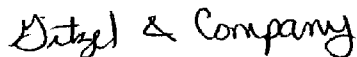
This report is intended solely for the use of Council, management and others within the municipality and should not be used for any other purposes. We accept no responsibility to a third party who uses this communication.

The matters identified above are a by-product of the financial statement audit. The audit would not necessarily identify all matters that may be of interest to communicate to you.

We look forward to discussing with you the matters addressed in this letter.

To ensure there is a clear understanding and record of the matters discussed, we ask that a member of Council sign their acknowledgement in the space provided below. Should any member of Council wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Yours very truly,



GITZEL & COMPANY

Acknowledgement of Council:

I have read and reviewed the above disclosures and understand and agree with the comments therein:

_____ (Date)



Administration
(403) 742-8305

FAX (403) 742-1404

E-mail: townoffice@stettler.net

Parks & Leisure Services
(403) 742-4411

P.O. Box 280

Stettler, Alberta, Canada T0C 2L0

Home Page: www.stettler.net

April 19, 2022

Gitzel & Company
Chartered Professional Accountants
Box 460
STETTLER, AB T0C 2L0

Dear Sir or Madam:

We are providing this letter in connection with your audit of the financial statements of Town of Stettler as of December 31, 2021 and for the period then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of financial activities, and cash resources in accordance with Canadian public sector accounting standards. We acknowledge that we are responsible for the fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for the design and implementation of internal control to prevent and detect fraud and error.

We understand that your examination was planned and conducted in accordance with Canadian auditing standards and accordingly included such tests of the accounting records and such other auditing procedures for the purpose of expressing an opinion on the financial statements. While your work includes an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We hereby confirm that to the best of our knowledge and belief as of the date of this letter, the following representations made to you during your audit.

A. Financial statements and financial records

1. Significant accounting policies and any changes in these policies, have been disclosed.
2. All information relevant to use of the going concern assumption in the financial statements, has been disclosed.

3. We are not aware of any items that have not been properly recorded in the accounting records underlying the financial statements, except as noted in the summary of uncorrected items attached to this letter.
4. We believe the effects of those uncorrected financial statement misstatements aggregated by you during the audit are immaterial, both individually and in the aggregate to the financial statements taken as a whole. Attached to this letter is a summary of such items.
5. All liabilities, contingencies, unusual contractual obligations or substantial commitments which would materially affect the financial statements have been recorded or disclosed in the financial statements.
6. Material non-monetary transactions or transactions for no consideration undertaken by the municipality in the financial reporting period under consideration have been disclosed to you.
7. All known related parties have been disclosed to you as well related party balances and transactions, including guarantees, non-monetary transactions and transactions for no consideration. They have been properly measured, recorded and disclosed in the financial statements.
8. Where appropriate, all transactions between the municipality and its councillors occurring throughout the year have been segregated.
9. None of the councillors were indebted to the municipality at year end, other than in the ordinary course of business, except as disclosed in the accounting records.
10. Information regarding the terms and conditions of interest rate risk, credit risk and foreign exchange risk of financial instruments has been disclosed. There were no derivative or off-balance sheet financial instruments held at period end.
11. Fair value of financial instruments has been disclosed. We believe that the significant assumptions used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements are reasonable and appropriate in the circumstances.
12. Business transacted at council meetings requiring disclosure has been disclosed correctly in the financial statements.
13. We have reviewed, approve and accept full responsibility for the year-end adjusting entries which you prepared or changed, and account codes you determined or changed, which form a part of the municipality's books-of-account.
14. We have read and approve the issue of the financial statements referred to above. They present fairly, in all material respects, the financial position of the municipality as at December 31, 2021, and the results of its operations and its cash flows for the year then ended, in accordance with Canadian public sector accounting standards.
15. We have responded fully to all inquiries made to us and have made available to you all financial records and related data and all minutes of the meetings of council.

B. Ownership

1. The municipality has satisfactory title to (or lease interest in,) all assets and there are no liens or encumbrances on the municipality's assets.
2. All assets which are owned by the municipality are recorded in the accounts.

C. Valuation

1. Our present plans and intentions are appropriately reflected by the carrying value and classification of the municipality's assets and liabilities.
2. Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements. This includes:
 - (a) appropriate provisions for idle, abandoned, destroyed or obsolete assets or where site restoration costs will be necessary.
 - (b) impairments in the value of goodwill or intangible assets.
3. Adequate provisions have been recorded in the accounts for all anticipated losses related to obsolete, slow-moving and defective inventories and all known or anticipated losses from uncollectible accounts receivable.
4. All donations received in the year (including property and equipment) have been appropriately measured and disclosed in the financial statements.
5. The nature of all material measurement uncertainty has been appropriately disclosed in the financial statements, including all estimates where it is possible that the estimate will change in the near term and the effect of the change could be material to the financial statements. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

D. Completeness

1. All goods shipped or services rendered prior to the year-end have been recorded as sales of this year except that no amount has been included in sales and accounts receivable for goods shipped on consignment, on approval, or subject to repurchase agreements.
2. Inventory does not include:
 - (a) items not paid for or for which no liability has been recorded in the accounts at year-end
 - (b) goods on consignment from others
 - (c) goods invoiced to customers.
3. All additions to property and equipment during the year represent actual additions and no expenditures of a capital nature have been charged to expense during the year.
4. All property and equipment sold or dismantled (and all capital lease terminations) during the year have been properly accounted for in the accounts.
5. Capital and other assets with a limited life are being depreciated, amortized, or otherwise written off as a charge to income over their estimated useful lives in a systematic and rational manner.
6. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.

E. Fraud and illegal acts

1. Management has assessed the risk as low, that the financial statements may be materially misstated as a result of fraud.
2. We have no knowledge of fraud or suspected fraud affecting the municipality involving management;

or employees who have significant roles in the system of internal control; or others where the fraud could have a non-trivial effect on the financial statements.

3. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud.
4. Management is not aware of any fraud, possible fraud, suspected fraud, illegal or possibly illegal acts the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.

F. General

1. The minute books of the municipality contain a true record of all councillors' meetings and all the business transacted to date.
2. We have disclosed to you all significant customers and/or suppliers of the municipality who individually represent a significant volume of transactions with our municipality. We are of the opinion that the volume of transactions done by the municipality with any one party is not of sufficient magnitude that discontinuance would have a material effect on the ongoing operations of the municipality.
3. We are aware of the environmental laws and regulations that impact on our municipality and we are in compliance.
4. Any pledge or assignment of municipality assets as security for liabilities has been disclosed to you.
5. All provisions for personal use of the business assets or expenses have been fairly ascertained and recognized.
6. All transactions of the municipality which were not at arm's length have been disclosed to you.
7. We are not aware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
8. We are not aware of any violations or possible violations of laws or regulations, the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.
9. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
10. We have disclosed to you, and the municipality has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
11. The nature and amount of any restrictions on funds received or held by the municipality have been disclosed in the financial statements.
12. We are aware of the positive, negative and financial covenants included in our loan agreements and we are in compliance, except as noted in the financial statements.

G. Events subsequent to the year-end

1. All events that have occurred, or are pending, or in prospect, as at the date of this letter which are of material significance to the municipality's affairs have been recognized or disclosed in the financial statements.

Yours very truly,

TOWN OF STETTLER

Per: _____ Title: _____

Per: _____ Title: _____

MUNICIPAL FINANCIAL INFORMATION RETURN

For the Year Ending December 31, 2021

Municipality Name:

Town of Stettler

CERTIFICATION

The information contained in this Financial Information Return is presented fairly to the best of my knowledge.

Greg Switenky

Print Name

Date

The number of potential errors on Page 13 of this form: 2

FINANCIAL POSITION

Schedule 9A

	Total 1
Assets	0010
Cash and Temporary Investments	0020 12,165,640
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current	0040 186,599
. Arrears	0050 68,378
. Allowance	0060 -12,511
Receivable From Other Governments	0070 1,742,108
Loans Receivable	0080
Trade and Other Receivables	0090 1,383,512
Debt Charges Recoverable.....	0095
Inventories Held for Resale	0130
. Land	0140
. Other	0150
Long Term Investments	0170
. Federal Government	0180
. Provincial Government	0190
. Local Governments	0200
. Other	0210 40
Other Current Assets	0230 11,899
Other Long Term Assets	0240 1,084,291
	0250
Total Financial Assets	0260 16,629,956
	0270
Liabilities	0280
Temporary Loans Payable	0280
Payable To Other Governments	0290 477,647
Accounts Payable & Accrued Liabilities	0300 1,424,058
Deposit Liabilities	0310 27,200
Deferred Revenue	0340 2,947,820
Long Term Debt	0350 4,504,845
Other Current Liabilities	0360
Asset Retirement Obligations.....	0365
Other Long Term Liabilities	0370 105,359
	0380
Total Liabilities	0390 9,486,929
	0395
Net Financial Assets (Net Debt)	0395 7,143,027
	0400
Non Financial Assets	0400 89,622,586
Tangible Capital Assets.....	0410
Inventory for Consumption.....	0420 8,888
Prepaid Expenses	0430 733,882
Other.....	0430
	0440
Total Non-Financial Assets	0440 90,365,356
	0450
Accumulated Surplus	0450 97,508,383

CHANGE IN OPERATING ACCUMULATED SURPLUS

Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Operating Surplus - Beginning of Year	0500	2,529,995	8,547,083	86,950,913	98,027,991
Net Revenue (Expense)	0505	-519,608			-519,608
Funds Designated For Future Use	0511	-2,631,326	2,631,326		
Restricted Funds - Used for Operations	0512	460,358	-460,358		
Restricted Funds - Used for TCA	0513		-963,527	963,527	
Current Year Funds Used for TCA	0514	-2,141,781		2,141,781	
Donated and Contributed TCA	0516				
Disposals of TCA	0517	75,485		-75,485	
Annual Amortization Expense	0518	-5,362,509		5,362,509	
Long Term Debt - Issued	0519				
Long Term Debt - Repaid	0521	-499,514		499,514	
Capital Debt - Used for TCA	0522				
	0523				
Other Adjustments	0524				
Accumulated Operating Surplus - End of Year	0525	2,636,118	9,754,524	85,117,741	97,508,383

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Revenue		Expense	
		1		2
Total General	0700	7,777,171		
Function	0710		1150	
General Government	0720		1160	
Council and Other Legislative	0730		1170	191,963
General Administration	0740	613,917	1180	1,586,621
Other General Government.....	0750		1190	
Protective Services	0760		1200	
Police	0770	479,801	1210	1,169,279
Fire	0780	462,925	1220	932,002
Disaster and Emergency Measures	0790		1230	30,421
Ambulance and First Aid	0800		1240	
Bylaws Enforcement	0810	108,299	1250	200,673
Other Protective Services.....	0820		1260	
Transportation	0830		1270	
Common and Equipment Pool	0840	380,512	1280	386,876
Roads, Streets, Walks, Lighting	0850	720,460	1290	4,528,556
Airport	0860	23,293	1300	51,059
Public Transit	0870		1310	
Storm Sewers and Drainage	0880		1320	124,602
Other Transportation	0890		1330	
Environmental Use and Protection	0900		1340	
Water Supply and Distribution	0910	4,120,553	1350	2,901,465
Wastewater Treatment and Disposal	0920	859,177	1360	785,846
Waste Management	0930	824,392	1370	671,274
Other Environmental Use and Protection	0940		1380	
Public Health and Welfare	0950		1390	
Family and Community Support	0960	157,140	1400	196,435
Day Care	0970		1410	
Cemeteries and Crematoriums	0980	33,529	1420	39,137
Other Public Health and Welfare	0990		1430	
Planning and Development	1000		1440	
Land Use Planning, Zoning and Development	1010	41,089	1450	428,948
Economic/Agricultural Development	1020	133,127	1460	516,099
Subdivision Land and Development	1030	300	1470	51,421
Public Housing Operations	1040		1480	85,967
Land, Housing and Building Rentals	1050	287,319	1490	59,409
Other Planning and Development.....	1060		1500	
Recreation and Culture	1070		1510	
Recreation Boards	1080		1520	
Parks and Recreation	1090	1,009,543	1530	3,162,915
Culture: Libraries, Museums, Halls	1100	18,685	1540	469,872
Convention Centres	1110		1550	
Other Recreation and Culture.....	1120		1560	
Other Utilities	1125		1565	
Gas	1126		1566	
Electric	1127		1567	
Other	1130		1570	
Total Revenue/Expense	1140	18,051,232	1580	18,570,840
Net Revenue/Expense			1590	-519,608

FINANCIAL ACTIVITIES BY TYPE / OBJECT

		Total 1
Revenues	1700	
Taxation and Grants in Place	1710	
Property (net municipal, excluding requisitions).....	1720	5,960,063
Business	1730	6,300
Business Revitalization Zone	1740	
Special	1750	
Well Drilling	1760	
Local Improvement	1770	-621
Sales To Other Governments	1790	8,000
Sales and User Charges	1800	5,729,169
Penalties and Costs on Taxes	1810	92,677
Licenses and Permits	1820	149,283
Fines	1830	40,262
Franchise and Concession Contracts	1840	1,667,707
Returns on Investments (incl. Portfolio Investments)	1850	82,713
Rentals	1860	615,345
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	17,500
Contributed and Donated Assets.....	1885	
Federal Government Unconditional Transfers	1890	
Federal Government Conditional Transfers	1900	1,500
Provincial Government Unconditional Transfers	1910	
Provincial Government Conditional Transfers	1920	2,740,102
Local Government Transfers	1930	768,021
Transfers From Local Boards and Agencies	1940	
Developer Agreements	1960	
Offsite Levies	1962	
Other Revenues	1970	173,217
Total Revenue	1980	18,051,232
Expenses	1990	
Salaries, Wages, and Benefits	2000	5,855,801
Contracted and General Services	2010	2,219,818
Purchases from Other Governments	2020	1,006,080
Materials, Goods, Supplies, and Utilities	2030	2,871,862
Provision For Allowances	2040	37,957
Transfers to Other Governments	2050	301
Transfers to Local Boards and Agencies	2060	855,807
Transfers to Individuals and Organizations	2070	40,509
Bank Charges and Short Term Interest	2080	18,877
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	194,881
Accretion of Asset Retirement Obligations.....	2105	
Amortization of Tangible Capital Assets	2110	5,362,509
Net Loss on Sale of Tangible Capital Assets.....	2125	
Write Down of Tangible Capital Assets.....	2127	75,485
Other Expenditures	2130	30,953
Total Expenses	2140	18,570,840
Net Revenue (Expense)	2150	-519,608

REMEASUREMENT GAINS AND LOSSES

Schedule 9Q

Accumulated remeasurement gains (losses) at beginning of the year	2171	
Gains	2172	
Losses	2174	
Amounts reclassified to Statement of Operations	2176	
Net Remeasurement gains (losses) for the year	2178	
Accumulated remeasurement gains (losses) at end of year	2180	

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

		Revenue		Expenses	
		Sales and User Charges	Provincial Capital Transfers	Annual Amortization Expense	Capital Long Term Debt Interest Expense
		1	2	3	4
General Government	2200				
Council and Other Legislative	2210				
General Administration	2220	604,829		95,234	23,747
Other General Government.....	2230				
Protective Services	2240				
Police	2250	9,759			
Fire	2260	63,640		151,156	
Disaster and Emergency Measures	2270				
Ambulance and First Aid	2280				
Bylaws Enforcement	2290				
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool	2320		363,012	253,063	
Roads, Streets, Walks, Lighting	2330	8,602	707,509	2,904,440	28,194
Airport	2340			30,465	
Public Transit	2350				
Storm Sewers and Drainage	2360			65,967	
Other Transportation	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution	2390	3,015,034	1,071,094	673,818	73,717
Wastewater Treatment and Disposal	2400	859,177		327,375	46,218
Waste Management	2410	824,392		989	
Other Environmental Use and Protection	2420				
Public Health and Welfare	2430				
Family and Community Support	2440				
Day Care	2450				
Cemeteries and Crematoriums	2460	33,088		4,619	
Other Public Health and Welfare	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development	2490			1,746	
Economic/Agricultural Development	2500	114,661			
Subdivision Land and Development	2510			2,587	
Public Housing Operations	2520			85,967	
Land, Housing and Building Rentals	2530			38,383	
Other Planning and Development.....	2540				
Recreation and Culture	2550				
Recreation Boards	2560	913			
Parks and Recreation	2570	186,614		670,949	23,005
Culture: Libraries, Museums, Halls	2580	8,454		55,751	
Convention Centres	2590				
Other Recreation and Culture.....	2600				
Other Utilities	2605				
Gas	2606				
Electric	2607				
Other	2610				
Total	2620	5,729,163.00	2,141,615.00	5,362,509.00	194,881.00

TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

Schedule 9F

		Tangible Capital Assets		Capital Long Term Debt	
		Purchased	Donated or Contributed	Principal Additions	Principal Reductions
		1	2	3	4
General Government	2700				
Council and Other Legislative	2710				
General Administration	2720	551			50,118
Other General Government.....	2730				
Protective Services	2740				
Police	2750				
Fire	2760	99,532			
Disaster and Emergency Measures	2770				
Ambulance and First Aid	2780				
Bylaws Enforcement	2790				
Other Protective Services.....	2800				
Transportation	2810				
Common and Equipment Pool	2820	365,912			
Roads, Streets, Walks, Lighting	2830	1,089,436			94,280
Airport	2840	13,270			
Public Transit	2850				
Storm Sewers and Drainage	2860				
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890	1,163,137			161,638
Wastewater Treatment and Disposal	2900	22,210			114,684
Waste Management	2910				
Other Environmental Use and Protection	2920				
Public Health and Welfare	2930				
Family and Community Support	2940				
Day Care	2950				
Cemeteries and Crematoriums	2960	27,008			
Other Public Health and Welfare	2970				
Planning and Development	2980				
Land Use Planning, Zoning and Development	2990	35,069			
Economic/Agricultural Development	3000				
Subdivision Land and Development	3010				
Public Housing Operations	3020				
Land, Housing and Building Rentals	3030				
Other Planning and Development.....	3040				
Recreation and Culture	3050				
Recreation Boards	3060				
Parks and Recreation	3070	289,185			78,794
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture.....	3100				
Other Utilities	3105				
Gas	3106				
Electric	3107				
Other	3110				
Total	3120	3,105,310.00			499,514.00

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

		Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
Tangible Capital Assets - Cost					
Engineered Structures	3200				
Roadway Systems.....	3201	74,088,905	1,074,284	1,506,249	73,656,940
Light Rail Transit Systems.....	3202				
Water Systems.....	3203	14,487,117	1,134,760	14,527	15,607,350
Wastewater Systems.....	3204	17,443,011	10,496		17,453,507
Storm Systems.....	3205	4,729,560			4,729,560
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures	3210	110,748,593	2,219,540	1,520,776	111,447,357
Construction In Progress.....	3219				
Buildings	3220	57,602,228	65,332		57,667,560
Machinery and Equipment	3230	7,391,720	559,044	128,911	7,821,853
Land	3240	1,525,999			1,525,999
Land Improvements.....	3245	6,323,028	261,394		6,584,422
Vehicles	3250	4,372,077			4,372,077
Total Capital Property Cost	3260	187,963,645.00	3,105,310.00	1,649,687.00	189,419,268.00
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	57,602,296	2,794,715	1,430,937	58,966,074
Light Rail Transit Systems	3272				
Water Systems	3273	5,567,676	170,301	14,354	5,723,623
Wastewater Systems	3274	5,500,362	306,346		5,806,708
Storm Systems	3275	1,359,422	65,968		1,425,390
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Engineered Structures	3280	70,029,756	3,337,330	1,445,291	71,921,795
Buildings	3290	17,345,650	1,165,301		18,510,951
Machinery and Equipment	3300	3,355,889	431,335	128,911	3,658,313
Land	3310				
Land Improvements.....	3315	2,700,828	265,642		2,966,470
Vehicles	3320	2,576,250	162,903		2,739,153
Total Accumulated Amortization	3330	96,008,373.00	5,362,511.00	1,574,202.00	99,796,682.00
Net Book Value of Capital Property	3340	91,955,272			89,622,586
Capital Long Term Debt (Net)	3350	5,004,359			4,504,845
Equity in Tangible Capital Assets	3400	86,950,913.00			85,117,741.00

LONG TERM DEBT SUPPORT

Schedule 9H

	Operating Purposes 1	Capital Purposes 2	Total 3
Long Term Debt Support	3405		
Supported by General Tax Levies	3410	1,008,491	1,008,491
Supported by Special Levies	3420	1,253,340	1,253,340
Supported by Utility Rates	3430	2,243,014	2,243,014
Other	3440		
Total Long Term Debt Principal Balance	3450	4,504,845.00	4,504,845.00

LONG TERM DEBT SOURCES

Schedule 9I

	Operating Purposes 1	Capital Purposes 2	Total 3
Alberta Capital Finance Authority.....	3500	4,504,845	4,504,845
Canada Mortgage and Housing Corporation	3520		
Mortgage Borrowing	3600		
Other	3610		
Total Long Term Debt Principal Balance	3620	4,504,845.00	4,504,845.00

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

	Operating Purposes 1	Capital Purposes 2	Total 3
Principal Repayments by Year	3700		
Current + 1	3710	488,528	488,528
Current + 2	3720	502,626	502,626
Current + 3	3730	482,989	482,989
Current + 4	3740	461,768	461,768
Current + 5	3750	481,157	481,157
Thereafter	3760	2,087,777	2,087,777
Total Principal	3770	4,504,845.00	4,504,845.00
Interest by Year	3780		
Current + 1	3790	177,683	177,683
Current + 2	3800	156,230	156,230
Current + 3	3810	134,233	134,233
Current + 4	3820	114,161	114,161
Current + 5	3830	94,772	94,772
Thereafter	3840	246,240	246,240
Total Interest	3850	923,319.00	923,319.00

PROPERTY TAXES AND GRANTS IN PLACE

Schedule 9K

		Property Taxes 1	Grants - in Place 2	Total 3
Municipal Property Taxes	3900			
Residential Land and Improvements				
Total	3910	3,732,134	21,514	3,753,648
Non-Residential	3920			
Land and Improvements (Excluding M & E).....	3935	2,089,802	6,920	2,096,722
Machinery and Equipment	3950			
Linear Property	3960	108,530		108,530
Small Business Tax	3965			
Farm Land	3980	1,163		1,163
Adjustments to Property Taxes	3990			
Total Municipal Property Taxes and Grants In Place	4000	5,931,629	28,434	5,960,063
Provincial and Seniors Foundation Requisitions			4010	
Education				
Residential/Farm Land			4031	1,406,042
Non-Residential			4035	909,559
Seniors Lodges			4090	368,112
Designated Industrial Property			4099	
Other			4100	
Adjustments to Requisition Transfers			4110	
Total Requisition Transfers			4120	2,683,713

GRANTS IN PLACE OF TAXES

Schedule 9L

		Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200	6,920			6,920
Provincial Government	4210	21,514			21,514
Local Government	4220				
Other	4230				
Total	4240	28,434			28,434

DEBT LIMIT

Schedule 9AA

Debt Limit	5700	23,841,722
Total Debt	5710	4,504,845
Debt Service Limit	5720	3,973,620
Total Debt Service Costs	5730	666,211

Enter prior year Line 3450 Column 2 balance here:

5,004,359

GRANT AND DEFERRED GRANT REVENUE SCHEDULE

Schedule 9P

Cash and Temporary Investments

8820 12,165,640

Restricted Cash by Grant

Municipal Sustainability Initiative Capital	8825	1,446,745
Municipal Sustainability Initiative Operating	8826	
Federal Gas Tax Fund	8827	871,830
Alberta Community Partnership- Intermunicipal Collaboration	8828	
Alberta Community Partnership- Municipal Restructuring	8829	
Alberta Community Partnership- Mediation and Cooperative Processes	8830	
Alberta Community Partnership- Municipal Internship	8831	
Alberta Community Partnership- Local Land Use Planning	8832	200,000
Alberta Community Partnership- Strategic Initiative	8833	80,000
Alberta Community Partnership- Regional Collaboration Program	8834	
Other Grants	8835	

Total Restricted Cash

8865 2,598,575

Unrestricted Cash

8870 9,567,065

Accounts Receivable - Grants

8872

Deferred Revenue

8875 2,947,820

Deferred Revenue by Grant

Municipal Sustainability Initiative Capital	8880	1,446,745
Municipal Sustainability Initiative Operating	8881	
Federal Gas Tax Fund	8882	871,830
Alberta Community Partnership- Intermunicipal Collaboration	8883	
Alberta Community Partnership- Municipal Restructuring	8884	
Alberta Community Partnership- Mediation and Cooperative Processes	8885	
Alberta Community Partnership- Municipal Internship	8886	
Alberta Community Partnership- Local Land Use Planning	8887	200,000
Alberta Community Partnership- Strategic Initiative	8888	80,000
Alberta Community Partnership- Regional Collaboration Program	8889	
Other Grants	8890	

Total Deferred Revenue by Grant

8898 2,598,575

Other Deferred Revenue

8899 349,245

EDIT LIST - PLEASE REVIEW AND CORRECT ANY ERRORS NOTED BELOW

Please ensure the Machinery and Equipment taxes has been recorded under Line 3950
Please ensure the Small Business tax has been recorded under Line 3965

TOWN OF STETTLER
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	\$ 12,165,639	\$ 10,840,417
Taxes and Grants-in-lieu Receivables (Note 3)	242,466	285,810
Local Improvement Taxes Receivable	1,084,292	1,210,611
Trade and Other Receivables	1,383,512	1,939,990
Receivable from Governments	1,742,108	780,703
Long-term Investments (Note 4)	40	40
Other Assets	<u>11,899</u>	<u>4,529</u>
TOTAL FINANCIAL ASSETS	<u>\$ 16,629,956</u>	<u>\$ 15,062,100</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	\$ 1,901,705	\$ 2,488,488
Deposit Liabilities	27,200	22,500
Deferred Revenue (Note 5)	2,947,820	2,072,868
Other Current Liabilities	-	-
Other Long-term Liabilities (Note 19)	105,359	105,359
Long-term Debt (Note 7)	<u>4,504,845</u>	<u>5,004,359</u>
TOTAL LIABILITIES	<u>\$ 9,486,929</u>	<u>\$ 9,693,574</u>
NET FINANCIAL ASSETS (DEBT)	<u>\$ 7,143,027</u>	<u>\$ 5,368,526</u>
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Note 9)	89,622,586	91,955,272
Land Held for Resale	733,882	688,882
Prepaid Expenses	<u>8,888</u>	<u>15,311</u>
TOTAL NON-FINANCIAL ASSETS	<u>\$ 90,365,356</u>	<u>\$ 92,659,465</u>
ACCUMULATED SURPLUS (Note 11)	<u>\$ 97,508,383</u>	<u>\$ 98,027,991</u>
CONTINGENCIES (NOTE 15)		

Mayor

Date

TOWN OF STETTLER
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>2021</u> <u>Budget</u> <u>(Unaudited)</u>	<u>2021</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
REVENUES			
Net Taxes (Schedule 3)	\$ 5,999,175	\$ 5,966,363	\$ 5,847,977
Sales and User Fees	5,389,068	5,736,542	5,409,809
Government Transfers (Schedule 4)	1,440,203	1,368,008	2,066,681
Investment Income	141,600	82,713	96,858
Penalties and Costs on Taxes	87,950	92,677	83,079
Licenses and Permits	153,900	149,283	148,560
Fines	62,700	40,262	31,740
Franchise and Concession Contracts	1,729,950	1,667,707	1,674,186
Rentals	763,447	615,345	542,098
Other	404,529	190,717	105,859
Total Revenue	<u>\$ 16,172,522</u>	<u>\$ 15,909,617</u>	<u>\$ 16,006,847</u>
EXPENDITURES (Schedule 5)			
Legislative	219,630	191,963	169,775
Administration	1,236,812	1,491,387	1,924,410
Protective Services	2,429,406	2,181,219	2,191,473
Transportation	2,396,917	1,933,591	2,099,890
Water Supply and Distribution	2,490,385	2,131,214	2,697,264
Wastewater Treatment and Disposal	553,185	458,471	1,026,502
Waste Management	712,417	670,285	674,619
Public Health and Welfare	262,225	230,953	246,227
Subdivision Land Development	1,127,475	1,013,161	880,770
Recreation, Culture and Parks	3,396,536	2,906,087	3,020,222
Amortization (Note 18)	-	5,362,509	5,506,234
Total Expenditures	<u>\$ 14,824,988</u>	<u>\$ 18,570,840</u>	<u>\$ 20,437,386</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSE			
EXPENSES - BEFORE OTHER	\$ 1,347,534	\$ (2,661,223)	\$ (4,430,539)
OTHER			
Government Transfers for Capital (Schedule 4)	<u>3,001,241</u>	<u>2,141,615</u>	<u>1,838,484</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	4,348,775	(519,608)	(2,592,055)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>98,027,991</u>	<u>98,027,991</u>	<u>100,620,046</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$ 102,376,766</u>	<u>\$ 97,508,383</u>	<u>\$ 98,027,991</u>

TOWN OF STETTLER
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>2021</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	\$ (519,608)	\$ (2,592,055)
Acquisition of Tangible Capital Assets	(3,105,310)	(2,336,576)
Proceeds on Disposal of Tangible Capital Assets	17,500	44,997
Amortization of Tangible Capital Assets	5,362,509	5,506,234
(Gain) Loss on Sale of Tangible Capital Assets	<u>57,988</u>	<u>192,886</u>
	\$ 2,332,687	\$ 3,407,541
Acquisition of Prepaid Assets	(8,888)	(15,310)
Use of Prepaid Assets	15,310	15,459
Acquisition of Land held for Resale	<u>(45,000)</u>	<u>(295,000)</u>
	\$ (38,578)	\$ (294,851)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	\$ 1,774,501	\$ 520,635
NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR	<u>\$ 5,368,526</u>	<u>\$ 4,847,891</u>
NET FINANCIAL ASSETS (DEBT), END OF YEAR	<u>\$ 7,143,027</u>	<u>\$ 5,368,526</u>

**TOWN OF STETTLER
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>2021</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess (Shortfall) of Revenues Over Expenditures	\$ (519,608)	\$ (2,592,055)
Non-cash items included in excess (shortfall) of revenues over expenditures:		
Amortization of Tangible Capital Assets (Note 18)	5,362,509	5,506,234
(Gain) Loss on Disposal of Tangible Capital Assets	57,986	192,886
Non-cash Charges to Operations (net change):		
Taxes and Grants-in-lieu Receivables	43,344	(22,660)
Local Improvement Taxes Receivables	126,320	126,435
Government Trade and Other Receivables	(404,927)	(374,834)
Other Financial Assets	4,529	(4,529)
Prepaid Expenses	6,423	148
Accounts Payable and Accrued Liabilities	(586,783)	615,196
Land Held for Resale	(45,000)	(295,000)
Deferred Revenue	863,053	78,216
Long Term Liability	-	-
Deposit Liabilities	4,700	226
Net Cash Provided by (used in) Operating Activities	<u>4,912,546</u>	<u>3,230,263</u>
CAPITAL		
Acquisition of Tangible Capital Assets	(3,105,310)	(2,336,576)
Sale of Tangible Capital Assets	17,500	44,997
Cash Applied to Capital Transactions	<u>(3,087,810)</u>	<u>(2,291,579)</u>
INVESTING		
Decrease (increase) in Restricted Cash or Cash Equivalents	<u>(825,238)</u>	<u>(157,362)</u>
Cash Provided by (Applied to) Investing Transactions	<u>(825,238)</u>	<u>(157,362)</u>
FINANCING		
Other Long-Term Debt	-	-
Long-Term Debt Issued	-	-
Long-Term Debt Repaid	(499,514)	(478,162)
Cash Provided by (Applied to) Financing Transactions	<u>(499,514)</u>	<u>(478,162)</u>
CHANGE IN CASH AND EQUIVALENTS DURING THE YEAR	\$ 499,984	\$ 303,160
CASH AND EQUIVALENTS - BEGINNING OF YEAR	<u>8,883,869</u>	<u>8,580,709</u>
CASH AND EQUIVALENTS - END OF YEAR	<u>\$ 9,383,853</u>	<u>\$ 8,883,869</u>
Cash and Cash Equivalents is Made up of:		
Cash and Temporary Investments (Note 2)	\$ 12,165,639	\$ 10,840,417
Less: Restricted Portion of Cash and Temporary Investments (Note 2)	<u>(2,781,786)</u>	<u>(1,956,548)</u>
	<u>\$ 9,383,853</u>	<u>\$ 8,883,869</u>

TOWN OF STETTLER
SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2021 Actual	2020 Actual
BALANCE, BEGINNING OF YEAR	2,529,995	8,547,083	86,950,913	98,027,991	100,620,046
Excess (deficiency) of Revenues over Expense	(519,608)	-	-	(519,608)	(2,592,055)
Unrestricted Funds Designated for Future Use	(2,631,326)	2,631,326	-	-	-
Restricted Funds Used for Operations	460,358	(460,358)	-	-	-
Restricted Funds Used for TCA	-	(963,527)	963,527	-	-
Current Year Funds Used for TCA	(2,141,781)	-	2,141,781	-	-
Donated and Contributed TCA	-	-	-	-	-
Disposal of TCA	75,485	-	(75,485)	-	-
Annual Amortization Expense	5,362,509	-	(5,362,509)	-	-
Long Term Debt Repaid	(499,514)	-	499,514	-	-
Long Term Debt Used for TCA	-	-	-	-	-
Long Term Debt Issued	-	-	-	-	-
Change in Accumulated Surplus	106,123	1,207,441	(1,833,172)	(519,608)	(2,592,055)
BALANCE, END OF YEAR	2,636,118	9,754,524	85,117,741	97,508,383	98,027,991

TOWN OF STETTLER

**SCHEDULE 2 - TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2021 Actual	2020 Actual
COST:								
BALANCE, BEGINNING OF YEAR	1,525,999	6,323,029	57,602,228	110,748,593	7,391,719	4,372,077	187,963,645	187,227,976
Acquisition of Tangible Capital Assets		261,393	65,332	2,219,540	559,045	-	3,105,310	2,336,577
Construction-in-Progress				(1,520,776)	(128,911)	-	(1,649,687)	(1,600,907)
Disposal of Tangible Capital Assets								
Write Down of Tangible Capital Assets								
BALANCE, END OF YEAR	1,525,999	6,584,422	57,667,560	111,447,357	7,821,853	4,372,077	189,419,268	187,963,646
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	2,700,828	17,345,650	70,029,756	3,355,889	2,576,250	96,008,373	91,865,162
Annual Amortization		265,642	1,165,301	3,337,330	431,335	162,903	5,362,511	5,506,234
Accumulated Amortization on Disposals				(1,445,291)	(128,911)	-	(1,574,202)	(1,363,023)
BALANCE, END OF YEAR	-	2,966,470	18,510,951	71,921,795	3,658,313	2,739,153	99,796,682	96,008,373
2021 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	1,525,999	3,617,952	39,156,609	39,525,562	4,163,540	1,632,924	89,622,586	91,955,273
2020 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	1,525,999	3,622,201	40,256,578	40,718,837	4,035,830	1,795,827	91,955,272	

TOWN OF STETTLER
SCHEDULE 3 - PROPERTY AND OTHER TAXES
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>2021</u> <u>Budget</u> <u>(Unaudited)</u>	<u>2021</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
TAXATION			
Real Property Taxes	\$ 8,480,377	\$ 8,447,021	\$ 8,315,187
Linear Property Taxes	158,522	158,522	157,597
Government Grants-in-lieu of Property Taxes	38,505	38,233	45,497
Special Assessments and Local Improvement Taxes	-	-	-
Business Taxes	6,400	6,300	6,450
Subtotal	<u>\$ 8,683,804</u>	<u>\$ 8,650,076</u>	<u>\$ 8,524,731</u>
REQUISITIONS			
Alberta School Foundation Fund - Basic	2,315,601	2,315,601	2,326,436
Seniors Foundation	368,112	368,112	350,318
Designated Industrial Property	916	-	-
Subtotal	<u>\$ 2,684,629</u>	<u>\$ 2,683,713</u>	<u>\$ 2,676,754</u>
NET MUNICIPAL TAXES	<u>\$ 5,999,175</u>	<u>\$ 5,966,363</u>	<u>\$ 5,847,977</u>

TOWN OF STETTLER
SCHEDULE 4 - GOVERNMENT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>2021</u> <u>Budget</u> <u>(Unaudited)</u>	<u>2021</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
TRANSFERS FOR OPERATING			
Federal Government	\$ 1,500	\$ 1,500	\$ 55,629
Provincial Government	559,539	768,021	1,208,017
Other Local Government	879,164	598,487	803,035
Subtotal	<u>\$ 1,440,203</u>	<u>\$ 1,368,008</u>	<u>\$ 2,066,681</u>
TRANSFERS FOR CAPITAL:			
Provincial Government	\$ 3,001,241	\$ 2,141,615	\$ 1,838,484
Other Local Government	-	-	-
Subtotal	<u>\$ 3,001,241</u>	<u>\$ 2,141,615</u>	<u>\$ 1,838,484</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 4,441,444</u>	<u>\$ 3,509,623</u>	<u>\$ 3,905,165</u>

TOWN OF STETTLER
SCHEDULE 5 - CONSOLIDATED EXPENDITURES BY OBJECT
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>2021</u> <u>Budget</u> <u>(Unaudited)</u>	<u>2021</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>
CONSOLIDATED EXPENSES BY OBJECT			
Salaries, Wages and Benefits	\$ 6,409,340	\$ 5,855,801	\$ 6,087,658
Contracted and General Services	2,755,820	2,219,818	2,611,949
Materials, Goods, Supplies and Utilities	3,385,876	2,871,862	3,617,692
Provision for Allowances	26,800	37,957	165,189
Purchases and Transfers from Other Governments	1,080,981	1,006,381	1,079,255
Transfers to Local Boards and Agencies	855,807	855,807	875,941
Transfers to Individuals and Organizations	50,164	40,509	41,025
Bank Charges and Short-term Interest	14,300	18,877	16,826
Interest on Long-term Debt	194,890	194,881	213,434
Other Expenditures	51,010	30,953	29,297
Loss on Sale of Tangible Capital Assets	-	75,485	192,886
Amortization of Tangible Capital Assets	-	5,362,509	5,506,234
TOTAL EXPENSES	<u>\$14,824,988</u>	<u>\$18,570,840</u>	<u>\$20,437,386</u>

TOWN OF STETTLER
SCHEDULE 6 - SEGMENTED DISCLOSURE
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Government	Protective Services	Transporation	Environmental Use & Protection	Public Health & Welfare	Planning & Development	Recreation & Culture	2021 Actual
REVENUE:								
Net Municipal Taxes	5,966,363							5,966,363
Sales to Other Governments	8,000							8,000
Sales and User Charges	604,209	73,399	8,602	4,698,602	33,088	114,660	195,982	5,728,542
Penalties and Costs on Taxes	66,473			26,204			-	92,677
Licenses and Permits		107,029				42,254		149,283
Fines		40,262						40,262
Franchise and Concession Contracts	1,667,707							1,667,707
Returns on Investments	70,302	1,511	1,820	8,221	441	418	-	82,713
Rentals			18,793			293,959	302,593	615,345
Federal Government Transfers							1,500	1,500
Provincial Government Transfers		400,064	1,073,671	1,071,094	157,140	10,120	28,013	2,740,102
Local Government Transfers	-	329,228	4,500		-	-	434,293	768,021
Other Revenues	7,370	100,000	17,500		-	-	65,847	190,717
Total Revenue	8,390,424	1,051,493	1,124,886	5,804,121	190,669	461,411	1,028,228	18,051,232
EXPENSES:								
Salaries , Wages and Benefits	929,237	630,339	811,007	1,278,095	28,801	557,344	1,620,978	5,855,801
Contracted and General Services	465,446	400,978	247,607	618,181	581	174,318	312,704	2,219,815
Purchases from Other Governments		1,006,080						1,006,080
Materials, Goods, Supplies and Utilities	230,392	182,264	705,525	870,093	5,135	208,512	669,941	2,871,862
Provision for Allowance	14,966	5,480		17,511	-		-	37,957
Transfer to Other Governments						301	-	301
Transfer to Local Boards and Agencies				386,880	196,435		272,492	855,807
Transfer to Individuals and Organizations	15,159			350	25,000	-		40,509
Bank Charges	7,656			490		3,762	6,969	18,877
Interest on Capital Long Term Debt	23,747		28,194	119,935			23,005	194,881
Net Loss on Sale of TCA		-	75,312	173				75,485
Other Expenditures	4	-	-	30,952				30,956
Total Expense	1,686,607	2,225,141	1,867,645	3,322,660	255,952	944,237	2,906,089	13,208,331
NET REVENUE, BEFORE AMORTIZATION	6,703,817	(1,173,648)	(742,759)	2,481,461	(65,283)	(482,826)	(1,877,861)	4,842,901
Amortization	95,234	151,156	3,253,935	1,002,182	4,619	128,683	726,700	5,362,509
NET REVENUE	6,608,583	(1,324,804)	(3,996,694)	1,479,279	(69,902)	(611,509)	(2,604,561)	(519,608)

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Town of Stettler are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Town are as follows:

(a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of all of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Town Council for the administration of their financial affairs and resources. Included with the municipality are the following:

Town of Stettler Fire Department
Stettler Regional Board of Trade and Community Development

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

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

(b) Basis of Accounting

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

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

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

(c) Use of Estimates

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

(d) Investments

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

(e) Requisition Over-levy and Under-levy

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

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

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

(f) Land Held For Resale

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

(g) Government Transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

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

(h) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provided the consolidated Change in Net Financial Assets (Debt) for the year.

i) Tangible Capital Assets

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

	YEARS
Land Improvements	15 - 45
Buildings	25 - 50
Engineered Structures	
Roadway System	5 - 60
Water System	45 - 75
Wastewater System	45 - 75
Storm System	45 - 75
Machinery and Equipment	5 - 40
Vehicles	7 - 25

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

ii) Contributions of Tangible Capital Assets

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

iii) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

(i) Cash & Cash Equivalents

Cash and cash equivalents consist of cash on hand, accounts with banks and short-term, highly liquid investments with maturity dates not in excess of 1 year at the date of purchase.

(j) Pensions

Pension cost included in these statements comprise the cost of employer contributions for current service of employees during the year. The municipality participates in the multi-employer Local Authorities Pension Plan.

2. CASH AND TEMPORARY INVESTMENTS

	<u>2021</u>	<u>2020</u>
Cash	\$ 12,165,639	\$ 10,840,417
Temporary Investments	<u>-</u>	<u>-</u>
Total	<u>\$ 12,165,639</u>	<u>\$ 10,840,417</u>

Interest is earned on the General Account at Prime Rate less 1.65%. Included in Cash and Temporary Investments is a restricted amount of \$2,781,786 (2020 - \$1,956,548) received from various Provincial Programs and related to deferred grant funding (Note 5).

Included in cash is a restricted balance of \$55,144 (2019 - \$51,644) related to trust funds held at year end (Note 12).

3. TAXES AND GRANTS IN LIEU RECEIVABLES

	<u>2021</u>	<u>2020</u>
Current and Grants-in-lieu	\$ 186,599	\$ 227,513
Arrears Taxes	68,378	70,808
Less: Allowance for Doubtful Accounts	<u>(12,511)</u>	<u>(12,511)</u>
Total	<u>\$ 242,466</u>	<u>\$ 285,810</u>

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

4. LONG-TERM INVESTMENTS

	<u>2021</u>	<u>2020</u>
AMFC Shares, at Cost	\$ <u>40</u>	\$ <u>40</u>
Total	\$ <u>40</u>	\$ <u>40</u>

5. DEFERRED REVENUE

	<u>2021</u>	<u>2020</u>
Municipal Sustainability Initiative	\$ 1,309,036	\$ 765,017
New Deal Communities	871,830	552,114
Police Assistance	87,520	87,520
Basic Municipal Transportation	137,709	135,889
Municipal Stimulus Program	-	100,000
Alberta Community Partnership Grant	200,000	200,000
Other	175,691	116,008
Other - P&L	14,949	20,368
Other - BOT	151,085	95,952
Total	\$ <u>2,947,820</u>	\$ <u>2,072,868</u>

Conditional grants are deferred until the prescribed expenditures are made.

6. RESTRICTED FUNDS

Reserves for operating and capital activities changed as follows:

<u>Operating Reserves</u>	<u>2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>2021</u>
RCMP (Records Check)	70,938	8,185	16,859	62,264
Rescue Van	180,857	43,563	10,791	213,629
Land Farmed Site	7,650			7,650
Walking Pathway	35,817	-	-	35,817
Landfill Site Maintenance	3,000			3,000
Perpetual Care	55,144	11,150	-	66,294
West Stettler Planning	3,747			3,747
BOT Community Event	47,610	-		47,610
Building Maintenance	37,400	2,200		39,600
SRC Building Maintenance	9,211			9,211
Culture	128,203	15,000	16,450	126,753
Office Automation	2,825		-	2,825
RCMP Contract	325,230	74,401		399,631
Street Light Replacement	97,900			97,900
Mun 2000 Beautification	13,139			13,139
Coat Exterior Reservoir	40,000			40,000
Sewer Offsite	286,919			286,919
SE Industrial Planning	50,000			50,000
Land Development	1,071,555			1,071,555
Health Unit	12,500			12,500
Playground Program	3,000			3,000
Tree Maintenance	5,950			5,950

TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021

Senior HUB	4,590	6,000	470	10,120
Gravel	35,300			35,300
Cold Lake Survey	13,250			13,250
Physician Recruit	5,491	-		5,491
SRC Projection System	2,712			2,712
Community Orchard	10,142	1,374	595	10,921
ARB	6,000			6,000
WTS Operations	129			129
Planning	50,224	27,344	54,631	22,937
Memorial Park	4,864			4,864
Provincial Grant	607,693		408,974	198,719
Slurrey Seal	3,942			3,942
Trade Show	95,007			95,007
In Memorium	23,361			23,361
Succession Planning	-	300,000		300,000
Water Well Building	50,000			50,000
Marketing Plan	20,000		20,000	-
Vacation Accrual	-	163,058		163,058
WTP Waste Pond	140,000	70,000		210,000
BOT Events	3,478			3,478
Economic Development	-	10,000		10,000
WTP Valve/Small Capital	50,000	50,000	53,625	46,375
General Reserve	2,147,258	1,062,171	767,621	2,441,808
Available for Capital	215,346	318,422	178,350	355,418
Utilities - Other	499,292	415,384	344,477	570,199
Utilities - Water	434,448	71,920	125,672	380,696
Total Operating Reserves	\$ 6,911,122	\$ 2,650,172	\$ 1,998,515	\$ 7,562,779

<u>Capital Reserves</u>	<u>2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>2021</u>
Admin Equipment/Computer	-	26,900	-	26,900
Disaster Services	-			-
Chainlink Fence	9,646			9,646
Compost Bins/Pads	2,880			2,880
Cemetery	2,497			2,497
GIS System	6,703			6,703
Fire Equipment	670,599	100,000		770,599
Common Services Equipment	73,189		21,016	52,173
Drainage	54,582			54,582
Sewer	13,900			13,900
Street Improvement	10,200			10,200
Airport Capital	14,528			14,528
Campground Expansion	20,986			20,986
WTP	22,545	228,000	45,000	205,545
Senior Centre	19,250			19,250
ML Sports Park	16,419			16,419
Cemetery Road	148,343			148,343
Water Dispensing System	3,220			3,220
Recreation Agreement	533,800	266,900		800,700
Fishing Pier	8,780			8,780
East Industrial Loop	3,894			3,894
Total Capital Reserves	\$ 1,635,961	\$ 621,800	\$ 66,016	\$ 2,191,745
TOTAL RESTRICTED FUNDS	\$ 8,547,083	\$ 3,271,972	\$ 2,064,531	\$ 9,754,524

TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021

7. LONG-TERM DEBT

	<u>2021</u>	<u>2020</u>
Tax Supported Debentures	\$ 1,008,491	\$ 1,176,283
Self Supported Debentures	<u>3,496,354</u>	<u>3,828,076</u>
Total	<u>\$ 4,504,845</u>	<u>\$ 5,004,359</u>

Principal and interest repayments are due as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 488,528	\$ 177,683	\$ 666,211
2023	502,626	156,230	658,856
2024	482,989	134,233	617,222
2025	461,768	114,161	575,929
2026	481,157	94,772	575,929
Thereafter	<u>2,087,777</u>	<u>246,240</u>	<u>2,334,017</u>
Total	<u>\$ 4,504,845</u>	<u>\$ 923,319</u>	<u>\$ 5,428,164</u>

Debenture debt is repayable to Alberta Capital Finance Authority and bears interest at rates ranging from 2.306% to 6.000% per annum, and mature in periods 2022 through 2036. The average annual interest rate is 4.49% for 2021 (4.49% for 2020).

Debenture debt is issued on the credit and security of the Town at large.

Future interest repayment annual amounts have been calculated using the accrual method. The Town's total cash payments for interest in 2021 were \$200,004 (2020 - \$213,434)

8. DEBT LIMITS

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

	<u>2021</u>	<u>2020</u>
Total Debt Limit	\$ 23,841,722	\$ 24,077,771
Total Debt	<u>4,504,845</u>	<u>5,004,359</u>
Amount of Debt Limit Unused	<u>\$ 19,336,877</u>	<u>\$ 19,073,412</u>
Service on Debt Limit	\$ 3,973,620	\$ 4,012,962
Service on Debt	<u>666,211</u>	<u>699,518</u>
Amount of Debt Servicing Limit Unused	<u>\$ 3,307,409</u>	<u>\$ 3,313,444</u>

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

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

9. TANGIBLE CAPITAL ASSETS

Net Book Value	<u>2021</u>	<u>2020</u>
Land	\$ 1,525,999	\$ 1,525,999
Land Improvements	3,617,951	3,622,201
Buildings	39,156,607	40,256,578
Engineered Structures		
Distribution Systems - Roads	14,689,647	16,486,607
Distribution Systems - Water	9,884,949	8,919,441
Distribution Systems - Wastewater	11,646,799	11,942,650
Distribution Systems - Storm	3,304,171	3,370,139
Machinery & Equipment & Furnishings	4,182,000	4,035,830
Vehicles	<u>1,614,463</u>	<u>1,795,827</u>
Total	<u>\$ 89,622,586</u>	<u>\$ 91,955,272</u>

10. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2021</u>	<u>2020</u>
Tangible Capital Assets (Schedule 2)	\$ 189,419,268	\$ 187,963,645
Accumulated Amortization (Schedule 2)	(99,796,682)	(96,008,373)
Long Term Debt (Note 7)	<u>(4,504,845)</u>	<u>(5,004,359)</u>
Total	<u>\$ 85,117,741</u>	<u>\$ 86,950,913</u>

11. ACCUMULATED SURPLUS

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	<u>2021</u>	<u>2020</u>
Unrestricted Surplus (deficit)	\$ 2,636,118	\$ 2,529,995
Restricted Funds (Note 6)	9,754,524	8,547,083
Equity in Tangible Capital Assets (Note 10)	<u>85,117,741</u>	<u>86,950,913</u>
Total	<u>\$ 97,508,383</u>	<u>\$ 98,027,991</u>

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

12. TRUST FUNDS

The Town of Stettler administers the following trust:

	<u>2021</u>	<u>2020</u>
Cemetery Perpetual Care		
Balance, Beginning of Year	\$ 55,144	\$ 51,644
Sale of Cemetery Plots/Columbarium Niche	11,150	3,500
Headstone Sidewalk Purchase	-	-
	\$ 66,294	\$ 55,144
Balance, End of Year	\$ 66,294	\$ 55,144

13. SALARY & BENEFITS DISCLOSURE

Disclosure of salaries and benefits for elected municipal officials, the chief administrative officer and designated officers as required by provincial regulation is as follows:

2021					2020
	<u>#of</u>	<u>Salary (1)</u>	<u>Benefits &</u>	<u>Total</u>	<u># of</u>	<u>Total</u>
	<u>Persons</u>		<u>Allowances (2&3)</u>		<u>Persons</u>	
Councillor C. Barros	1	20,307	1,081	21,388	1	19,970
Councillor A. Campbell	1	16,837	165	17,002	1	21,978
Councillor M. Fischer	1	16,187	503	16,690	1	19,891
Councillor G. Lawlor	1	21,217	1,112	22,329	1	20,760
Councillor S. Pfeiffer	1	20,567	1,095	21,662	1	20,654
Mayor S. Nolls	1	37,233	2,004	39,237	1	37,502
Councillor W. Smith	1	20,307	1,081	21,388	1	20,106
Councillor K. Baker	1	5,155	409	5,564	1	-
Councillor T. Randall	1	5,155	409	5,564		
CAO. G. Switenky	1	187,733	36,703	224,436	1	229,910

- (1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
- (2) Employers share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition
- (3) Benefits and allowances figures also include the Employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans and club memberships.

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

14. LOCAL AUTHORITIES PENSION PLAN

- Employees of the Town of Stettler participate in the Local Authorities Pension Plan (LAPP), which is covered by the Public Sector Pension Plans Act. The Plan serves about 275,863 people and 433 employers. It is financed by employer and employee 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 Town of Stettler is required to make current service contributions to the Plan of 9.39% of pensionable earnings up to the Canada Pension Plan Year's Maximum Pensionable Earnings and 13.84% for the excess.
- Employees of the Town of Stettler are required to make current service contributions of 8.39% of pensionable salary up to the year's maximum pensionable earnings under the Canada Pension Plan, and 12.84% on pensionable salary above this amount.
- Total current and past service contributions by the Town of Stettler to the Local Authorities Pension Plan in 2021 were \$435,218 (2020 - \$476,524) Total current and past service contributions by the employees of the Town of Stettler to the Local Authorities Pension Plan in 2021 were \$394,381 (2020 - \$431,592)
- At December 31, 2020 the Plan disclosed an actuarial surplus of \$5.0 billion for the Plan.

15. CONTINGENCIES

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

The Town of Stettler, the County of Stettler, and all other incorporated municipalities within the geographical boundaries of the County of Stettler provide funds for the operation of the Stettler Waste Management Authority. The Authority is accumulating reserves to fund future estimated site cleanup obligations. The member municipalities may be liable for future costs in excess of the reserves.

The Town of Stettler and the County of Stettler through joint agreement provide funds for the operation of the Stettler Family and Community Support Services. The amounts noted in this financial statement represent only the Town of Stettler portion of contributions made to F.C.S.S.

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

16. FINANCIAL INSTRUMENTS

The Town's financial instruments consist of cash and temporary investments, accounts receivables, a line of credit, investments, accounts payable, accrued liabilities, deposit liabilities, requisition over-levy and long-term debt. It is management's opinion that the Town is not exposed to significant interest or currency risks arising from these financial instruments.

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

Unless otherwise noted, the fair value of these financial instruments approximates their carrying values.

The Town is exposed to interest rate risk on temporary bank indebtedness, as the interest rate will fluctuate with change in the prime lending rate.

The fixed rate debentures are subject to interest rate risk, as the value will fluctuate as a result of changes in market rates.

17. SEGMENTED DISCLOSURE

The Town provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

18. AMORTIZATION

Amortization is a non-cash expense and is allocated to the different functions as follows:

	<u>2021</u>	<u>2020</u>
General Administration	\$ 95,234	\$ 87,666
Police Protective Services	-	-
Fire Protective Services	151,156	146,998
Common and Equipment Pool	253,063	253,913
Roads, Streets, Walks, Lighting	2,904,440	3,066,840
Airport	30,465	23,757
Storm Sewers and Drainage	65,967	65,967
Water Supply and Distribution	673,818	671,570
Wastewater Treatment and Disposal	327,375	327,257
Waste Management	989	989
Cemeteries	4,619	4,068
Land Use Planning	1,746	4,744
Economic Development	2,587	2,587
Public Housing Operations	85,967	85,967
Land, Housing and Building Rentals	38,383	38,383
Parks and Recreation	670,949	669,777
Culture	55,751	55,751
Total	\$ 5,362,509	\$ 5,506,234

19. OTHER LONG-TERM LIABILITIES

	<u>2021</u>	<u>2020</u>
Tax Sales In Trust	\$ -	\$ -
Reserve for Public Lands	105,359	105,359
Total	\$ 105,359	\$ 105,359

20. OPERATING LINE OF CREDIT

At December 31, 2021 the Town had a short-term line of credit for \$100,000 (2020 - \$100,000) of which nothing had been drawn down. The interest rate on advances would be Prime minus 1/4%.

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

21. RECENT ACCOUNTING PRONOUNCEMENTS PUBLISHED BUT NOT YET ADOPTED

The following standards have been issued by the Chartered Professional Accountants of Canada but are not yet effective. The municipality is currently evaluating the effect of these standards on their financial statements.

(a) Section PSAS 3041 - Portfolio Investments

This standard addresses the distinction between temporary and portfolio investments. The standard is beginning on or after April 1, 2021, when sections PS1201, PS2601 and PS3450 are adopted.

(b) Section PSAS 3450 - Financial Instruments

This standard establishes recognition, measurement and disclosure requirements for derivative and non-derivative financial instruments. Applies to years beginning on or after April 1, 2021.

(c) Section PSAS 2601 - Foreign Currency Translation

This section establishes standards on how to account for and report transactions that are denominated in foreign currency in government financial statements. Applies to years beginning on or after April 1, 2021.

(d) Section PSAS 1201 - Financial Statement Presentation

Revised standard is effective beginning on or after April 1, 2021 when sections PS2601 and PS3450 are adopted.

(e) Section PSAS 3280 - Asset Retirement Obligation

This standard is intended to provide guidance on accounting for ARO's and will apply in years beginning on or after April 1, 2021.

(f) Section PSAS 3400 - Revenue

This standard will provide greater clarity on the difference between exchange and non-exchange transactions. Applies to years beginning on or after April 1, 2022.

22. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

23. BUDGET AMOUNTS

Budget figures for the year ended December 31, 2021 were approved as May 18, 2021 and are for information purposes. These amounts have not been audited.

2021 Budget Summary

31-Dec-21 March 29, 2022 - C Run (final)

Revenue	2021 Budget	Actual - Dec 31, 2021 C Run	Variance	%	Notes
Administration	\$280,020	\$953,872.68	-\$673,852.68	340.64%	Insurance hail claim - \$561,123 / MOS business \$150 - \$73500 / history book \$16,450
Inter Department Transfer - \$250,000					
Police	\$495,308	\$496,660.32	-\$1,352.32	100.27%	MSI Operating - \$52,448
Traffic Fines (Budget - \$60,000 / Actual - \$38,992 = 65%)					
Provincial Grant - \$347,616 / Community SRO - \$30,986 (Sept-Dec)					
Fire	\$549,247	\$573,716.43	-\$24,469.43	104.46%	
Disaster Services	\$0	\$0.00	\$0.00	0.00%	
Bylaw Enforcement	\$109,950	\$108,299.23	\$1,650.77	98.50%	Animal / Business License
Business Licenses (Budget - \$86,250 - Actual \$87,014 (101%) / Animal License - Budget \$21,700 - Actual \$20,015					
Roads, Streets, Walks, Lights	\$543,800	\$253,215.20	\$290,584.80	46.56%	Frontage - 60,000 now 0.00 / Pathway rehab \$50,000 / pavement patching \$150,000 not in 21
Roads Frontage - Pavement (Budget - \$62,075)					
Airport	\$10,880	\$23,293.40	-\$12,413.40	214.09%	County runway lighting
Drainage	\$0	\$0.00	\$0.00	0.00%	
Water Supply & Distribution	\$3,147,358	\$3,042,969.96	\$104,388.04	96.68%	
Metered sale of water (Budget - \$1,961,648 / Actual - \$1,787,455 - 91%)					
Metered out of Town (Budget - \$1,070,000 / Actual - \$1,170,629 - 109%)					
Bulk water (Budget - \$40,000 / Actual \$28,456 - 71%)					
Sewer	\$950,701	\$859,176.86	\$91,524.14	90.37%	
Sewer Service Charges (Budget - \$888,681 / Actual \$858,677 - 97%)					
Garbage Collection & Disposal	\$836,789	\$824,391.63	\$12,397.37	98.52%	
Residential Garbage Revenue (Budget - \$634,980 / Actual \$616,123.43 - 97%)					
Recycling Revenue (Budget - \$170,664 / Actual - \$171,173 - 100%)					
FCSS	\$157,148	\$157,140.00	\$8.00	99.99%	
Cemetery	\$23,600	\$33,529.24	-\$9,929.24	142.07%	
Planning & Development	\$44,500	\$84,807.12	-\$40,307.12	190.58%	Market analysis - \$43,626
Building Permits (Budget - \$30,000 / Actual - \$26,793 - 89%)					
Economic Development - BOT	\$232,125	\$133,722.09	\$98,402.91	57.61%	no trade show, open farm days, awards
Subdivision Land	\$2,000	\$300.00	\$1,700.00	15.00%	
Land, Housing & Rentals	\$282,015	\$287,318.68	-\$5,303.68	101.88%	increase in roaduse agreements
Health Unit - \$204,400					
Ambulance Station - \$20,100					
SRC - Library - Budget - \$42,000					
Recreation - General	\$3,000	\$913.87	\$2,086.13	30.46%	
Recreation Programs	\$22,700	\$26,655.07	-\$3,955.07	117.42%	storage rentals
Facilities	\$952,732	\$797,782.15	\$154,949.85	83.74%	Revenue loss (arena - \$99,000 / fitness \$21,000 / Pool - \$35,000) / County Partnership - \$434.293
Community Hall	\$45,000	\$24,340.25	\$20,659.75	54.09%	Rental loss
Senior's Center	\$20,875	\$9,814.83	\$11,060.17	47.02%	Rental loss
Parks	\$165,650	\$119,631.34	\$46,018.66	72.22%	\$50,000 - WSP Concept Plan not in 21
Lions Campground - Budget - \$115,000 / Actual - \$84,744 = 74%					
Operating Contingency	\$4,529	\$7,370.24	-\$2,841.24	0.00%	
Taxes	\$8,677,404	\$8,643,775.36	\$33,628.64	99.61%	
Other Revenue	\$1,938,350	\$1,809,738.73	\$128,611.27	93.36%	Business Taxes / Penalties
Franchise Fee - GAS (Budget - \$1,002,950 / Actual - \$975,627 - 97%)					
Franchise Fee - ELECTRIC (Budget - \$727,000 / Actual - \$692,125 = 95%)					
Return on Investments (Budget - \$140,000 / Actual - \$70,302 - 50%)					
Total Revenue	\$19,495,681	\$19,272,434.68	\$223,246.32	98.85%	

Expense	2021 Budget	Actual - Dec 31, 2021 C Run	Variance	%	Notes
Council & Legislative	\$221,630	\$193,962.81	\$27,667.19	87.52%	
Council Honorarium (Budget - \$152,630 / Actual - \$151,166.47 - 99%)					
Council per diem - Budget - \$27,000					
Council travel & subsistence - Budget - \$22,000 / Actual - \$10,611 - 48%					
Council Membership Conferences (Budget - \$16,000 / Actual - \$12,819 - 80%)					
Administration	\$1,294,932	\$1,649,505.56	-\$354,573.56	127.38%	COVID \$13,006 / Hail Claims \$171,869 / history book - \$16,450 / MOST - Business COVID \$150 - \$73,500
Police	\$1,264,942	\$1,251,864.95	\$13,077.05	98.97%	
RCMP - Contract Billings (Budget - \$1,080,481)					
Fire	\$994,059	\$926,409.21	\$67,649.79	93.19%	Hall expenses - \$23,000 / Equipment - \$43,000
Disaster Services	\$33,080	\$30,420.62	\$2,659.38	91.96%	
Bylaw Enforcement	\$192,716	\$200,672.93	-\$7,956.93	104.13%	demo unsightly property
Common Services	\$156,733	\$134,813.07	\$21,919.93	86.01%	shop expenses - \$21,000
Roads, Streets, Walks, Lights	\$2,412,829	\$1,701,719.32	\$711,109.68	70.53%	Trans - \$57,000 / snow clearing - \$164,000 / signs - \$11,300 / lanes - \$53,000 / pathway rehab - \$50,000 / pavement patching - \$150,000 / roads - \$125,000 / drainage - \$58,000 / street light, traffic lights - \$27,400 /
Airport	\$47,635	\$20,593.45	\$27,041.55	43.23%	
Water Supply & Distribution	\$3,078,025	\$3,020,701.69	\$57,323.31	98.14%	
Sewer	\$706,865	\$640,599.30	\$66,265.70	90.63%	
Garbage Collection & Disposal	\$724,917	\$712,519.63	\$12,397.37	98.29%	
FCSS	\$196,435	\$196,435.00	\$0.00	100.00%	
Cemetery	\$65,790	\$45,667.77	\$20,122.23	69.41%	
Planning & Development	\$330,035	\$438,102.37	-\$108,067.37	132.74%	IDP - \$43,125 / market analysis - \$43,426
Comm Services -Handi Bus	\$25,000	\$25,000.00	\$0.00	100.00%	
Economic Development	\$679,030	\$523,386.90	\$155,643.10	77.08%	community development / tradeshow, open farm days, awards
Subdivison Land	\$55,820	\$51,421.17	\$4,398.83	92.12%	
Land, Housing & Rentals	\$44,890	\$23,225.68	\$21,664.32	51.74%	health unit expenses
Recreation - General	\$153,470	\$141,743.16	\$11,726.84	92.36%	
Recreation Programs	\$82,740	\$90,069.13	-\$7,329.13	108.86%	
Facilities	\$2,375,397	\$2,148,830.99	\$226,566.01	90.46%	fitness - \$20,500 / pool program & expenses - \$188,600
Culture	\$334,162	\$334,277.04	-\$115.04	100.03%	
Community Hall	\$122,546	\$98,846.51	\$23,699.49	80.66%	
Senior's Center	\$13,330	\$1,997.87	\$11,332.13	14.99%	
Parks	\$680,581	\$462,016.43	\$218,564.57	67.89%	Campground - \$34,000, WSP design - \$70,000 general parks - \$40,000 / ditches - \$17,000 / ball,soccer,spray park, playgrounds - \$46,400
Operating Contingency	\$523,463	\$1,517,795.05	-\$994,332.05	289.95%	bal - general reserve - \$994,332.05
WTP gross recovery - (\$220,000) (JE made at end of year prior to Audit)					
Available for Capital from 2021 Operating Budget for 2021 Capital Budget - \$743,463 (Water (\$69,333) + Utility \$355,708 (sewer, waste, recycling) + Total Available for					
Requisitions	\$2,684,629	\$2,683,712.88	\$916.12	99.97%	
ASFF (Budget - \$2,148,647 - Actual - \$2,148,915.42 - 100%)					
ASFF Separate School (Budget - \$166,954 - Actual - \$166,685.46 - 100%)					
County of Stettler Senior Lodges (Budget - \$368,112 - Actual \$368,112 - 100%)					
Total Expense	\$19,495,681	\$19,266,310.49	\$229,370.51	98.82%	
Surplus / Deficit	\$0	\$6,124.19	-\$6,124.19		
2021 Total Salaries & Wages	\$6,297,570	\$5,855,801.00	\$441,769.00	92.99%	
2021 Gas and Power	\$1,002,261	\$1,036,767.17	-\$34,506.17	103.44%	SRC natural gas - \$29,309.47

Town of Stettler

2021 Reserves

31-Dec-21 March 29, 2022 - C Run

Capital Reserves		31-Dec-18	31-Dec-19	31-Dec-20	2021 Additions	2021 Deletions	31-Dec-21
4-16-00-00-12-760	Computer	\$37,059.84	\$7,987.74	-\$0.26	\$26,900.00		\$26,899.74
4-16-00-00-24-760	Disaster Services	\$6,008.00	\$0.00	\$0.00			\$0.00
4-16-00-00-31-760	Chain Link Fence	\$9,646.00	\$9,646.00	\$9,646.00			\$9,646.00
4-16-00-00-43-760	Compost Bins/Pads	\$2,880.20	\$2,880.20	\$2,880.20			\$2,880.20
4-16-00-00-56-760	Cemetery	\$2,497.40	\$2,497.40	\$2,497.40			\$2,497.40
4-16-00-00-61-760	GIS System	\$6,703.29	\$6,703.29	\$6,703.29			\$6,703.29
4-16-00-01-23-760	Fire Capital	\$350,298.99	\$510,448.99	\$670,598.99	\$100,000.00		\$770,598.99
4-16-00-03-74-760	Senior Centre	\$19,250.00	\$19,250.00	\$19,250.00			\$19,250.00
4-16-00-01-31-760	Common Service - Equipment	\$20,000.00	\$104,565.13	\$73,188.73		-\$21,016.00	\$52,172.73
4-16-00-02-32-760	Streets Improvement	\$0.00	\$10,200.00	\$10,200.00			\$10,200.00
4-16-00-01-33-760	Airport Capital	\$0.00	\$14,527.72	\$14,527.72			\$14,527.72
4-16-00-01-37-760	Drainage	\$29,581.72	\$54,581.72	\$54,581.72			\$54,581.72
4-16-00-01-74-760	Community Hall	\$221,522.77	\$33,440.71	\$0.00			\$0.00
4-16-00-01-77-760	Campground Expansion	\$20,986.21	\$20,986.21	\$20,986.21			\$20,986.21
4-16-00-02-77-760	ML Sport Park	\$16,418.68	\$16,418.68	\$16,418.68			\$16,418.68
4-16-00-03-32-760	Cemetery Road	\$148,342.90	\$148,342.90	\$148,342.90			\$148,342.90
4-16-00-03-73-760	Recreation Agreement	\$0.00	\$266,900.00	\$533,800.00	\$266,900.00		\$800,700.00
4-16-00-02-41-760	WTP	\$30,698.18	\$22,545.21	\$22,545.21	\$183,000.00		\$205,545.21
4-16-00-03-41-760	Water Dispensing System	\$3,220.28	\$3,220.28	\$3,220.28			\$3,220.28
4-16-00-01-42-760	Sewer capital	\$13,900.00	\$13,900.00	\$13,900.00			\$13,900.00
4-16-00-05-77-760	Downtown Park	\$0.00	\$0.00	\$0.00			\$0.00
4-16-00-04-77-760	Fishing Pier	\$8,780.00	\$8,780.00	\$8,780.00			\$8,780.00
4-16-00-07-41-760	East Industrial Loop Water	\$3,893.82	\$3,893.82	\$3,893.82			\$3,893.82
Total Capital Reserves		\$951,688.28	\$1,281,716.00	\$1,635,960.89	\$576,800.00	-\$21,016.00	\$2,191,744.89

Operating Reserves		31-Dec-18	31-Dec-19	31-Dec-20	2021 Additions	2021 Deletions	31-Dec-21
4-15-00-00-21-700	RCMP Criminal Records Fee	\$62,685.38	\$69,728.38	\$70,938.20		-\$8,674.50	\$62,263.70
4-15-00-00-23-700	Rescue Unit	\$132,243.16	\$155,910.16	\$180,856.90	\$32,771.78		\$213,628.68
4-15-00-00-31-700	Land Farmed Site	\$7,650.00	\$7,650.00	\$7,650.00			\$7,650.00
4-15-00-00-32-700	Walking Path	\$67,982.14	\$67,982.14	\$35,817.14			\$35,817.14
4-15-00-00-43-700	Landfill Site Maintenance	\$3,000.00	\$3,000.00	\$3,000.00			\$3,000.00
4-15-00-00-42-700	Sewer General	\$0.00	\$0.00	\$0.00			\$0.00
4-15-00-00-56-700	Perpetual Care Fund	\$48,079.08	\$51,644.08	\$55,144.08	\$11,150.00		\$66,294.08
4-15-00-00-61-700	West Stettler Planning	\$3,746.93	\$3,746.93	\$3,746.93			\$3,746.93
4-15-00-00-64-700	BOT - Community Events	\$11,000.00	\$35,663.62	\$47,609.24			\$47,609.24
4-15-00-06-64-700	BOT Events			\$3,477.98			\$3,477.98
4-15-00-00-69-700	Building Maintenance	\$33,000.00	\$35,200.00	\$37,400.00	\$2,200.00		\$39,600.00
4-15-00-00-73-700	SRC - Building Maintenance	\$9,210.47	\$9,210.47	\$9,210.47			\$9,210.47
4-15-00-00-74-700	Culture (2017 Community Hall Carry Forward)	\$111,000.00	\$126,000.00	\$128,203.17		-\$1,450.00	\$126,753.17
4-15-00-00-97-700	General	\$1,767,304.24	\$2,041,520.24	\$2,147,258.24	\$994,332.05	-\$699,781.89	\$2,441,808.40
4-16-00-01-12-760	Office Building Software	\$7,825.15	\$7,825.15	\$2,825.15			\$2,825.15
4-15-00-01-21-700	RCMP Contract	\$230,000.00	\$325,230.38	\$325,230.38	\$74,401.29		\$399,631.67
4-15-00-01-23-700	Fire - Telus Tower	\$0.00	\$0.00	\$0.00			\$0.00
4-15-00-01-31-700	Salt Shed	\$0.00	\$0.00	\$0.00			\$0.00
4-15-00-01-32-700	Street Light Replacement	\$68,789.84	\$97,899.84	\$97,899.84			\$97,899.84
4-15-00-01-64-700	Beautification	\$13,138.98	\$13,138.98	\$13,138.98			\$13,138.98
4-15-00-01-41-700	Coat Exterior Reservoir	\$40,000.00	\$40,000.00	\$40,000.00			\$40,000.00
4-15-00-01-42-700	Sewer Offsite	\$272,565.90	\$286,918.90	\$286,918.90			\$286,918.90

4-15-00-01-61-700	SE Industrial Plan	\$50,000.00	\$50,000.00	\$50,000.00			\$50,000.00
4-15-00-01-66-700	Land Development	\$1,136,813.25	\$1,071,554.77	\$1,071,554.77			\$1,071,554.77
4-15-00-01-73-700	Playground Program	\$3,000.00	\$3,000.00	\$3,000.00			\$3,000.00
4-15-00-01-77-700	Tree maintenance	\$5,950.00	\$5,950.00	\$5,950.00			\$5,950.00
4-15-00-01-69-700	Health Unit	\$12,500.00	\$12,500.00	\$12,500.00			\$12,500.00
4-15-00-01-74-700	Seniors HUB	\$917.33	\$5,056.33	\$4,589.59	\$5,529.87		\$10,119.46
4-15-00-02-23-700	Regional Squad Unit	\$0.00	\$0.00	\$0.00			\$0.00
4-15-00-02-32-700	Gravel	\$35,300.00	\$35,300.00	\$35,300.00			\$35,300.00
4-15-00-02-61-700	Cold lake Survey	\$13,250.00	\$13,250.00	\$13,250.00			\$13,250.00
4-15-00-02-64-700	BOT - Physician Recruitment	\$0.00	\$0.00	\$5,491.00			\$5,491.00
4-15-00-02-73-700	SRC Projector System	\$2,712.06	\$2,712.06	\$2,712.06			\$2,712.06
4-15-00-02-77-700	Community Orchard	\$13,657.78	\$10,609.78	\$10,142.03	\$779.73		\$10,921.76
4-15-00-03-12-700	ARB	\$6,000.00	\$6,000.00	\$6,000.00			\$6,000.00
4-15-00-03-41-700	WTS Operations	\$81,129.09	\$81,129.09	\$129.09			\$129.09
4-15-00-03-61-700	Planning	\$0.00	\$55,000.00	\$50,223.88	\$23,500.00	-\$50,787.18	\$22,936.70
4-15-00-05-64-700	Marketing Plan / economic incentive	\$0.00	\$20,000.00	\$20,000.00		-\$20,000.00	\$0.00
4-15-00-03-64-700	Parade Float	\$0.00	\$0.00	\$0.00			\$0.00
4-15-00-04-64-700	Trade Show	\$68,689.40	\$95,007.05	\$95,007.05			\$95,007.05
4-15-00-04-77-700	In memorium	\$23,361.14	\$23,361.14	\$23,361.14			\$23,361.14
4-15-00-03-77-700	Memorial Park	\$4,864.44	\$4,864.44	\$4,864.44			\$4,864.44
4-15-00-04-32-700	Slurry Seal	\$3,942.42	\$3,942.42	\$3,942.42			\$3,942.42
4-15-00-05-41-700	Well Building	\$50,000.00	\$50,000.00	\$50,000.00			\$50,000.00
4-15-00-07-64-700	Economic Development Incentive	\$0.00	\$0.00	\$0.00	\$10,000.00		\$10,000.00
	Admin Sucession Planning			\$0.00	\$300,000.00		\$300,000.00
	PY - Vacation Accrual			\$0.00	\$163,058.00		\$163,058.00
	COVID Municipal Operating Support transfer (MOST)			\$607,693.00		-\$408,974.25	\$198,718.75
4-15-00-06-41-700	Water Plant - Desludging		\$70,000.00	\$140,000.00	\$70,000.00		\$210,000.00
4-15-00-07-41-700	Water Plant - Small Capital		\$50,000.00	\$50,000.00	\$50,000.00	-\$53,625.12	\$46,374.88
Total Operating Reserves		\$4,401,308.18	\$5,047,506.35	\$5,762,036.07	\$1,737,722.72	-\$1,243,292.94	\$6,256,465.85
4-15-00-00-98-700	Utilities - Other	\$455,317.82	\$740,295.81	\$434,447.65	\$480,228.40	-\$344,477.14	\$570,198.91
4-15-00-00-96-700	Utilities - Water	\$836,000.49	\$841,502.58	\$499,292.44	\$69,333.00	-\$187,929.15	\$380,696.29
4-15-00-00-95-700	Contingency Reserve - Interim Budget - Available for Capital	\$232,674.74	\$303,847.50	\$215,346.04	\$318,422.00	-\$178,350.37	\$355,417.67
Total Interim Budget - Available for Capital (rates /tax)		\$1,523,993.05	\$1,885,645.89	\$1,149,086.13	\$867,983.40	-\$710,756.66	\$1,306,312.87
Total Operating Reserves		\$5,925,301.23	\$6,933,152.24	\$6,911,122.20	\$2,605,706.12	-\$1,954,049.60	\$7,562,778.72
Total Capital & Operating Reserves		\$6,876,989.51	\$8,214,868.24	\$8,547,083.09	\$3,182,506.12	-\$1,975,065.60	\$9,754,523.61

COMMITTEE OF THE WHOLE RECOMMENDATIONS

APRIL 12, 2022

1. It was agreed that the Committee of the Whole recommend to Town Council that the Town of Stettler Council approve the 'Meet & Greet Night' sponsored by Town Council and potential use of the Community Hall, with funds of up to \$3000 to come from the Community Development Account in the 2022 Operating Budget.

MEMORANDUM

Date: April 14, 2022

To: Greg Switenky
CAO

From: Melissa Robbins,
Director of Operations

Re: Recommendation of Award of 53 Street Water Replacement – 48-51 Avenues

Background:

2022 Capital Budget project to replace the cast iron water main and lead water services in 53 Street between 48-51 Avenues is \$950,000. The underground portion to be completed in 2022, with paving of the trenches to be completed in 2023, which allows trench settlement to occur over the winter of 2022/23. The intersection of 50 Ave and 53 Street will be paved in 2022 due to the high volume of traffic.



Summary of Tenders Received by Tagish Engineering on April 13, 2022:

• Wally’s Backhoe Services	\$647,759.03
• Kaon Infrastructure Ltd.	\$837,078.06
• UG Excavating Ltd.	\$899,805.23
• Watson Welding Ltd.	\$918,947.26
• Grayson Excavating Ltd.	\$925,570.51
• North side Construction Partnership	\$1,075,256.50
• PME Inc.	\$1,157,505.65
• GS Holdings Company Ltd.	\$1,344,440.00
• Urban Dirtworks Inc.	\$1,388,980.41
• Integrity Earth & Iron Inc.	\$1,499,418.54

Tenders were posted on Alberta Purchasing Connection. Tenders do not include gst or contingency.

Budget Evaluation:

Contingency was not included in the tender to avoid extra billing; however, carrying a contingency allowance is necessary to cover any unexpected costs or changes. Traditionally, Administration would recommend a 10% contingency to cover unexpected ground conditions, however, the design survey was completed during winter conditions and the location of water services for some properties were not able to be found and may be located under existing elm trees, therefore a 15% contingency is being recommended for this project.

Tendered Price	\$647,759.03
15% Contingency	\$98,000.00
Engineering & Testing	<u>\$80,000.00</u>
Total	\$825,759.03

Recommendation:

Administration respectfully recommends that Town of Stettler Council award the 53 Street 48-51 Avenue Water Replacements tender to Wally’s Backhoe Services in the amount of \$647,759.03, with a 15% contingency of \$98,000.00 for a 2022 construction cost of \$745,759.03 excluding GST. Administration recommends utilizing Tagish Engineering for engineering services up to \$80,000 for a total project expenditure of \$825,759.03, excluding gst with funding provided from the 2022 Capital Budget. Remaining budget funds to be carried over to 2023 for paving costs.

**TOWN OF STETTLER
BANK RECONCILIATION
AS OF March 31, 2022**

Net Balance at End of Previous Month	\$	12,026,328.32
ADD: General Receipts (summarized below)		1,116,554.03
Interest Earned (Prime 2.45% less 1.90% = 0.55%)		5,252.28
Investments Matured		-
SUBTOTAL		13,148,134.63
LESS: General Disbursements		1,206,786.14
Payroll		276,231.86
Investments		-
Debenture Payments		631,941.48
Returned Cheques		1,294.89
Bank Charges		1,044.91
SUBTOTAL		2,117,299.28
NET BALANCE AT END OF CURRENT MONTH (General Ledger)	\$	11,030,835.35
Balance at End of Month - Bank		11,403,747.56
ADD: Outstanding Deposits		43,893.95
LESS: Outstanding Cheques		416,806.16
NET BALANCE AT END OF CURRENT MONTH (Bank)	\$	11,030,835.35
INVESTMENTS:		
US Bank Account		500,000.00
SUBTOTAL		500,000.00
TOTAL CASH ON HAND AND ON DEPOSIT	\$	11,530,835.35

THIS STATEMENT SUBMITTED TO COUNCIL THIS 5th DAY OF April 19, 2022

MAYOR

ASSISTANT CAO

	A	B	C
2	GENERAL RECEIPTS SUMMARY		
3	Tax	AR	267,817
4	Utility	AR	295,272
5	ATCO	Franchise	68,273
6	Apex	Franchise	106,214
7	Gov't of AB	Stip Grant	19,525
8	Gov't of AB	Destination Grant	19,000
9	Library	Salary Reversal	25,698
10	SMRWSC	Water	108,146
11	Hwy 12/21	Water	26,074
12	Rec Center	Hockey Fees	37,958
13	Library	Rental	11,025
14	AE Kennedy	Rent	16,879
15	Other		114,673
16		Total	1,116,554

TO: Town of Stettler Council

DATE: 2022 04 19

FROM: Greg Switenky
CAO

CHIEF ADMINISTRATIVE OFFICER'S REPORT – MARCH 2022

ADMINISTRATION – CAO – GREG SWITENKY

1. Meetings: Town Council, and daily office staff information sharing sessions.
2. Municipal Leaders Caucus in Edmonton – Alberta Municipalities.
3. Alberta Provincial Budget Funding implications and analysis.
4. Ongoing liaison and information sharing with County Administration; working on community development and strengthening collaborative working relationships.
5. Ongoing organizational succession planning considerations.
6. Continuous engagement with Senior Department Heads regarding situational solutions to arising issues/requests, emergent problems and troubleshooting Council Member/Ratepayer concerns.

ADMINISTRATION – ASSISTANT CAO – STEVEN GERLITZ

1. Meetings attended included: Council, Committee of Whole, Staff, Department Head, Economic Development Committee, Trade Show, Energy Associates International (EAI) Natural Gas RFP, 2021 Financial Audit – Auditor, RCMP invoice summary presentation, Stats Canada – municipal census review, Community Energy Infrastructure Program webinar (CEIP), Electric Vehicle Charging Station – Expression of interest.
2. Projects worked on included:
 - COVID planning, info and research
 - Economic Development Committee – follow-up on priorities, tax incentive bylaw info, clean energy program, electric vehicle charging stations
 - Energy Associates International (EAI) Natural Gas RFP
 - 2022 Trade Show
 - 2021 Regional water true-up rates (regional water meeting – April 26 – 1:00pm)
 - 2021 Financial Audit – Financial Statements – December 31, 2021 (C-Run)
 - 2021 Financial Audit – Financial Information Return – December 31, 2021 (C-Run)
 - 2021 Financial Audit - Capital Budget Summary – December 31, 2021 (C-Run)
 - 2021 Financial Audit - Operating Budget Summary – December 31, 2021 (C-Run)
 - 2021 Financial Audit - Reserves Update – December 31, 2021 (C-Run)
 - 2021 Financial Audit – Fed / Prov Grant Updates – December 31, 2021 (C-Run)
 - 2022 Tax Budget – Council scenarios
 - 2022 Operating Budget (Revenue / Expense summary) – March 31, 2022
 - 2022 Capital Budget summary – March 31, 2022
 - 2022 Reserves – March 31, 2022
 - 2022 Federal / Provincial Grants update – March 31, 2022

**CAO REPORT
MARCH 2022
PAGE 2**

- Garbage and Recycling Inquiries – municipal inquiries
- Council Agenda prep
- Council Minutes
- AP Invoices and sign checks
- Ratepayer issues and concerns

DIRECTOR OF OPERATIONS – MELISSA ROBBINS

Report to be presented at a later date.

TRANSPORTATION – SARAH MCCRINDLE

- Sidewalk snow removal
- Hauled snow at the beginning of the month. It usually takes up to 7 days but with the help of the water department we were able to haul the whole town in 5 days!
- Parking lot snow removal
- Training for a new employee on the backhoe
- Training for an employee on the loader mounted snow blower
- Sent the sander and the grader to the water treatment plant to clean up their road
- Put new plaque on the columbarium at the cemetery
- Hired another new employee
- Sign replacements
- Steaming of frozen catch basins and culverts
- Dig and fill graves
- Had a retirement lunch for Glenn
- Changed a stop sign out at John Deere that was painted green
- Cleaned up and oiled the sander on the tandem truck
- Two employees took their air brakes course at Magnified training in Stettler
- Two employees took their confined space training at wheels on in Red Deer
- Took out the ice in the red arena for the parks dept
- Graded the road at the water treatment plant
- Started street sweeping
- Removed all the old brackets and banners off the light poles all over town
- Training on the aerial lift for a new employee
- Fixed up the brackets at the museum for Christmas decorations.
- Shop cleanup
- Equipment cleanup when time
- Fixed some ruts up with the Wille sidewalk machine
- Took out the blue ice surface for parks dept
- Filled potholes all over town
- Training on the vac truck for all employees
- Training on the loader for new employees
- Fixed a sink hole in an alley by the school
- Lots of online training and reading of equipment manuals for new employees

DIRECTOR OF PLANNING & DEVELOPMENT – LEANN GRAHAM

1. Building Permit Activity to Date

	2021 Permits to March 31, 2021	2022 Permits to March 31, 2022
Institutional	\$2,868,560.00	\$0.00
Industrial	\$0.00	\$0.00
Commercial	\$164,900.00	\$205,425.00
Residential	\$940,965.00	\$467,900.00
Total	\$4,868,560.00	\$673,325.00

2. Projects:

- Master Servicing Study and Off-site Levies
- Floodway Matters
- IDP & SE ASP RFP
- Mid Town Estates Development
- Wellings Development
- Economic Development Committee Initiative
- Corporate Identity Initiatives
- North West ASP
- Tradeshow
- Town Life
- AE Kennedy Maintenance
- Bylaw Property Inspections and Enforcement
- Planning & Development Inquiries

3. Meetings:

- Alberta Environment and Parks
- JHSC Meeting
- IDP & SE ASP Meetings
- MPC Meetings
- Economic Development Meeting
- Town Life Meeting
- Tradeshow Meeting
- CIC Meeting
- Compliance Property Meetings
- Bylaw Inspection Meetings
- Development Inquiry Meetings
- Council and Committee Meetings
- Staff and Department Head

DIRECTOR OF PARKS & LEISURE SERVICES / PARKS & LEISURE SERVICES FOREMAN – ALLAN KING

1. **Meetings:** Met with insurance representative over the break-in at the SRC, Heartland beautification, CARA meeting in Blackfalds, Tradeshow meetings, AARFP arena zoom, and summer student interviews. There were also several informal meetings with staff regarding scheduling and new/changing responsibilities for the summer season (with Covid restrictions dropping operations are evolving). Other meetings attended were Department head and after council.
2. **Projects:** Break-in cleanup, ice removal, season transition (Ball, Soccer, and Lacrosse starting), tree pruning, and picking winter refuse throughout the town.
3. Spring is finally upon us and the weather is getting nicer. There are a lot of exciting things coming up as we get back to normal.

WATER TREATMENT PLANT SUPERVISOR – CHRIS SAUNDERS

1. The new Free CL17's were installed at the water treatment plant. A few issues with sample flows to the analyzers had to be overcome but both analyzers are working fine now. We did not have the new Total CL17's as they were still on back order so they were not installed in town or at the water treatment plant. One of the water treatment plant's old Free CL17's from the plant is now being used in town and converted to a Total CL17 until the new analyzers are installed. The new Total CL17's have since arrived and will be installed as soon as possible.
2. The online fluoride meter is not reading correct. Sampling is being done twice a day and being analyzed in the lab until repairs can be made. The technician will do the repairs when he comes to install the CL17's.
3. The compressors have now been relocated to the microfiltration building and out of the basement where the air quality was constantly eroding the coolers and dryer components causing high maintenance costs. This work was completed swiftly without incident by Burmac Mechanical and Bagshaw Electric.
4. The river ice has broken and we are now adding activated carbon to the treatment system to combat the increased odour of the raw water during this season.
5. Younjae Park has left us for an opportunity in Calgary. She will be greatly missed! We have hired a summer contract employee who has finished his water treatment studies at NAIT. Derek Schowalter will be starting at the plant at the end of April. We look forward to starting his training at the plant. We are also advertising for a Level II Water Treatment Operator to fill Younjae's vacant position.
6. A new properly sized pump has been ordered in for the potassium permanganate system in the plant that has been non-operational for many years. Potassium permanganate is used in water treatment facilities to enhance coagulation and combat taste and odour issues.
7. Looking at having a gantry built so that we can lift the microfilter feed pump motors without having to hire a crane which can be very expensive. There will also have to be some relocation of some heating duct that is currently directly above the motors.
8. Routine monthly maintenance carried out.

WATER – GRANT MCQUAY

- 1) Rounds, readings, locates and meters.
- 2) Plow snow at facilities and lagoons.
- 3) Weekly cleaning of WTS sanitary tank's and CL17 analyzer bottles changed out.
- 4) Hydrovac course and training.
- 5) Weekly water distribution sampling for bacti and chlorine residuals.
- 6) Weekly testing for lift station emergency system.
- 7) Frozen Sewers.
- 8) Hydrant Inspections and repairs.
- 9) Policy, Hazard Assessment, job procedure review.
- 10) Nitrite sampling and dead end water line flushing.
- 11) Cleaning facilities.

REGIONAL FIRE CHIEF – MARK DENNIS

Report to be presented at a later date.



Greg Switenky
CAO

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Chequebook ID	GENERAL
Vendor Name	First	Last	Cheque Number	76067
Cheque Date	First	Last		76090

Sorted By: Cheque Number

Distribution Types Included:All

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Algae Control Canada	76067	2022-04-08	\$2,793.00

Invoice Description	Invoice Number	Invoice Amount	
Sewer A Lift Grease Control Pr	INV-20419	\$2,793.00	

Amboss Welding Inc.	76068	2022-04-08	\$288.75

Invoice Description	Invoice Number	Invoice Amount	
Trans Repair Snowgatte	1069	\$288.75	

Auton, Ezra	76069	2022-04-08	\$17.00

Invoice Description	Invoice Number	Invoice Amount	
Trans Written Air Brake Course	2022.04.04	\$17.00	

Brown, Stephani	76070	2022-04-08	\$15.75

Invoice Description	Invoice Number	Invoice Amount	
Pool Swim Instructor Training	2022.04.04	\$15.75	

Bunzl Cleaning & Hygiene	76071	2022-04-08	\$1,414.49

Invoice Description	Invoice Number	Invoice Amount	
SRC Concrete Sealer	130429	\$1,414.49	

Cal-Trac Contracting Ltd.	76072	2022-04-08	\$5,545.59

Invoice Description	Invoice Number	Invoice Amount	
Snow Removal Grader Rental	303969	\$4,931.33	
Water D6M Caterpillar Rental	303960	\$614.26	

Diverse Signs N Designs Inc.	76073	2022-04-08	\$84.38

Invoice Description	Invoice Number	Invoice Amount	
Signs Materials	8790	\$84.38	

Linde Canada	76074	2022-04-08	\$2,618.83

Invoice Description	Invoice Number	Invoice Amount	
Pool CO2 Dectector set of 4	69382610	\$1,410.15	
Pool Chemicals	69416061	\$860.45	
Pool Chemicals	69625834	\$348.23	

Magnified Training Services Lt	76075	2022-04-08	\$1,992.50

Invoice Description	Invoice Number	Invoice Amount	
Trans Air Brake Courses	3897	\$525.00	
Trans Class 3 Training & Permi	3913	\$1,467.50	

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
NextGen Automation	76076	2022-04-08	\$280.58
Invoice Description	Invoice Number	Invoice Amount	
Office & Water Bill Photocopie	398561	\$280.58	
Norman, Laura	76077	2022-04-08	\$263.75
Invoice Description	Invoice Number	Invoice Amount	
HBC Trade Show Supplies	2022.03.31	\$263.75	
Office of the Fire Commissione	76078	2022-04-08	\$60.00
Invoice Description	Invoice Number	Invoice Amount	
Fire Joint 2 Certificates	2018-C342	\$60.00	
Orion Safety Equipment Ltd.	76079	2022-04-08	\$1,386.07
Invoice Description	Invoice Number	Invoice Amount	
WTP Certify Retreaval Winch	62764	\$1,386.07	
Peterson, Jacqui (Petty Cash)	76080	2022-04-08	\$68.62
Invoice Description	Invoice Number	Invoice Amount	
SRC Stationery & Supplies	2022.04.01	\$68.62	
Practica Ltd.	76081	2022-04-08	\$1,154.00
Invoice Description	Invoice Number	Invoice Amount	
Park 2000 pickup bags/freight	43614	\$1,154.00	
Pumps & Pressure	76082	2022-04-08	\$279.46
Invoice Description	Invoice Number	Invoice Amount	
Hydrovac Equip Repair Parts	IN742515	\$191.31	
Hydrovac Flow Switch	IN742384	\$88.15	
Receiver General for Canada	76083	2022-04-08	\$60,654.88
Invoice Description	Invoice Number	Invoice Amount	
Town Tax Remittance	PP07-22	\$52,073.31	
Town Tax Remittance	PP07-22.	\$3,491.60	
BOT Tax Remittance	PP07-22.BOT	\$2,276.69	
Library Tax Remittance	PP07-22.LIBRAR	\$2,813.28	
Sharaf, Amer	76084	2022-04-08	\$312.00
Invoice Description	Invoice Number	Invoice Amount	
Refund Apr Pre-Auth Tax Paymen	2022.04.04	\$312.00	
Stettler Independent	76085	2022-04-08	\$68.25
Invoice Description	Invoice Number	Invoice Amount	
Office 2022 Newspaper Subscrip	2022.OFFICE	\$68.25	

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
The City of Red Deer	76086	2022-04-08	\$32,933.80

Invoice Description		Invoice Number	Invoice Amount
Fire Dispatch Fees		427647 & 42811	\$32,933.80

Toms Boots & Western Wear	76087	2022-04-08	\$56.65

Invoice Description		Invoice Number	Invoice Amount
Water Trans Rubber Boots		8599	\$56.65

Westvac Industrial Ltd.	76088	2022-04-08	\$335.23

Invoice Description		Invoice Number	Invoice Amount
Hydrovac Diagnose Reel Counter		W02133	\$335.23

Wilford, Dallas	76089	2022-04-08	\$17.00

Invoice Description		Invoice Number	Invoice Amount
Trans Written Air Brake Course		2022.04.04	\$17.00

Wolseley Canada Inc.	76090	2022-04-08	\$3,667.26

Invoice Description		Invoice Number	Invoice Amount
Sewer Manhole Cover Stock		6802844	\$3,667.26

		Total Cheques	\$116,307.84
			=====

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Chequebook ID	GENERAL
Vendor Name	First	Last	Cheque Number	76091
Cheque Date	First	Last		76100

Sorted By: Cheque Number

Distribution Types Included:All

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
ATCO Electric Ltd.	76091	2022-04-14	\$744.12

Invoice Description	Invoice Number	Invoice Amount	

Street Light Replace Head	3012871	\$744.12	

Atlas Copco Compressors Canada	76092	2022-04-14	\$2,388.95

Invoice Description	Invoice Number	Invoice Amount	

WTP Compressor Controller	1122005356	\$2,388.95	

Charles Cormier	76093	2022-04-14	\$1,260.00

Invoice Description	Invoice Number	Invoice Amount	

Airport GPS Approach Certifica	22038	\$1,260.00	

John Deere Financial	76094	2022-04-14	\$13.65

Invoice Description	Invoice Number	Invoice Amount	

Shop Starting Fluid	1438144	\$13.65	

Ornamental Bronze Limited	76095	2022-04-14	\$467.25

Invoice Description	Invoice Number	Invoice Amount	

Cemetery Niche Wreath w/Vases	100670	\$467.25	

Orpyx Medical Technologies Inc	76096	2022-04-14	\$973.50

Invoice Description	Invoice Number	Invoice Amount	

Admin Pandemic 50 Boxes Masks	PPE-2022-53	\$973.50	

Purolator Courier Ltd.	76097	2022-04-14	\$345.34

Invoice Description	Invoice Number	Invoice Amount	

Office/Water/WTP Freight	450174130	\$345.34	

Receiver General for Canada	76098	2022-04-14	\$327.23

Invoice Description	Invoice Number	Invoice Amount	

Town Tax Remittance	PP07-22.2	\$327.23	

Watson Welding Ltd.	76099	2022-04-14	\$27,607.37

Invoice Description	Invoice Number	Invoice Amount	

TS103 44St Lane Replacement	PPC#1 TS103	\$27,607.37	

Woody's Automotive Ltd.	76100	2022-04-14	\$1,985.88

Invoice Description	Invoice Number	Invoice Amount	

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Fire Joint WD40	758488		\$9.44
Shop 2 boxes of rubber gloves	758066		\$66.97
Shop Towels	759615		\$123.73
Shop 8 jugs of Washer Fluid	760760		\$39.48
Shop Drill Hone Stones	758064		\$23.82
Parks/Trans/Water Engine Oil	758674		\$277.92
Trans Engine Oil #6/#42/#182	759224		\$291.85
Trans Water 15/40 Oil	760397		\$1,035.52
Trans Front Shock unit #141	759131		\$93.85
Trans Air Filter unit #141	759167		\$23.30

	Total Cheques		\$36,113.29
			=====

Ranges: From:	To:	From:	To:
Vendor ID First	Last	Chequebook ID GENERAL	GENERAL
Vendor Name First	Last	Cheque Number ONL000523	ONL000525
Cheque Date First	Last		

Sorted By: Cheque Number

Distribution Types Included:All

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Rogers	ONL000523	2022-04-08	\$170.10

Invoice Description		Invoice Number	Invoice Amount

Fire Joint Data Flex Plan		2445481645	\$170.10

Telus Communications	ONL000524	2022-04-08	\$3,030.58

Invoice Description		Invoice Number	Invoice Amount

Telus Mar 22 to Apr 21 bill		2022.03.23	\$3,030.58

Telus Mobility Inc.	ONL000525	2022-04-08	\$1,229.00

Invoice Description		Invoice Number	Invoice Amount

Telus Mobility Mar 22 to Apr22		2022.03.21	\$1,229.00

		Total Cheques	\$4,429.68

			=====

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Chequebook ID	GENERAL
Vendor Name	First	Last	Cheque Number	EFT0004569
Cheque Date	First	Last		EFT0004595

Sorted By: Cheque Number

Distribution Types Included:All

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
4L Communications Inc.	EFT0004569	2022-04-12	\$76.63

Invoice Description	Invoice Number	Invoice Amount	
Trans Wall Charger & Cord	STTLRIN10906	\$76.63	

Air Liquide Canada Inc.	EFT0004570	2022-04-12	\$134.46

Invoice Description	Invoice Number	Invoice Amount	
Shop Cylinder Rental	74088067	\$134.46	

Alberta Municipal Health & Saf	EFT0004571	2022-04-12	\$756.00

Invoice Description	Invoice Number	Invoice Amount	
Misc Dept Health & Safety Comm	9673	\$756.00	

Automated Aquatics Canada Ltd.	EFT0004572	2022-04-12	\$384.36

Invoice Description	Invoice Number	Invoice Amount	
Pool Chemicals & Freight	0000102624	\$114.98	
Pool Chemicals & Freight	0000103019	\$269.38	

C & S Disposal	EFT0004573	2022-04-12	\$23,092.31

Invoice Description	Invoice Number	Invoice Amount	
Mar Waste&Recycling Collection	2174	\$23,092.31	

Digitex Canada Inc.	EFT0004574	2022-04-12	\$383.28

Invoice Description	Invoice Number	Invoice Amount	
P&L Photocopies 03.04 to 04.03	IN819392	\$383.28	

Gyro Ag Ltd.	EFT0004575	2022-04-12	\$18.12

Invoice Description	Invoice Number	Invoice Amount	
Trans Rod for Snowgate Shear	2559	\$18.12	

Hach Sales & Service Ltd.	EFT0004576	2022-04-12	\$8,903.90

Invoice Description	Invoice Number	Invoice Amount	
WTP CL17 Capital Project	279057	\$10,919.51	

Heartland Express	EFT0004577	2022-04-12	\$526.80

Invoice Description	Invoice Number	Invoice Amount	
Shop Freight From Strongco	12946	\$411.27	
Shop Freight	12974	\$115.53	

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Heartland Overdoor	EFT0004578	2022-04-12	\$131.25

Invoice Description	Invoice Number	Invoice Amount	
Shop Adjust Hydrovac Bay Door	2022-050	\$131.25	

Jeremy Verhoven Trucking	EFT0004579	2022-04-12	\$6,237.00

Invoice Description	Invoice Number	Invoice Amount	
Snow Removal Truck & Trailer	1821	\$6,237.00	

Keen Klean	EFT0004580	2022-04-12	\$761.25

Invoice Description	Invoice Number	Invoice Amount	
Com Hall Steam Clean Carpets	867263	\$761.25	

Lifesaving Society	EFT0004581	2022-04-12	\$1,460.31

Invoice Description	Invoice Number	Invoice Amount	
Pool 1125 Swim Badges & 15 1st	17308	\$1,060.06	
Pool 6 National Lifeguard Exam	17340	\$93.00	
Pool 3 Lifesaving Standard 1st	17341	\$62.25	
Pool 3 CPR Exam Fee/3 Bronze	17492	\$67.50	
6 Canadian 1st Aid Manuals	17540	\$94.50	
Pool 4 Lifesaving Standard 1st	17704	\$83.00	

Loomis Express	EFT0004582	2022-04-12	\$331.98

Invoice Description	Invoice Number	Invoice Amount	
Shop Freight	9897199	\$69.21	
WTP Freight from Atlas Copco	9906389	\$262.77	

Municipal Property Consultants	EFT0004583	2022-04-12	\$6,915.99

Invoice Description	Invoice Number	Invoice Amount	
April Assessor	17156	\$6,915.99	

New West Freightliner	EFT0004584	2022-04-12	\$217.07

Invoice Description	Invoice Number	Invoice Amount	
Water Trans Battery Cover #3	X108022460:01	\$217.07	

Northstar Trucking Ltd.	EFT0004585	2022-04-12	\$7,553.53

Invoice Description	Invoice Number	Invoice Amount	
SRC Parking lot chips for Ice	322156	\$164.15	
Trans 8 Concrete blocks for	321866	\$840.00	
Snow Removal Machine Rent	322160	\$6,549.38	

Raven Rescue Safety Medical Lt	EFT0004586	2022-04-12	\$2,596.18

Invoice Description	Invoice Number	Invoice Amount	
Fire Joint Rescue Equipment	INV000151	\$2,596.18	

Rollies Vac Systems	EFT0004587	2022-04-12	\$336.00

Invoice Description	Invoice Number	Invoice Amount	

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Landfill Pumpout	21866		\$336.00
=====			
The Soap Stop	EFT0004588	2022-04-12	\$458.18
Invoice Description	Invoice Number	Invoice Amount	
SRC Janitor Supplies	480202		\$458.18
=====			
Stettler Registry Services Ltd	EFT0004589	2022-04-12	\$618.75
Invoice Description	Invoice Number	Invoice Amount	
Admin 9 Debtor Searches	SR200015062		\$194.25
Admin 9 Lien Searches	SR200015093		\$194.25
Admin 9 Statutory Charges	SR300013213		\$230.25
=====			
Stettler Telephone Answering S	EFT0004590	2022-04-12	\$136.50
Invoice Description	Invoice Number	Invoice Amount	
WTP Apr Working Alone Monitori	149		\$136.50
=====			
Stingray Radio Inc.	EFT0004591	2022-04-12	\$546.00
Invoice Description	Invoice Number	Invoice Amount	
Misc Dept March Advertising	470483-3		\$546.00
=====			
Under Pressure Line Jetting In	EFT0004592	2022-04-12	\$351.75
Invoice Description	Invoice Number	Invoice Amount	
Drainage Machine Rental	13001		\$351.75
=====			
W.R. Meadows of Western Canada	EFT0004593	2022-04-12	\$345.14
Invoice Description	Invoice Number	Invoice Amount	
Road 205L of Primer	120013660		\$345.14
=====			
Wheels On	EFT0004594	2022-04-12	\$325.50
Invoice Description	Invoice Number	Invoice Amount	
Trans Confined Space Entry/Res	83777		\$325.50
=====			
WTS Manufacturing & Sales Inc.	EFT0004595	2022-04-12	\$2,137.59
Invoice Description	Invoice Number	Invoice Amount	
Water Trans Steel Tubing for	2308		\$2,137.59
=====			
	Total Cheques		\$65,735.83
=====			

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Chequebook ID	GENERAL
Vendor Name	First	Last	Cheque Number	EFT0004596
Cheque Date	First	Last		EFT0004622

Sorted By: Cheque Number

Distribution Types Included:All

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Accu-Flo Meter Service Ltd.	EFT0004596	2022-04-19	\$30,954.00

Invoice Description		Invoice Number	Invoice Amount

Water Trans 42 5/8" E-Coders		101651	\$21,730.80
Water Trans 18 5/8" E-Coders		101341	\$9,223.20

Acklands - Grainger Inc.	EFT0004597	2022-04-19	\$674.73

Invoice Description		Invoice Number	Invoice Amount

Pool Facility Janitor Supplies		9231381154	\$318.32
Pool Facility Janitor Supplies		9245689311	\$137.79
Pool Facility Janitor Supplies		9257157041	\$109.31
Pool Facility Janitor Supplies		9257157058	\$109.31

Action Plumbing & Excavating	EFT0004598	2022-04-19	\$16,161.53

Invoice Description		Invoice Number	Invoice Amount

WTP CIP Caustic Tank Heater		W37613	\$11,804.09
Water Tube heater Repair		W37547	\$684.60
Water Repair Airation Bldg Asp		W37523	\$845.25
SRC Vent Cover/Temp Cart		I030165	\$2,710.97
Pool Facility Plumbing Supplie		I030062	\$29.30
Pool Facility Garden Hose Cap		I030140	\$87.32

Alberta Animal Services	EFT0004599	2022-04-19	\$14,306.76

Invoice Description		Invoice Number	Invoice Amount

Bylaw March Enforcement		11940	\$14,306.76

Angus, Lara	EFT0004600	2022-04-19	\$238.39

Invoice Description		Invoice Number	Invoice Amount

P.R. EDA Conference/TS Lunch		2022.04.07	\$238.39

APEX Supplementary Pension Pla	EFT0004601	2022-04-19	\$424.87

Invoice Description		Invoice Number	Invoice Amount

Pension Plan Trust		PP07-22	\$424.87

Auton, Ezra	EFT0004602	2022-04-19	\$28.00

Invoice Description		Invoice Number	Invoice Amount

Trans Class 3 Licence		2022.04.07	\$28.00

Bagshaw Electric Ltd.	EFT0004603	2022-04-19	\$4,608.23

Invoice Description		Invoice Number	Invoice Amount

Shop Install Electrical forDEF		W12583	\$429.64
Trans 120V Plug for Boom Lift		IC033007	\$23.51
Trans Propane		IC033008	\$26.34

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
WTP CIP Caustic Tank Heater	W12604		\$2,095.03
Water Change out CL17	W12661		\$78.23
Water 3 Bulbs for Lift Station	IC032574		\$7.32
SRC Camera install parts	IC032852		\$10.88
SRC Troubleshoot infrared heat	W12629		\$101.24
Pool Troubleshoot Whirlpool Mo	W12627		\$310.71
Pool Repair Pump Rotor	W12660		\$814.54
WTP Repair Unit Heater	W12646		\$710.79

=====
 Bond-O Security EFT0004604 2022-04-19 \$246.75

Invoice Description	Invoice Number	Invoice Amount
SRC Security Camera	BONDOIN124313	\$94.50
SRC Video Balun Pigtail	BONDOIN124350	\$42.00
Office Security Standby Batter	BONDOIN122130	\$110.25

=====
 Bounty Onsite Inc. EFT0004605 2022-04-19 \$4,610.85

Invoice Description	Invoice Number	Invoice Amount
Shop 2 cases of Scott Tissue	001-123762	\$125.90
Trans 1 Box of Gloves	001-123815	\$12.15
Trans Top-Gard Ratchet Susp	001-124160	\$116.93
Trans 1 Box of Gloves	001-124331	\$8.81
WTP Janitor Supplies	001-124288	\$451.37
Water Dig Trailer Supplies	001-123903	\$25.01
SRC Towel Dispenser	001-124146	\$402.28
SRC Janitor Supplies	001-123785	\$736.85
SRC Janitor Supplies	001-123991	\$660.62
SRC Janitor Supplies	001-124024	\$591.73
SRC Janitor Supplies	001-124273	\$777.97
SRC 20" Floor Machine Pads	001-124522	\$133.29
Comm Hall Janitor Supplies	001-122373	\$198.92
Comm Hall Janitor Supplies	001-123263	\$355.33
Cmm Hall Eye Wash	001-124739	\$13.69

=====
 Burmac Mechanical 2000 EFT0004606 2022-04-19 \$72.28

Invoice Description	Invoice Number	Invoice Amount
WTP Machine Repair Parts	102297	\$27.81
WTP 3/4" Valve	102215	\$28.88
WTP PVC Parts	102106	\$15.59

=====
 Canadian Tire #671 EFT0004607 2022-04-19 \$18.89

Invoice Description	Invoice Number	Invoice Amount
SRC Bolts & Screws	4919	\$18.89

=====
 Canadian Union of Public Emplo EFT0004608 2022-04-19 \$632.50

Invoice Description	Invoice Number	Invoice Amount
Union Dues	PP07-22	\$632.50

=====
 Canoe Procurement Group of Can EFT0004609 2022-04-19 \$22,167.50

Invoice Description	Invoice Number	Invoice Amount
Shop TPMS Sensor Install #48	AB107175	\$125.31
Shop Valve Stem Adapters	AB103559	\$31.82
Trans Tire Repair unit #36	AB107170	\$255.73
Trans Bucket Cutting Edge#117	AB103458	\$757.85
Trans Frost Bucket Teeth #36	AB103781	\$27.85
Trans Sign Materials	AB105626	\$295.90

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Water Tire Repair Unit #81	AB105146		\$45.05
Water Inventory	AB105840		\$2,106.13
Water Loader Control Valve#152	AB105904		\$635.72
Misc Department Equip Gas Oil	PF-10108-97863		\$10,903.37
Parks/Trans/Water Gasoline	PF-10139-98101		\$556.93
Parks/Trans/Water Diesel	PF-10157-98252		\$6,304.96
Trans/Water General Grease	PF-10158-98269		\$80.41
Shop Supplies Grease	PF-10174-98367		\$40.47
=====			
Central Alberta Co-op Ltd.	EFT0004610	2022-04-19	\$882.00
=====			
Invoice Description	Invoice Number	Invoice Amount	

Park 4 bags of Grass Seed	4219527	\$882.00	
=====			
CentralSquare Canada Software	EFT0004611	2022-04-19	\$1,140.95
=====			
Invoice Description	Invoice Number	Invoice Amount	

Computer Extender Annual Maint	342932	\$1,140.95	
=====			
ClearTech Industries Inc.	EFT0004612	2022-04-19	\$17,177.96
=====			
Invoice Description	Invoice Number	Invoice Amount	

WTP Chemicals & Container Dep	INV1017719	\$5,973.56	
WTP Chemicals	INV1017967	\$11,652.96	
Pool Chemicals & Container Dep	INV1017721	\$3,428.58	
=====			
Dean's Machine Inc.	EFT0004613	2022-04-19	\$416.79
=====			
Invoice Description	Invoice Number	Invoice Amount	

Trans New Pin & Bushing #145	45990	\$416.79	
=====			
ESC Automation	EFT0004614	2022-04-19	\$1,839.60
=====			
Invoice Description	Invoice Number	Invoice Amount	

Pool Software Maintenance	SCPAY0119062	\$1,839.60	
=====			
Hach Sales & Service Ltd.	EFT0004615	2022-04-19	\$1,581.91
=====			
Invoice Description	Invoice Number	Invoice Amount	

WTP Lab Supplies & Freight	281299	\$362.70	
WTP Lab Supplies	279707	\$757.37	
WTP Lab Supplies	280240	\$82.10	
WTP Lab Supplies	280672	\$379.74	
=====			
Stettler Home Hardware	EFT0004616	2022-04-19	\$2,162.53
=====			
Invoice Description	Invoice Number	Invoice Amount	

Office 3 water refills	128329	\$15.75	
Office 3 water refills	128485	\$15.75	
Trans Cat Food, Wipes	128289	\$31.70	
WTP cut keys for plant	128467	\$6.28	
Shop 3 water refills	128400	\$11.25	
SRC Contact Cement/Cable Ties	128374	\$20.55	
SRC Janitor supplies	128297	\$9.43	
SRC Felt pads	128518	\$23.08	
SRC Glue Gun & Sticks	128520	\$37.78	
Seniors Wall Sconce Bulbs	128308	\$18.89	
Parks Line Marking paint	128494	\$1,392.05	
Parks Line Marking paint	128524	\$580.02	

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
i. d. Apparel	EFT0004617	2022-04-19	\$396.43
=====			
Invoice Description	Invoice Number	Invoice Amount	
SRC Staff Uniforms	108568	\$396.43	
=====			
OK Tire Stettler	EFT0004618	2022-04-19	\$154.39
=====			
Invoice Description	Invoice Number	Invoice Amount	
Trans REplace TPMS Sensor #141	IN084588	\$65.52	
Trans Truck Tire Balance #36	IN084644	\$62.09	
Water Tire Repair #175	IN084336	\$26.78	
=====			
Peavey Mart	EFT0004619	2022-04-19	\$299.16
=====			
Invoice Description	Invoice Number	Invoice Amount	
Roads Rainsuit	3005299003	\$68.24	
Water Safety Hoodie	2008922003	\$57.74	
SRC Cable Ties	2006726003	\$31.48	
SRC Hi-Vis Hoodie	3005613003	\$47.24	
SRC Hi-Vis Hoodie	2008329004	\$94.46	
=====			
Stettler Building Supplies Ltd	EFT0004620	2022-04-19	\$69.81
=====			
Invoice Description	Invoice Number	Invoice Amount	
Snow Removal Equip Repair Part	AH0075	\$69.81	
=====			
Stettler Dodge Ltd.	EFT0004621	2022-04-19	\$131.65
=====			
Invoice Description	Invoice Number	Invoice Amount	
Trans O2 Sensors unit #45	153438	\$131.65	
=====			
Stettler Flooring	EFT0004622	2022-04-19	\$1,955.60
=====			
Invoice Description	Invoice Number	Invoice Amount	
SRC Painting Supplies/Material	71447	\$234.55	
SRC Painting Supplies/Material	71696	\$50.46	
Seniors Drapery	71724	\$1,670.59	
=====			
Total Cheques			\$123,354.06
=====			

**MINUTES OF THE REGULAR STETTLE WASTE MANAGEMENT AUTHORITY MEETING
HELD ON FRIDAY, MARCH 25, 2022 AT 10:03 A.M., IN THE COUNCIL CHAMBERS OF THE
COUNTY OF STETTLE NO. 6 ADMINISTRATION BUILDING, STETTLE, ALBERTA AND
VIA VIDEO CONFERENCE.**

PRESENT: Justin Stevens, County of Stettler Councillor
Ernie Gendre, County of Stettler Councillor (Chairperson)
Kurt Baker, Town of Stettler Councillor
Sean Nolls, Town of Stettler Councillor (Alternate)
Amber Hoogenberg, Village of Big Valley
Rick Nelson, Village of Donalda
Dan Hiller, Summer Village of Rochon Sands
(Executive Committee Member)
Grace Fix, Recycling Representative
(Heartland Beatification Committee)

Other: Rene Doucette, Manager/SWMA Representative
Yvette Cassidy, County of Stettler CAO (SWMA CAO)
Andrew Brysiuk, Director of Municipal Services
Christa Cornelssen, Director of Corporate Services
Teresa Walker, Accounting Technician
Marlene Hanson, County of Stettler Executive Assistant

ABSENT: Cheryl Barros, Town of Stettler (Vice Chairperson)
Bill Sanchuck, Summer Village of White Sands
Mark Fox, Stettler Member at Large

CALL TO ORDER

The meeting was called to order at 10:03 a.m., Friday, March 25, 2022 by Chairperson Ernie Gendre.

AGENDA ADDITIONS AND APPROVAL

16.03.25.22 Moved by Sean Nolls
“that the March 25, 2022 agenda for the Stettler Waste Management Authority Meeting be approved with the following additions:
1. Land Fill Review
RE: Post Closure Liability.” Carried Unanimously

Introductions were completed.

MINUTE APPROVAL

17.03.25.22 Moved by Kurt Baker
“that the January 21, 2022 Stettler Waste Management Authority Meeting minutes be approved as presented.” Carried Unanimously

DELEGATIONS

Peggy Weinzierl, Gitzel and Company RE: Presentation of 2021 Audited Financial Statements:

Mrs. Weinzierl presented the Stettler Waste Management Authority Committee members with the audited financial statements for the 2021 year. Staff were thanked for their assistance in preparing the information. One reservation was noted that there is not sufficient knowledge to know if the post closure liabilities are adequate – sufficient studies are not available. It is at the Board’s discretion as to whether they are comfortable with the post closure liability as listed or if further studies are required.

The committee had discussion regarding the need for a new landfill cell in approximately 8-10 years. It was noted that the current cells can be added to vertically. Also, noted that we have cell usage until approximately 2080.

IN-CAMERA SESSION

18.03.25.22

Moved by Justin Stevens

“that the Stettler Waste Management Authority Board enter into an in-camera session at 10:26 a.m. to discuss items exempt from disclosure in the *Freedom of Information and Protection of Privacy Act* as: Section 19: Confidential Evaluations.” Carried Unanimously

Rene Doucette, Yvette Cassidy, Christa Cornelssen, Andrew Brysiuk, Teresa Walker and Marlene Hanson left the meeting.

19.03.25.22

Moved by Rick Nelson

“that the Stettler Waste Management Authority Board exit out of in-camera at 10:36 a.m.” Carried Unanimously

Rene Doucette, Yvette Cassidy, Christa Cornelssen, Andrew Brysiuk and Marlene Hanson rejoined the meeting.

NEW BUSINESS

2021 Audited Financial Statements:

20.03.25.22

Moved by Sean Nolls

“that the Stettler Waste Management Authority Board approve the 2021 Audited Financial Statements for the year ended December 31, 2021 as prepared and presented by Gitzel & Company Chartered Professional Accountants.” Carried Unanimously

Appoint 2022 Auditor:

21.03.25.22

Moved by Amber Hoogenberg

“that the Stettler Waste Management Authority appoint Gitzel & Company Chartered Professional Accountants as the Stettler Waste Management Authority’s 2022 Auditor.” Carried Unanimously

The meeting recessed at 10:38 a.m.

The meeting reconvened at 10:40 a.m.

Peggy Weinzierl left the meeting at 10:45 a.m.

MANAGER'S REPORT

It was noted that K&K Metal Recycling has increased their rates to \$35 per ton – in a 3-year contract – more revenue will be received. They have provided excellent service.

Donalda Transfer Site Burn Pit:

Rene Doucette noted that the burn pit will be placed on top of the ground.

22.03.25.22

Moved by Justin Stevens

“that the Stettler Waste Management Authority approve Wally’s Backhoe Services Ltd.’s quote for the Donalda Transfer Landfill Site Burn Pit Improvements in the amount of \$5,200.00 plus GST.” Carried Unanimously

23.03.25.22

Moved by Amber Hoogenberg

“that the Stettler Waste Management Manager’s Report dated March 25, 2022 be received for information.” Carried Unanimously

FINANCIALS

Payment Register, Bank Reconciliation and Year to Date Budget

Reports:

24.03.25.22

Moved by Sean Nolls

“that the Stettler Waste Management Authority’s payments Register for the payments posted between January 1 and February 28, 2022; the Bank Reconciliation and Reserves for the periods ending December 31, 2021, January 31 and February 28, 2022; and the Year to Date Budget for the month ending February 28, 2022 (all attached and forming part of these minutes) Reports to be approved as presented.”

Carried Unanimously

BUSINESS ARISING FROM PREVIOUS MINUTES

Justin Stevens brought up Recycling Contract for mattresses and the costs involved. Contract is for a 2-year period that expires in approximately 18 months. Grace Fix will address in her Recycling Report.

NEW BUSINESS continued . . .

Land Fill Review RE: Post Closure Liability:

Yvette Cassidy noted that a per capita dollar figure is collected and through research it has been identified that there are 2 options to move forward:

1. With the budgeted \$30,000 determine a basic scope of work and advertise for submissions from consultants in regard to the proper amount required for the Post Closure Liability; or
2. Tender to draft a Post Closure Plan at an approximate cost of \$100,000. This would take a lot of Rene Doucette’s time, therefore, may need to hire an additional employee to assist.

Noted that both could be tendered in order to determine costs, then presented to the Committee in order to make a better informed decision.

25.03.25.22

Moved by Sean Nolls

“that the Stettler Waste Management Authority tender both options:

1. Submission bid from consultants to research and determine the proper amount required for the Post Closure Liability; and
2. Submission bid to provide a Post Closure Plan;

and present the tenders at a future Stettler Waste Management Authority Meeting.”

Carried Unanimously

REPORTS:

Stettler SWMA Alberta January 2022 LCA:

26.03.25.22

Moved by Kurt Baker

“that the Stettler Waste Management Authority receive for information the Stettler SWMA Alberta January 2022 LCA (Textile Recycling Diversion Report - Diabetes Canada) report.” Carried Unanimously

Recycling Report:

Mattress Recycling Report was given verbally identifying that SWMA has a 2-year contract with Better Gone Mattress in Taber and with fuel costs increasing, the current \$1.25 per km charge is proposed to increase to \$1.70 per km which will raise costs to \$325 per trip resulting in an additional \$4,000 expense to the budget. Predicts that if SWMA receives the same volume of mattresses, the increase will create an expense of \$2,700 over the budgeted amount. Choices are:

- break the contract and discontinue the Mattress Recycling Program, or

- remain in the contract and if the budget is tight and in order not to exceed the budgeted amount, close the Mattress Recycling Program bin for a month in order to keep on budget or over budget. (This is the best option – from the landfill and residents’ perspective.)

Justin Stevens noted that he has had contact from a local individual that may be interested in taking over the Mattress Recycling contract – take apart and recycling (would need Yvette Cassidy and Rene Doucette to supply the individual with more information, prior to any quotes being received). Asks if SWMA can continue with the present contract for another month, then when we receive a quote, further decisions can be considered.

- The present contract will need to be reviewed to see if this is possible.
- Ernie Gendre believed that the increase may be on the high side. Sean Nolls noted that this concern is outside the Board’s authority.
- Grace Fix does not know if the increase is negotiable.

27.03.25.22 Moved by Justin Stevens

“that the Stettler Waste Management Authority Committee instruct Administration to research Better Gone Mattress’ contract regarding the out clause;
and
supply requested information to the new vender in order for them to determine if they will submit pricing;
and
to report to the June 24, 2022 Stettler Waste Management Authority Meeting.”

Carried Unanimously

Burn Pit:

Justin Stevens asked if individuals delivering painted and/or treated wood could be redirect to the Regional Landfill rather than entering into a Treated Wood Recycling program.

- Rene Doucette noted that the ratepayers will object.
- Grace Fix noted that this is for the small amounts, as full loads will be redirected to the Regional Landfill.
- An active educational advertising campaign was suggested (County Connections and Big Valley Newspaper). Breaking down of bulky items can be included in the education section.

Christa Cornelssen left the meeting at 11:17 a.m.

28.03.25.22 Moved by Grace Fix

“that the Stettler Waste Management Authority Committee approve a 6 month trial Treated Wood Recycling Program by renting a 30 yard bin from Five Star, Stettler, Alberta;
and
advertise an educational campaign to help the public be informed.”

In Favour: Amber Hoogenberg, Grace Fix, Dan Hiller, Kurt Baker, Justin Stevens, and Rick Nelson

Opposed: Sean Nolls and Ernie Gendre

Carried

29.03.25.22 Moved by Justin Stevens

“that the Stettler Waste Management Recycling Report dated March 25, 2022 be received for information.”

Carried Unanimously

2021 Annual Compliance Report:

30.03.25.22

Moved by Amber Hoogenberg

“that the Stettler Waste Management Authority receive the 2021 Annual Compliance Report for information.” Carried Unanimously

CONSENT AGENDA ITEMS

Email from Cleanfarms RE: Cleanfarms Program:

Yvette Cassidy brought to the Boards attention that SWMA will no longer be accepting any agricultural chemical jugs, therefore, they will need to be returned to the business that sold them/where they were purchased. Recycling responsibilities are being put onto the producers/suppliers. There is not much that the committee can do.

- Rene Doucette noted concern as suppliers are requesting that the jugs be in tote bags.
- Municipal sites will close by December 31, 2023.
- This is to be included in the educational advertising – 2023 SWMA will no longer be accepting chemical jugs.

31.03.25.22

Moved by Sean Nolls

“that the Stettler Waste Management Authority receive the Cleanfarms Program Email for information.” Carried Unanimously

NEXT MEETING

The next meeting is scheduled for June 24, 2022 at 10:00 a.m.

ADJOURNMENT

32.03.25.22

Moved by Sean Nolls

“that the Stettler Waste Management Authority Meeting be adjourned at 11:45 a.m.” Carried Unanimously

DRAFT

Chairperson

SWMA Chief Administrative Officer



Stettler's first Trade Show in 2 years a resounding success

Media Release

April 14, 2022

Stettler Trade Show- Bigger and Better than Ever!

After a two-year hiatus, the Stettler Regional Board of Trade and Community Development were able to host their 40th Anniversary Stettler Trade Show this past weekend. Held April 8, 9, and 10 at the Stettler Recreation Centre, the three-day event showcased the products and services of 104 exhibitors and entertainers.

“Simply being able to once again host a show, is a big win for the Stettler Board of Trade. After two years and many changed and cancelled plans, we were able to bring back a local event that brought people out to see what Stettler and area has to offer.” - Donna Morris, Project Manager

Visitors travelled from near and far to take in the Trade Show and Artisans Market and the Board of Trade saw the highest number of guests attend with record numbers on the Saturday. “This year’s show saw a lower number of exhibitors however we saw 3,100 people join us over the weekend which is the largest attendance number on recent record”- Morris said.

The annual Stettler Trade Show offers one stop shopping with family fun for a reasonable price and helps vendors promote their products and services to a variety of potential customers. Exhibitors showcased their wares from as far away as High Prairie however the vast majority were from Stettler and the Central Alberta area. Many new vendors have already shown interest in joining for 2023 as well showing promise to continue with the bigger and better theme the show holds. “I am quite happy with the overall success of the show and want to thank everyone who took part in some way to help with that success.”- Morris states.

Bookings for the 2023 Stettler Trade Show held April 14, 15, and 16, 2023 will be open for the public as of July 1, 2022. For more information, contact Donna Morris, Project Manager, at the Stettler Regional Board of Trade office by calling 403-742-3181 or emailing dmorris@stettlerboardoftrade.com.

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Photos and Media enquiries may be directed to:

Donna Morris, Project Manager

Stettler Regional Board of Trade & Community Development

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