

Town of **Stettler**

COUNCIL MEETING

APRIL 18, 2023

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 18th, 2023
6:30 P.M.
AGENDA**

1. **Agenda Additions**
2. **Agenda Approval**
3. **Confirmation of Minutes**
 - (a) Minutes of the Regular Council Meeting of April 4th, 2023 5-8
4. **Citizens Forum**
5. **Delegations**
 - (a) 6:35pm – Justin Tanner & Kim Hymers – 2022 Financial Statements 9-69
6. **Administration**
 - (a) 2023 Capital Budget – Paving Program Tender Award 70-71
 - (b) 2023 Capital Budget – 50 Avenue Water Replacements (42nd-46th Street) 72-73
 - (c) 2023 Capital Budget – Backhoe Purchase Update 74-75
 - (d) Seniors Week 2023 76
 - (e) 2023 Budget Summary – March 31, 2023 77-78
 - (f) 2023 Capital Budget Summary – March 31, 2023 79-82
 - (g) Bank Reconciliations – March 31, 2023 83-84
 - (h) CAO Reports 85-88
 - (i) Meeting Dates
 - Tuesday, May 2 – Council – 6:30pm
 - **Tuesday, May 9 – Tax Budget Deliberations – 3pm**
 - Tuesday, May 9 – COW – 4:30pm
 - Tuesday, May 16 – Council – 6:30pm
 - **Monday, June 5 – Friday, June 9 – Seniors' Week**
 - **Saturday, June 10 – Town & County Pancake Breakfast**
 - Tuesday, June 6 – Council – 6:30pm
 - Tuesday, June 13 – COW – 4:30pm
 - Tuesday, June 20 – Council – 6:30pm
 - Tuesday, July 4 – Council – 6:30pm
 - Tuesday, July 11 – COW – 4:30pm
 - Tuesday, July 18 – Council – 6:30pm

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APRIL 18th, 2023
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- Tuesday, August 1 – Council – 6:30pm
- Tuesday, August 8 – COW – 4:30pm
- Tuesday, August 15 – Council – 6:30pm

(j) Accounts Payable in the amount of \$477,397.53 89-94
(\$170,175.57 + \$251,085.92 + \$28,068.02)

7. **Council**

(a) Meeting Reports

8. **Minutes**

(a) Stettler Waste Management Authority – March 24, 2023 95-100

9. **Public Hearing**

10. **Bylaws**

11. **Correspondence**

(a) Government of Alberta – Adding New EMS Supports to Improve Response Times 101-104

(b) Stettler District 4-H Beef Council – Achievement Day Show & Sale Support 105

(c) Town of Barrhead – Exemption of Newspaper Media from EPR Program Revisions 106-107

(d) Alberta Municipal Affairs – Municipal Census Regulation 108-114

(e) Town of Tofield – Exemption of Newspaper from EPR Program Revisions 115

12. **Items Added**

13. **In-Camera Session**

(a) FOIP – Section 16 – Third Party Information – Unsightly Property

14. **Adjournment**

**MINUTES OF THE REGULAR MEETING OF THE TOWN OF STETTLER COUNCIL
HELD ON TUESDAY, APRIL 4th, 2023 IN THE MUNICIPAL OFFICE,
COUNCIL CHAMBERS**

Present: Mayor S. Nolls

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

CAO G. Switenky
Assistant CAO S. Gerlitz

Media (2)

Absent: Councillor C. Barros

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

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

Motion 23:04:01 Moved by Councillor Baker to approve the agenda as amended.

MOTION CARRIED
Unanimous

3. **Confirmation of Minutes:**

(a) Minutes of the Regular Meeting of Council held March 21st, 2023

Motion 23:04:02 Moved by Councillor Smith that the Minutes of the Regular Meeting of Council held on March 21st, 2023 be approved as presented.

MOTION CARRIED
Unanimous

(b) Business Arising from the March 21st, 2023 Minutes

4. **Citizen's Forum:** (a) None

5. **Delegations:** (a) None

6. **Administration:** (a) Stettler Regional Emergency Management Partnership Agreement

CAO Switenky advised that Section 32 of the Stettler Regional Emergency Management Partnership Agreement has been altered to read, "upon coming into effect, this Agreement shall supersede any and all previous disaster agreements among the Parties."

Motion 23:04:03 Moved by Councillor Lawlor that the Town of Stettler Council approve the revised Stettler Regional Emergency Management Partnership Agreement as presented.

MOTION CARRIED
Unanimous

(b) Meeting Dates

- Tuesday, April 11 – COW – 4:30pm
- **Friday, April 14 – Sunday, April 16 – Stettler Trade Show**
- Tuesday, April 18 – Council – 6:30pm
- Tuesday, May 2 – Council – 6:30pm
- **Tuesday, May 9 – Tax Budget Deliberations – 3pm**

- Tuesday, May 9 – COW – 4:30pm
- Tuesday, May 16 – Council – 6:30pm
- Tuesday, June 6 – Council – 6:30pm
- **Monday, June 5 – Friday, June 9 - Seniors Week**
- **Friday, June 9 – Saturday, June 10 – Steel Wheel Stampede**
- Tuesday, June 13 – COW – 4:30pm
- Tuesday, June 20 – Council – 6:30pm

Motion 23:04:04

Moved by Councillor Pfeiffer that the Town of Stettler Council cancel the Committee of the Whole Meeting scheduled for April 11th, 2023.

MOTION CARRIED
Unanimous

- (c) Accounts Payable in the amount of \$80,500.13

Motion 23:04:05

Moved by Councillor Lawlor that the Accounts Payable in the amount of \$80,500.13 (\$69,746.05 + \$10,003.29 + \$750.79) for the period ending April 4, 2023 having been paid, be accepted as presented.

MOTION CARRIED
Unanimous

7. **Council:**

Councillors outlined highlights of meetings they attended.

- (a) Mayor Nolls

March 22 – Talk of the Town
March 23 – County of Stettler Housing Authority
March 24 – Stettler Waste Management Authority
March 24 – Signed Cheques at the Town Office
March 28 – Meeting with Director of Planning & Development
March 29 – Talk of the Town
March 30-31 – Alberta Municipalities Spring Leadership Caucus
April 3 – Virtual Development Meeting with the Government of Alberta

- (b) Councillor Baker

March 23 – Provincial Public Safety Town Hall
March 24 – Stettler Waste Management Authority
March 27 – Stettler Fire Advisory Meeting
March 28 – Meeting with Director of Planning & Development
March 30 – Municipal Planning Commission

- (c) Councillor Barros

Report to be presented at a later date.

- (d) Councillor Lawlor

March 22 – RCMP Town Hall
March 28 – Meeting with Director of Planning & Development
March 30 – Municipal Planning Commission

- (e) Councillor Pfeiffer

March 22 – Performing Arts Centre Meeting
March 22 – Stettler Learning Centre Meeting
March 22 – RCMP Town Hall

March 28 – Meeting with Director of Planning & Development
March 30 – Municipal Planning Commission Meeting

(f) Councillor Randell

March 22 – RCMP Town Hall
March 23 – County of Stettler Housing Authority
March 28 – Meeting with Director of Planning & Development
March 30 – Municipal Planning Commission

(g) Councillor Smith

March 23 – Provincial Public Safety Town Hall
March 28 – Meeting with Director of Planning & Development
March 30 – Municipal Planning Commission Meeting
March 30 – Heartland Beautification Meeting

Motion 23:04:06

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

MOTION CARRIED
Unanimous

8. **Minutes:**

- (a) Stettler Regional Emergency Management Advisory – March 17, 2023
- (b) Parkland Regional Library System Board – February 23, 2023

Motion 23:04:07

Moved by Councillor Randell that the Town of Stettler Council approve the Minutes (a-b) as presented.

MOTION CARRIED
Unanimous

9. **Public Hearing:**

- (a) None

10. **Bylaws:**

- (a) None

11. **Correspondence:**

- (a) STARS – Town of Stettler 2022 Impact Report
- (b) Parkland Regional Library System – Board Talk
- (c) FCM – 2023 Federal Budget
- (d) Minister of Municipal Affairs – Joint Use and Planning Agreements

Motion 23:04:08

Moved by Councillor Smith that the Town of Stettler Council accept the Correspondence items (a-d) for information.

MOTION CARRIED
Unanimous

12. **Items Added:**

- (a) None

13. **In-Camera Session:**

- (a) FOIP – Section 16 – Third Party Information – Fire Services

Motion 23:04:09

Moved by Councillor Pfeiffer that the Town of Stettler Council enter an In-Camera Session with the CAO, Assistant CAO, Regional Fire Chief, and Deputy Regional Fire Chief present to discuss the In-Camera item.

MOTION CARRIED
Unanimous at 6:54 p.m.

Motion 23:04:10

Moved by Councillor Smith that the Town of Stettler Council return to the regular meeting.

MOTION CARRIED
Unanimous at 7:27 p.m.

Motion 23:04:11

Moved by Councillor Baker that, given the fire protective needs of the Town of Stettler moving forward, the Town of Stettler Council approves issuing to the County of Stettler a notice of intent to terminate the Regional Fire Agreement and Regional Fire Chief Agreement, and further to cooperate in good faith with the County of Stettler to transition the rural and regional fire service responsibilities, assets, and jurisdictional command authorities during the upcoming year to the County of Stettler.

Further, during a mutually reasonable transitional period, that the Town of Stettler shall continue to support in good faith the County of Stettler through the operation of Fire Station #1 with the understanding that shared funding acceptable to the Town is paramount for on-call stand-by readiness, incident command and reporting, volunteer response and support, operational planning & preparedness, and all other related vehicle and facility operational costs are reimbursed to the Town of Stettler from the County of Stettler.

MOTION CARRIED
Unanimous

14. **Adjournment:**

Motion 23:04:12

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

MOTION CARRIED
Unanimous at 7:30 p.m.

Mayor

Assistant CAO

MEMORANDUM

To: Greg Switenky, CAO

From: Steven Gerlitz, Asst. CAO

Date: April 18, 2023

Re: 2022 Financial Statements

Recommendation

That the Town of Stettler Council accept the 2022 Consolidated Financial Statements and the Municipal Financial Information Return for the Year Ended December 31, 2022 as presented, including correspondence from the Auditor as follows:

1. "Audit Findings" Letter dated April 18, 2023.
2. "Significant Deficiencies in Internal Control" Letter dated April 18, 2023
3. Auditor Opinion Letter dated April 18, 2023
4. The Auditors' Report on the 2022 Consolidated Financial Statements, dated April 18, 2023.
5. The Auditors' Report on the 2022 Municipal Financial Information Return dated April 18, 2023.

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

- 2022 Financial Audit
- 2022 Expense and Revenue Statement
- 2022 Reserves
- 2022 Capital Budget Summary

AUDIT FINDINGS

April 18, 2023

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, 2022. 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

GITZEL & COMPANY

Acknowledgement of Council:

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

(Date)

TOWN OF STETTLER
UNADJUSTED MISSTATEMENT SCHEDULE
FOR THE PERIOD ENDED DECEMBER 31, 2022

		Dr (Cr) Statement of Income			Dr (Cr) Balance Sheet Items		
File Ref	Description of Misstatement	Identified Misstatements	Likely or Projected Misstatements	Aggregate Misstatements	Assets	Liabilities	Closing Equity
20.1	Credit balances in taxes receivable	\$ -	\$ -	\$ -	\$ 32,892	\$ (32,892)	\$ -
20.4	Credit balances in utilities receivable	-	-	-	20,179	(20,179)	-
20.1	Board of Trade wages paid but not expensed at year end	20,835	-	20,835	(20,835)	-	20,835
20-18-2	Present value of local improvement levies receivable over stated	-	-	-	-	-	-
10-11	Convert US bank account to actual CDN converted balance	(47,653)	-	(47,653)	47,653	-	(47,653)
20-18-1	Adjust local improvements taxes receivable to actual for discounted future cash flows	-	-	-	(64,406)	-	64,406
30-1	Adjust inventory to actual for recovery of costs	140,000	-	140,000	(140,000)	-	140,000
	a) TOTALS CURRENT YEAR	\$113,182	\$-	\$ 113,182	\$ (124,517)	\$ (53,071)	\$ 177,588
	b) Effects of unadjusted misstatements from previous years			(27,985)	-	-	-
	c) Aggregate likely misstatements (i.e. a+b)			85,197	(124,517)	(53,071)	177,588
	d) Materiality (Performance)	\$333,333		333,333	(333,333)	(333,333)	333,333
	e) Amount remaining for further possible misstatement (if NEGATIVE materiality has been exceeded)			\$ 248,136	\$ 208,816	\$ 280,262	\$ 155,745

Conclusion:

The proposed adjustments noted above do not affect the fair presentation of the financial statements.

Town of Stettler

Year End: December 31, 2022

Adjusting journal entries

Date: 01/01/2022 To 12/31/2022

Prepared by	Reviewed by
JT 03/19/2023	

FS3

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
4	12/31/2022	Returns on Investments	1-99-02-00-02-550			33,010.77		
4	12/31/2022	Credit union - common member shares	3-00-00-00-00-300		33,010.77			
To record credit union share investment (new GL account required for LT investment)								
5	12/31/2022	Water Reservoir - Other Services	2-41-14-00-00-239		39,413.00			
5	12/31/2022	Water - Amortization Expense	2-98-99-41-00-900			788.26		
5	12/31/2022	Water - Engineering Structures	3-41-00-00-00-610			39,413.00		
5	12/31/2022	Accum Amort. - Eng St. - Water	3-98-99-00-02-610		788.26			
Write off painting of water reservoir as a maintenance expense and reverse amortization provision for 2022								
6	12/31/2022	Admin - Other Goods & Services	1-12-01-00-01-490			1,667.52		
6	12/31/2022	Sewer - Gain on sale of TCA	1-42-00-00-00-000			95,891.39		
6	12/31/2022	Sewer - Engineering Structures	3-42-00-00-00-610			392,282.94		
6	12/31/2022	Accum Amort. - Eng St. - Sewer	3-98-99-00-03-610		95,891.39			
6	12/31/2022	A/P - Holdbacks	4-07-00-00-00-274		393,950.46			
To write off holdbacks payable related to lagoon improvements from 2011 and record gain on disposal								
7	12/31/2022	Water Reservoir - Other Services	2-41-14-00-00-239		1,200.40			
7	12/31/2022	Water - Amortization Expense	2-98-99-41-00-900			16.01		
7	12/31/2022	Water - Engineering Structures	3-41-00-00-00-610			1,200.40		
7	12/31/2022	Accum Amort. - Eng St. - Water	3-98-99-00-02-610		16.01			
Write off costs associated with tree replacements								
					564,270.29	564,270.29		
Net Income (Loss)					(1,222,498.86)			

GITZEL & COMPANY

CHARTERED PROFESSIONAL ACCOUNTANTS

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

April 18, 2023

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

Dear Council:

We have been engaged to audit the financial statements of Town of Stettler for the year ended December 31, 2022. Canadian generally accepted auditing standards require that we communicate at least annually with you regarding all relationships between the municipality and us that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the appropriate provincial institute and applicable legislation, covering such matters as:

- a. holding a financial interest, either directly or indirectly, in a client;
- b. holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- c. personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- d. economic dependence on a client; and
- e. provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters.

We are aware of the following relationships between the municipality and us that, in our professional judgment, may reasonably be thought to bear on our independence.

The financial statements will be prepared by our firm in consultation with management. We will prepare journal entries and determine the classification of transactions with the approval of management.

The partner of the firm on this audit is also a volunteer firefighter for the Stettler Regional Fire Department and is compensated for the time he puts in to fulfill this role. He has no authority or

oversight over any financial matters of the fire department and as such we believe there to be no independence issues

Canadian generally accepted auditing standards require that we confirm our independence to the Council in the context of the Rules of Professional Conduct of the Chartered Professional Accountants of Alberta. Accordingly, we hereby confirm that we are independent with respect to the municipality within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Alberta as of April 18, 2023.

This report is intended solely for the use of the board of directors, management and council and others within the municipality and should not be used for any other purposes.

Yours very truly,

Gitzel & Company

GITZEL & COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS

Acknowledgement of Council:

I have read, reviewed and understand the above independence matters:

(Date)

**TOWN OF STETTLER
BOX 280**

**Stettler, AB
T0C 2L0**

April 18, 2023

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, 2022 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, 2022, 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. There have been no events subsequent to the balance sheet date up to the date of this letter that would require recognition or disclosure in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and related notes.

Yours very truly,

TOWN OF STETTLER

Per: _____ Title: _____

Per: _____ Title: _____

TOWN OF STETTLER
UNADJUSTED MISSTATEMENT SCHEDULE
FOR THE PERIOD ENDED DECEMBER 31, 2022

		Dr (Cr) Statement of Income			Dr (Cr) Balance Sheet Items		
File Ref	Description of Misstatement	Identified Misstatements	Likely or Projected Misstatements	Aggregate Misstatements	Assets	Liabilities	Closing Equity
20.1	Credit balances in taxes receivable	\$ -	\$ -	\$ -	\$ 32,892	\$ (32,892)	\$ -
20.4	Credit balances in utilities receivable	-	-	-	20,179	(20,179)	-
20.1	Board of Trade wages paid but not expensed at year end	20,835	-	20,835	(20,835)	-	20,835
20-18-2	Present value of local improvement levies receivable over stated	-	-	-	-	-	-
10-11	Convert US bank account to actual CDN converted balance	(47,653)	-	(47,653)	47,653	-	(47,653)
20-18-1	Adjust local improvements taxes receivable to actual for discounted future cash flows	-	-	-	(64,406)	-	64,406
30-1	Adjust inventory to actual for recovery of costs	140,000	-	140,000	(140,000)	-	140,000
	a) TOTALS CURRENT YEAR	\$113,182	\$-	\$ 113,182	\$ (124,517)	\$ (53,071)	\$ 177,588
	b) Effects of unadjusted misstatements from previous years			(27,985)	-	-	-
	c) Aggregate likely misstatements (i.e. a+b)			85,197	(124,517)	(53,071)	177,588
	d) Materiality (Performance)	\$333,333		333,333	(333,333)	(333,333)	333,333
	e) Amount remaining for further possible misstatement (if NEGATIVE materiality has been exceeded)			\$ 248,136	\$ 208,816	\$ 280,262	\$ 155,745

Conclusion:

The proposed adjustments noted above do not affect the fair presentation of the financial statements.

Town of Stettler

Year End: December 31, 2022

Adjusting journal entries

Date: 01/01/2022 To 12/31/2022

Prepared by	Reviewed by
JT 03/19/2023	

FS3

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
4	12/31/2022	Returns on Investments	1-99-02-00-02-550			33,010.77		
4	12/31/2022	Credit union - common member shares	3-00-00-00-00-300		33,010.77			
To record credit union share investment (new GL account required for LT investment)								
5	12/31/2022	Water Reservoir - Other Services	2-41-14-00-00-239		39,413.00			
5	12/31/2022	Water - Amortization Expense	2-98-99-41-00-900			788.26		
5	12/31/2022	Water - Engineering Structures	3-41-00-00-00-610			39,413.00		
5	12/31/2022	Accum Amort. - Eng St. - Water	3-98-99-00-02-610		788.26			
Write off painting of water reservoir as a maintenance expense and reverse amortization provision for 2022								
6	12/31/2022	Admin - Other Goods & Services	1-12-01-00-01-490			1,667.52		
6	12/31/2022	Sewer - Gain on sale of TCA	1-42-00-00-00-000			95,891.39		
6	12/31/2022	Sewer - Engineering Structures	3-42-00-00-00-610			392,282.94		
6	12/31/2022	Accum Amort. - Eng St. - Sewer	3-98-99-00-03-610		95,891.39			
6	12/31/2022	A/P - Holdbacks	4-07-00-00-00-274		393,950.46			
To write off holdbacks payable related to lagoon improvements from 2011 and record gain on disposal								
7	12/31/2022	Water Reservoir - Other Services	2-41-14-00-00-239		1,200.40			
7	12/31/2022	Water - Amortization Expense	2-98-99-41-00-900			16.01		
7	12/31/2022	Water - Engineering Structures	3-41-00-00-00-610			1,200.40		
7	12/31/2022	Accum Amort. - Eng St. - Water	3-98-99-00-02-610		16.01			
Write off costs associated with tree replacements								
					564,270.29	564,270.29		
Net Income (Loss)			(1,222,498.86)					

FINANCIAL INFORMATION RETURN

Town of Stettler (0298)

For the Year Ending December 31, 2022

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

Greg Switenky

Name

April 18, 2023

Date

Alberta ■
Municipal Affairs

Audited Schedule Error(s): Items listed below will require additional explanation. After submission a member of the Information Services Team may reach out to you requesting clarification on these items.

Audited Schedule Warning(s): The items below may require additional explanation. After submission a member of the Information Services Team may reach out to you requesting clarification on these items.

Please ensure the Machinery and Equipment taxes has been recorded under Line 3950

Audited Schedule (-) Values: Although allowed, some negative values are already assumed in calculations (i.e. Reductions, Expenses etc.). The following are items where a negative entered may alter the intended "horizontal" or "vertical" results and should be checked prior to submission.

<i>FIR Line</i>	<i>Col 1</i>	<i>Col 2</i>	<i>Col 3</i>	<i>Col 4</i>
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Unaudited Schedule Error(s):

Audited Schedules

Schedule 9A

FINANCIAL POSITION

	Total
	1
Assets	0010
Cash and Temporary Investments	0020 12,957,478
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current	0040 209,263
. Arrears	0050 139,465
. Allowance	0060 -12,511
Receivable From Other Governments	0070 1,722,741
Loans Receivable	0080
Trade and Other Receivables	0090 1,062,623
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 33,011
Other Current Assets	0230
Other Long Term Assets	0240 964,363
	0250
Total Financial Assets	0260 17,076,433
	0270
Liabilities	0280
Temporary Loans Payable	0280
Payable To Other Governments	0290 110,779
Accounts Payable & Accrued Liabilities	0300 1,260,651
Deposit Liabilities	0310 28,900
Deferred Revenue	0340 2,225,070
Long Term Debt	0350 4,016,317
Other Current Liabilities	0360 6,340
Asset Retirement Obligations.....	0365
Other Long Term Liabilities	0370 105,359
	0380
Total Liabilities	0390 7,753,416
	0395
Net Financial Assets (Net Debt)	0395 9,323,017
	0400
Non Financial Assets	0400
Tangible Capital Assets.....	0400 86,136,186
Inventory for Consumption.....	0410
Prepaid Expenses	0420 92,799
Other.....	0430 733,882
	0440
Total Non-Financial Assets	0440 86,962,867
	0450
Accumulated Surplus	0450 96,285,884

CHANGE IN OPERATING ACCUMULATED SURPLUS

Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Operating Surplus - Beginning of Year	0500	2,636,118	9,754,524	85,117,741	97,508,383
Net Revenue (Expense)	0505	-1,222,499			-1,222,499
Funds Designated For Future Use	0511	-3,165,558	3,165,558		
Restricted Funds - Used for Operations	0512	1,513,828	-1,513,828		
Restricted Funds - Used for TCA	0513		-308,443	308,443	
Current Year Funds Used for TCA	0514	-1,752,783		1,752,783	
Donated and Contributed TCA	0516				
Disposals of TCA	0517	296,391		-296,391	
Annual Amortization Expense	0518	5,251,235		-5,251,235	
Long Term Debt - Issued	0519				
Long Term Debt - Repaid	0521	-488,528		488,528	
Capital Debt - Used for TCA	0522				
	0523				
Other Adjustments	0524				
Accumulated Operating Surplus - End of Year	0525	3,068,204	11,097,811	82,119,869	96,285,884

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Revenue 1	Expense 2
Total General	0700 8,173,723	
Function	0710	1150
General Government	0720	1160
Council and Other Legislative	0730	1170 202,355
General Administration	0740 419,912	1180 1,087,180
Other General Government.....	0750	1190
Protective Services	0760	1200
Police	0770 551,515	1210 1,134,059
Fire	0780 501,152	1220 893,903
Disaster and Emergency Measures	0790	1230 39,258
Ambulance and First Aid	0800	1240
Bylaws Enforcement	0810 117,412	1250 198,031
Other Protective Services.....	0820	1260
Transportation	0830	1270
Common and Equipment Pool	0840	1280 532,868
Roads, Streets, Walks, Lighting	0850 740,622	1290 4,719,870
Airport	0860 10,531	1300 51,868
Public Transit	0870	1310
Storm Sewers and Drainage	0880	1320 112,429
Other Transportation	0890	1330
Environmental Use and Protection	0900	1340
Water Supply and Distribution	0910 3,979,270	1350 3,328,238
Wastewater Treatment and Disposal	0920 994,544	1360 863,062
Waste Management	0930 828,381	1370 703,491
Other Environmental Use and Protection	0940	1380
Public Health and Welfare	0950	1390
Family and Community Support	0960 157,148	1400 196,435
Day Care	0970	1410
Cemeteries and Crematoriums	0980 29,550	1420 48,101
Other Public Health and Welfare	0990	1430
Planning and Development	1000	1440
Land Use Planning, Zoning and Development	1010 101,707	1450 510,172
Economic/Agricultural Development	1020 140,486	1460 567,489
Subdivision Land and Development	1030	1470 56,133
Public Housing Operations	1040	1480 85,967
Land, Housing and Building Rentals	1050 287,481	1490 67,369
Other Planning and Development.....	1060	1500
Recreation and Culture	1070	1510
Recreation Boards	1080	1520
Parks and Recreation	1090 1,193,456	1530 3,587,305
Culture: Libraries, Museums, Halls	1100 54,647	1540 518,453
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 18,281,537	1580 19,504,036
Net Revenue/Expense		1590 -1,222,499

FINANCIAL ACTIVITIES BY TYPE / OBJECT

	Total
	1
Revenues	1700
Taxation and Grants in Place	1710
Property (net municipal, excluding requisitions).....	1720 6,025,244
Business	1730 5,827
Business Revitalization Zone	1740
Special	1750
Well Drilling	1760
Local Improvement	1770
Sales To Other Governments	1790
Sales and User Charges	1800 5,579,354
Penalties and Costs on Taxes	1810 97,624
Licenses and Permits	1820 161,670
Fines	1830 46,297
Franchise and Concession Contracts	1840 1,828,329
Returns on Investments (incl. Portfolio Investments)	1850 344,579
Rentals	1860 799,070
Insurance Proceeds	1870
Net Gain on Sale of Tangible Capital Assets	1880 95,891
Contributed and Donated Assets.....	1885
Federal Government Unconditional Transfers	1890
Federal Government Conditional Transfers	1900 1,580
Provincial Government Unconditional Transfers	1910
Provincial Government Conditional Transfers	1920 2,549,880
Local Government Transfers	1930 614,145
Transfers From Local Boards and Agencies	1940
Developer Agreements	1960
Offsite Levies	1962
Other Revenues	1970 132,047
Total Revenue	1980 18,281,537
Expenses	1990
Salaries, Wages, and Benefits	2000 6,178,139
Contracted and General Services	2010 2,403,877
Purchases from Other Governments	2020 1,007,203
Materials, Goods, Supplies, and Utilities	2030 3,501,390
Provision For Allowances	2040 21,928
Transfers to Other Governments	2050 331
Transfers to Local Boards and Agencies	2060 885,288
Transfers to Individuals and Organizations	2070 42,916
Bank Charges and Short Term Interest	2080 24,062
Interest on Operating Long Term Debt	2090
Interest on Capital Long Term Debt	2100 172,391
Accretion of Asset Retirement Obligations.....	2105
Amortization of Tangible Capital Assets	2110 5,251,235
Net Loss on Sale of Tangible Capital Assets.....	2125
Write Down of Tangible Capital Assets.....	2127
Other Expenditures	2130 15,276
Total Expenses	2140 19,504,036
Net Revenue (Expense)	2150 -1,222,499

REMEASUREMENT GAINS AND LOSSES

Schedule 9Q

Accumulated remeasurement gains (losses) at beginning of 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	384,251	82,867	21,589
Other General Government.....	2230			
Protective Services	2240			
Police	2250	8,184		
Fire	2260	45,422	150,499	
Disaster and Emergency Measures	2270			
Ambulance and First Aid	2280			
Bylaws Enforcement	2290			
Other Protective Services.....	2300			
Transportation	2310			
Common and Equipment Pool	2320		731,286	277,610
Roads, Streets, Walks, Lighting	2330	9,335	2,762,823	24,013
Airport	2340		31,202	
Public Transit	2350			
Storm Sewers and Drainage	2360		65,967	
Other Transportation	2370			
Environmental Use and Protection	2380			
Water Supply and Distribution	2390	2,970,118	941,670	66,471
Wastewater Treatment and Disposal	2400	876,236	22,417	41,111
Waste Management	2410	828,381	989	
Other Environmental Use and Protection	2420			
Public Health and Welfare	2430			
Family and Community Support	2440			
Day Care	2450			
Cemeteries and Crematoriums	2460	28,006	4,809	
Other Public Health and Welfare	2470			
Planning and Development	2480			
Land Use Planning, Zoning and Development	2490		1,746	
Economic/Agricultural Development	2500	136,656		
Subdivision Land and Development	2510		2,587	
Public Housing Operations	2520		85,967	
Land, Housing and Building Rentals	2530			
Other Planning and Development.....	2540			
Recreation and Culture	2550			
Recreation Boards	2560	3,002	38,383	
Parks and Recreation	2570	275,738	668,744	19,207
Culture: Libraries, Museums, Halls	2580	14,025	54,891	
Convention Centres	2590			
Other Recreation and Culture.....	2600			
Other Utilities	2605			
Gas	2606			
Electric	2607			
Other	2610			
Total	2620	5,579,354.00	1,695,373.00	5,251,235.00
				172,391.00

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				52,272
Other General Government	2730				
Protective Services	2740				
Police	2750				
Fire	2760	13,721			
Disaster and Emergency Measures	2770				
Ambulance and First Aid	2780				
Bylaws Enforcement	2790				
Other Protective Services	2800				
Transportation	2810				
Common and Equipment Pool	2820				
Roads, Streets, Walks, Lighting	2830	940,392			70,265
Airport	2840				
Public Transit	2850				
Storm Sewers and Drainage	2860				
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890	1,000,312			163,703
Wastewater Treatment and Disposal	2900	97,468			119,748
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	9,333			
Other Public Health and Welfare	2970				
Planning and Development	2980				
Land Use Planning, Zoning and Development	2990				
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				82,540
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture	3100				
Other Utilities	3105				
Gas	3106				
Electric	3107				
Other	3110				
Total	3120	2,061,226.00			488,528.00

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	73,656,940	940,392	432,682	74,164,650
Light Rail Transit Systems.....	3202				
Water Systems.....	3203	15,607,350	980,470	33,975	16,553,845
Wastewater Systems.....	3204	17,453,507	97,468	392,283	17,158,692
Storm Systems.....	3205	4,729,560			4,729,560
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures	3210	111,447,357	2,018,330	858,940	112,606,747
Construction In Progress.....	3219				
Buildings	3220	57,667,560	15,483		57,683,043
Machinery and Equipment	3230	7,821,853	18,080		7,839,933
Land	3240	1,525,999			1,525,999
Land Improvements.....	3245	6,584,422	9,333		6,593,755
Vehicles	3250	4,372,077			4,372,077
Total Capital Property Cost	3260	189,419,268.00	2,061,226.00	858,940.00	190,621,554.00
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	58,966,074	2,652,340	432,682	61,185,732
Light Rail Transit Systems	3272				
Water Systems	3273	5,723,623	187,414		5,911,037
Wastewater Systems	3274	5,806,708	308,598	33,976	6,081,330
Storm Systems	3275	1,425,390	65,968	95,891	1,395,467
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Total Engineered Structures	3280	71,921,795	3,214,320	562,549	74,573,566
Buildings	3290	18,510,951	1,166,312		19,677,263
Machinery and Equipment	3300	3,658,313	433,500		4,091,813
Land	3310				
Land Improvements.....	3315	2,966,470	266,590		3,233,060
Vehicles	3320	2,739,153	170,513		2,909,666
Total Accumulated Amortization	3330	99,796,682.00	5,251,235.00	562,549.00	104,485,368.00
Net Book Value of Capital Property	3340	89,622,586			86,136,186
Capital Long Term Debt (Net)	3350	4,504,845			4,016,317
Equity in Tangible Capital Assets	3400	85,117,741.00			82,119,869.00

LONG TERM DEBT SUPPORT

Schedule 9H

	Operating Purposes	Capital	Purposes	Total
	1		2	3
Long Term Debt Support	3405			
Supported by General Tax Levies	3410		858,305	858,305
Supported by Special Levies	3420		1,140,479	1,140,479
Supported by Utility Rates	3430		2,017,533	2,017,533
Other	3440			
Total Long Term Debt Principal Balance	3450		4,016,317.00	4,016,317.00

LONG TERM DEBT SOURCES

Schedule 9I

	Operating Purposes	Capital	Purposes	Total
	1		2	3
Loans to Local Authorities	3500		4,016,317	4,016,317
Canada Mortgage and Housing Corporation	3520			
Mortgage Borrowing	3600			
Other	3610			
Total Long Term Debt Principal Balance	3620		4,016,317.00	4,016,317.00

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

	Operating Purposes	Capital	Purposes	Total
	1		2	3
Principal Repayments by Year	3700			
Current + 1	3710		502,626	502,626
Current + 2	3720		482,989	482,989
Current + 3	3730		461,768	461,768
Current + 4	3740		481,157	481,157
Current + 5	3750		374,369	374,369
Thereafter	3760		1,713,408	1,713,408
Total Principal	3770		4,016,317.00	4,016,317.00
Interest by Year	3780			
Current + 1	3790		156,230	156,230
Current + 2	3800		134,233	134,233
Current + 3	3810		114,161	114,161
Current + 4	3820		94,772	94,772
Current + 5	3830		76,011	76,011
Thereafter	3840		170,229	170,229
Total Interest	3850		745,636.00	745,636.00

PROPERTY TAXES AND GRANTS IN PLACE

Schedule 9K

		Property Taxes 1	Grants - in Place 2	Total 3
Net Municipal Property Taxes				
Residential Land and Improvements	3910	3,777,294	21,316	3,798,610
Non-Residential				
Land and Improvements (Excluding M & E).....	3935	2,104,151	7,181	2,111,332
Machinery and Equipment	3950			
Linear Property	3960	112,780		112,780
Small Business Tax	3965			
Farm Land	3980	2,522		2,522
Adjustments to Property Taxes	3990			
Net Total Municipal Property Taxes	4000	5,996,747	28,497	6,025,244

Provincial and Seniors Foundation Requisitions

Education				
Residential/Farm Land			4031	1,424,049
Non-Residential			4035	948,093
Seniors Lodges			4090	372,673
Designated Industrial Property			4099	938
Other			4100	
Adjustments to Requisition Transfers			4110	
Total Requisition Transfers			4120	2,745,753

GRANTS IN PLACE OF TAXES

Schedule 9L

		Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200	7,181			7,181
Provincial Government	4210	21,316			21,316
Local Government	4220				
Other	4230				
Total	4240	28,497			28,497

DEBT LIMIT

Schedule 9AA

Debt Limit	5700	24,879,246
Total Debt	5710	4,016,317
Debt Service Limit	5720	4,146,541
Total Debt Service Costs	5730	658,856

Enter prior year Line 3450 Column 2 balance here:

4,504,845

GRANT AND DEFERRED GRANT REVENUE SCHEDULE

Schedule 9P

Cash and Temporary Investments

8820 12,957,478

Restricted Cash by Grant

Municipal Sustainability Initiative Capital	8825	797,834
Municipal Sustainability Initiative Operating	8826	
Federal Gas Tax Fund	8827	831,992
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	145,351
Alberta Community Partnership- Strategic Initiative	8833	80,000
Alberta Community Partnership- Regional Collaboration Program	8834	
Other Grants	8835	

Total Restricted Cash

8865 1,855,177

Unrestricted Cash

8870 11,102,301

Accounts Receivable - Grants

8872

Deferred Revenue

8875 2,225,070

Deferred Revenue by Grant

Municipal Sustainability Initiative Capital	8880	797,834
Municipal Sustainability Initiative Operating	8881	
Federal Gas Tax Fund	8882	831,992
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	145,351
Alberta Community Partnership- Strategic Initiative	8888	80,000
Alberta Community Partnership- Regional Collaboration Program	8889	
Other Grants	8890	

Total Deferred Revenue by Grant

8898 1,855,177

Other Deferred Revenue

8899 369,893

Unaudited Schedule (Municipal Statistics)

Schedule ST

Total Full-time Positions.....	5500	53.0
Number of Hamlets (for Specialized Municipalities and Municipal Districts only)	5515	
Length of all Open Roads Maintained (km)	5520	93.7
Length of Water Mains (km)		
Municipality Owned Systems	5555	66.3
Service Providers	5556	
Co-ops	5557	
Regional Systems	5558	
Other	5559	
Total	5560	66.3
Length of Wastewater Mains (km)		
Municipality Owned Systems	5565	59.8
Service Providers	5566	
Co-ops	5567	
Regional Systems	5568	
Other	5569	
Total	5570	59.8
Length of Storm Drainage Mains (km)	5580	26.1
Number of Residences (for Summer Villages only)	5590	
Number of Dwelling Units	5595	2,384
 2022 ASSESSMENT STATISTICS		
Total Assessment Services Costs (\$)	5596	82,851
Assessment Complaints to the Local Assessment Review Board (LARB)		
Number of LARB residential (three or fewer dwelling units) or farm land complaints filed	5602	
Number of LARB residential (three or fewer dwelling units) or farm land complaints withdrawn	5604	
Number of residential (three or fewer dwelling units) or farm land complaints heard by the LARB	5606	
Number of assessment adjustments made by the LARB	5608	
Assessment Complaints to the Composite Assessment Review Board (CARB)		
Number of CARB residential and non-residential complaints filed	5623	1
Number of CARB residential and non-residential complaints withdrawn	5625	1
Number of residential and non-residential complaints heard by the CARB	5627	
Number of residential and non-residential assessment adjustments made by the CARB	5629	1
 2022 WELL DRILLING EQUIPMENT TAX STATISTICS		
Does your municipality have a Well Drilling Equipment Tax (WDET) bylaw?	5531	No

2022 PLANNING STATISTICS

When was your Municipal Development Plan last approved (date)?	5658	September 3, 2013
Number of development permit applications received.....	5660	89
Average number of days from a development permit application to approval?	5669	30.0
Number of development permits issued.....	5661	89
Number of building permits issued.....	5668	50
Estimated value of construction from development/building permit (\$)		
Residential.....	5663	2,896,495
Commercial.....	5664	963,139
Industrial.....	5665	1,135,000
Institutional.....	5666	479,000
Total	5667	5,473,634.00
Does your municipality issue business licences?	5671	Yes
Number of business licences (new and renewals) issued in 2022?	5672	553
Average number of days from a business licence application to approval?	5673	2.0
Number of subdivision applications received in 2022?	5670	2
Number of subdivision applications approved in 2022?	5674	
Average number of days from subdivision application to approval?	5675	60.0
Number of land use bylaw amendment applications.....	5680	2
Number of Subdivision and Development Appeal Board appeals heard.....	5690	
Does your municipality have a Subdivision and Development Appeal Board (SDAB) established by bylaw?.....	5581	Yes
How many SDAB members are appointed?.....	5582	5
How many SDAB members are trained?.....	5583	1
Is the SDAB clerk a designated officer of your municipality?.....	5584	No
Has the SDAB clerk completed the SDAB Training?	5585	Yes
Is your municipality a member of an intermunicipal SDAB?.....	5586	No
How many municipalities are members of the intermunicipal SDAB?.....	5587	
Does your municipality have a Community Aggregate Payment Levy (CAPL) bylaw?	5541	No
What is the CAPL rate established by bylaw ? (\$ per tonne)	5542	
How much CAPL revenue (\$) was collected in 2022?	5543	
CAPL revenue in 2022 was allocated to: (select all that apply)	5544	
	General Government	
	Protective Services	
	Transportation	
	Environmental	
	Recreation	
	Other	

**TOWN OF STETTLER
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2022**

	<u>2022</u>	<u>2021</u>
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	\$ 12,957,478	\$ 12,165,639
Taxes and Grants-in-lieu Receivables (Note 3)	336,217	242,466
Local Improvement Taxes Receivable	964,363	1,084,292
Trade and Other Receivables	1,062,623	1,383,512
Receivable from Governments	1,722,741	1,742,108
Long-term Investments (Note 4)	33,011	40
Other Assets	<u>-</u>	<u>11,899</u>
TOTAL FINANCIAL ASSETS	<u>\$ 17,076,433</u>	<u>\$ 16,629,956</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	\$ 1,371,430	\$ 1,901,705
Deposit Liabilities	28,900	27,200
Deferred Revenue (Note 5)	2,225,070	2,947,820
Other Current Liabilities	6,340	-
Other Long-term Liabilities (Note 19)	105,359	105,359
Long-term Debt (Note 7)	<u>4,016,317</u>	<u>4,504,845</u>
TOTAL LIABILITIES	<u>\$ 7,753,416</u>	<u>\$ 9,486,929</u>
NET FINANCIAL ASSETS (DEBT)	<u>\$ 9,323,017</u>	<u>\$ 7,143,027</u>
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Note 9)	86,136,186	89,622,586
Land Held for Resale	733,882	733,882
Prepaid Expenses	<u>92,799</u>	<u>8,888</u>
TOTAL NON-FINANCIAL ASSETS	<u>\$ 86,962,867</u>	<u>\$ 90,365,356</u>
ACCUMULATED SURPLUS (Note 11)	<u>\$ 96,285,884</u>	<u>\$ 97,508,383</u>

CONTINGENCIES (NOTE 15)

Mayor

Date

TOWN OF STETTLER
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u> <u>Budget</u> <u>(Unaudited)</u>	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
REVENUES			
Net Taxes (Schedule 3)	\$ 6,017,088	\$ 6,031,071	\$ 5,966,363
Sales and User Fees	5,342,781	5,579,354	5,736,542
Government Transfers (Schedule 4)	1,502,873	1,470,232	1,368,008
Investment Income	141,600	344,579	82,713
Penalties and Costs on Taxes	87,950	97,624	92,677
Licenses and Permits	153,750	161,670	149,283
Fines	62,700	46,297	40,262
Franchise and Concession Contracts	1,870,000	1,828,329	1,667,707
Rentals	786,970	799,070	615,345
Other	363,899	227,938	190,717
Total Revenue	<u>\$ 16,329,611</u>	<u>\$ 16,586,164</u>	<u>\$ 15,909,617</u>
EXPENDITURES (Schedule 5)			
Legislative	220,640	202,356	191,963
Administration	1,081,708	1,004,313	1,491,387
Protective Services	2,370,212	2,114,752	2,181,219
Transportation	2,412,125	2,279,432	1,933,591
Water Supply and Distribution	3,149,731	2,635,832	2,131,214
Wastewater Treatment and Disposal	570,170	533,319	458,471
Waste Management	735,719	702,501	670,285
Public Health and Welfare	260,725	239,726	230,953
Subdivision Land Development	1,127,992	1,158,447	1,013,161
Recreation, Culture and Parks	3,581,139	3,382,123	2,906,087
Amortization (Note 18)	-	5,251,235	5,362,509
Total Expenditures	<u>\$ 15,510,161</u>	<u>\$ 19,504,036</u>	<u>\$ 18,570,840</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSE			
EXPENSES - BEFORE OTHER	\$ 819,450	\$ (2,917,872)	\$ (2,661,223)
OTHER			
Government Transfers for Capital (Schedule 4)	<u>3,580,218</u>	<u>1,695,373</u>	<u>2,141,615</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	4,399,668	(1,222,499)	(519,608)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>97,508,383</u>	<u>97,508,383</u>	<u>98,027,991</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$ 101,908,051</u>	<u>\$ 96,285,884</u>	<u>\$ 97,508,383</u>

TOWN OF STETTLER
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	\$ (1,222,499)	\$ (519,608)
Acquisition of Tangible Capital Assets	(2,061,226)	(3,105,310)
Proceeds on Disposal of Tangible Capital Assets	392,282	17,500
Amortization of Tangible Capital Assets	5,251,235	5,362,509
(Gain) Loss on Sale of Tangible Capital Assets	<u>(95,891)</u>	<u>57,988</u>
	\$ 3,486,400	\$ 2,332,687
Acquisition of Prepaid Assets	(92,799)	(8,888)
Use of Prepaid Assets	8,888	15,310
Acquisition of Land held for Resale	<u>-</u>	<u>(45,000)</u>
	\$ (83,911)	\$ (38,578)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	\$ 2,179,990	\$ 1,774,501
NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR	<u>\$ 7,143,027</u>	<u>\$ 5,368,526</u>
NET FINANCIAL ASSETS (DEBT), END OF YEAR	<u>\$ 9,323,017</u>	<u>\$ 7,143,027</u>

**TOWN OF STETTLER
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022**

	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess (Shortfall) of Revenues Over Expenditures	\$ (1,222,499)	\$ (519,608)
Non-cash items included in excess (shortfall) of revenues over expenditures:		
Amortization of Tangible Capital Assets (Note 18)	5,251,235	5,362,509
(Gain) Loss on Disposal of Tangible Capital Assets	(95,891)	57,986
Non-cash Charges to Operations (net change):		
Taxes and Grants-in-lieu Receivables	(93,751)	43,344
Local Improvement Taxes Receivables	119,928	126,320
Government Trade and Other Receivables	340,256	(404,927)
Other Financial Assets	11,899	4,529
Prepaid Expenses	(83,911)	6,423
Accounts Payable and Accrued Liabilities	(523,934)	(586,783)
Land Held for Resale	-	(45,000)
Deferred Revenue	(722,750)	863,053
Long Term Liability	-	-
Deposit Liabilities	1,700	4,700
Net Cash Provided by (used in) Operating Activities	<u>2,982,282</u>	<u>4,912,546</u>
CAPITAL		
Acquisition of Tangible Capital Assets	(2,061,226)	(3,105,310)
Sale of Tangible Capital Assets	392,282	17,500
Cash Applied to Capital Transactions	<u>(1,668,944)</u>	<u>(3,087,810)</u>
INVESTING		
Acquisition of long term investments	(32,971)	-
Decrease (increase) in Restricted Cash or Cash Equivalents	719,745	(825,238)
Cash Provided by (Applied to) Investing Transactions	<u>686,774</u>	<u>(825,238)</u>
FINANCING		
Long-Term Debt Repaid	(488,528)	(499,514)
Cash Provided by (Applied to) Financing Transactions	<u>(488,528)</u>	<u>(499,514)</u>
CHANGE IN CASH AND EQUIVALENTS DURING THE YEAR	\$ 1,511,584	\$ 499,984
CASH AND EQUIVALENTS - BEGINNING OF YEAR	<u>9,383,853</u>	<u>8,883,869</u>
CASH AND EQUIVALENTS - END OF YEAR	<u>\$ 10,895,437</u>	<u>\$ 9,383,853</u>
Cash and Cash Equivalents is Made up of:		
Cash and Temporary Investments (Note 2)	\$ 12,957,478	\$ 12,165,639
Less: Restricted Portion of Cash and Temporary Investments (Note 2)	(2,062,041)	(2,781,786)
	<u>\$ 10,895,437</u>	<u>\$ 9,383,853</u>

TOWN OF STETTLER
SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2022 Actual	2021 Actual
BALANCE, BEGINNING OF YEAR	2,636,118	9,754,524	85,117,741	97,508,383	98,027,991
Excess (deficiency) of Revenues over Expense	(1,222,499)	-	-	(1,222,499)	(519,608)
Unrestricted Funds Designated for Future Use	(3,165,558)	3,165,558	-	-	-
Restricted Funds Used for Operations	1,513,828	(1,513,828)	-	-	-
Restricted Funds Used for TCA	-	(308,443)	308,443	-	-
Current Year Funds Used for TCA	(1,752,783)	-	1,752,783	-	-
Donated and Contributed TCA	-	-	-	-	-
Disposal of TCA	296,391	-	(296,391)	-	-
Annual Amortization Expense	5,251,235	-	(5,251,235)	-	-
Long Term Debt Repaid	(488,528)	-	488,528	-	-
Long Term Debt Used for TCA	-	-	-	-	-
Long Term Debt Issued	-	-	-	-	-
Change in Accumulated Surplus	432,086	1,343,287	(2,997,872)	(1,222,499)	(519,608)
BALANCE, END OF YEAR	3,068,204	11,097,811	82,119,869	96,285,884	97,508,383

TOWN OF STETTLER
SCHEDULE 2 - TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2022 Actual	2021 Actual
COST:								
BALANCE, BEGINNING OF YEAR	1,525,999	6,584,422	57,667,560	111,447,357	7,821,853	4,372,077	189,419,268	187,963,645
Acquisition of Tangible Capital Assets		9,333	15,483	2,018,330	18,080	-	2,061,226	3,105,310
Construction-in-Progress				(858,940)			(858,940)	(1,649,687)
Disposal of Tangible Capital Assets								
Write Down of Tangible Capital Assets								
BALANCE, END OF YEAR	1,525,999	6,593,755	57,683,043	112,606,747	7,839,933	4,372,077	190,621,554	189,419,268
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	2,966,470	18,510,951	71,921,795	3,658,313	2,739,153	99,796,682	96,008,373
Annual Amortization		266,590	1,166,312	3,214,320	433,500	170,513	5,251,235	5,362,511
Accumulated Amortization on Disposals				(562,549)			(562,549)	(1,574,202)
BALANCE, END OF YEAR	-	3,233,060	19,677,263	74,573,566	4,091,813	2,909,666	104,485,368	99,796,682
2022 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	1,525,999	3,360,695	38,005,780	38,033,181	3,748,120	1,462,411	86,136,186	89,622,586
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	

TOWN OF STETTLER
SCHEDULE 3 - PROPERTY AND OTHER TAXES
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u> <u>Budget</u> <u>(Unaudited)</u>	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
TAXATION			
Real Property Taxes	\$ 8,572,108	\$ 8,596,746	\$ 8,447,021
Linear Property Taxes	166,939	166,939	158,522
Government Grants-in-lieu of Property Taxes	39,054	39,054	38,233
Special Assessments and Local Improvement Taxes	-	-	-
Business Taxes	<u>6,400</u>	<u>5,827</u>	<u>6,300</u>
Subtotal	<u>\$ 8,784,501</u>	<u>\$ 8,808,566</u>	<u>\$ 8,650,076</u>
REQUISITIONS			
Alberta School Foundation Fund - Basic	2,393,802	2,402,887	2,315,601
Seniors Foundation	372,673	373,670	368,112
Designated Industrial Property	<u>938</u>	<u>938</u>	<u>-</u>
Subtotal	<u>\$ 2,767,413</u>	<u>\$ 2,777,495</u>	<u>\$ 2,683,713</u>
NET MUNICIPAL TAXES	<u>\$ 6,017,088</u>	<u>\$ 6,031,071</u>	<u>\$ 5,966,363</u>

TOWN OF STETTLER
SCHEDULE 4 - GOVERNMENT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u> <u>Budget</u> <u>(Unaudited)</u>	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
TRANSFERS FOR OPERATING			
Federal Government	\$ 1,500	\$ 1,580	\$ 1,500
Provincial Government	556,596	854,507	768,021
Other Local Government	944,777	614,145	598,487
Subtotal	<u>\$ 1,502,873</u>	<u>\$ 1,470,232</u>	<u>\$ 1,368,008</u>
 TRANSFERS FOR CAPITAL:			
Provincial Government	\$ 3,580,218	\$ 1,695,373	\$ 2,141,615
Other Local Government	-	-	-
Subtotal	<u>\$ 3,580,218</u>	<u>\$ 1,695,373</u>	<u>\$ 2,141,615</u>
 TOTAL GOVERNMENT TRANSFERS	 <u>\$ 5,083,091</u>	 <u>\$ 3,165,605</u>	 <u>\$ 3,509,623</u>

TOWN OF STETTLER
SCHEDULE 5 - CONSOLIDATED EXPENDITURES BY OBJECT
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u> <u>Budget</u> <u>(Unaudited)</u>	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>
CONSOLIDATED EXPENSES BY OBJECT			
Salaries, Wages and Benefits	\$ 6,495,470	\$ 6,178,139	\$ 5,855,801
Contracted and General Services	3,262,154	2,403,877	2,219,818
Materials, Goods, Supplies and Utilities	3,470,295	3,501,390	2,871,862
Provision for Allowances	25,283	21,928	37,957
Purchases and Transfers from Other Governments	1,087,711	1,007,534	1,006,381
Transfers to Local Boards and Agencies	893,288	885,288	855,807
Transfers to Individuals and Organizations	38,260	42,916	40,509
Bank Charges and Short-term Interest	14,300	24,062	18,877
Interest on Long-term Debt	172,390	172,391	194,881
Other Expenditures	51,010	15,276	30,953
Loss on Sale of Tangible Capital Assets	-	-	75,485
Amortization of Tangible Capital Assets	-	5,251,235	5,362,509
 TOTAL EXPENSES	 <u>\$15,510,161</u>	 <u>\$19,504,036</u>	 <u>\$18,570,840</u>

TOWN OF STETTLER
SCHEDULE 6 - SEGMENTED DISCLOSURE
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Government	Protective Services	Transportation	Environmental Use & Protection	Public Health & Welfare	Planning & Development	Recreation & Culture	2022 Actual
REVENUE:								
Net Municipal Taxes	6,031,071							6,031,071
Sales to Other Governments	-							-
Sales and User Charges	384,251	53,606	9,335	4,674,735	28,006	136,342	293,079	5,579,354
Penalties and Costs on Taxes	72,434			25,150		47,208	40	97,624
Licenses and Permits		114,462						161,670
Fines		46,297						46,297
Franchise and Concession Contracts	1,828,329							1,828,329
Returns on Investments	294,120	4,978		42,332	1,545	1,604	-	344,579
Rentals			6,031			287,965	505,074	799,070
Federal Government Transfers							1,580	1,580
Provincial Government Transfers		400,754	731,287	964,087	157,148	54,649	1,593	2,309,518
Local Government Transfers		402,981	4,500		-	-	447,026	854,507
Other Revenues	(16,571)	147,000		95,891	-	-	1,618	227,938
Total Revenue	8,593,634	1,170,078	751,153	5,802,195	186,699	527,768	1,250,010	18,281,537
EXPENSES:								
Salaries, Wages and Benefits	786,326	570,708	926,824	1,419,576	35,326	617,984	1,821,395	6,178,139
Contracted and General Services	312,751	345,286	340,908	745,889	547	270,057	388,439	2,403,877
Purchases from Other Governments		1,007,203						1,007,203
Materials, Goods, Supplies and Utilities	49,225	191,555	889,229	1,300,436	7,418	207,402	856,125	3,501,390
Provision for Allowance	14,062			7,866	-		-	21,928
Transfer to Other Governments						331	-	331
Transfer to Local Boards and Agencies				404,736	196,435		284,117	885,288
Transfer to Individuals and Organizations	15,255			600	25,000	2,061		42,916
Bank Charges	10,686			538		2,059	10,779	24,062
Interest on Capital Long Term Debt	21,589		24,013	107,582			19,207	172,391
Net Loss on Sale of TCA		-						-
Other Expenditures	29			15,247				15,276
Total Expense	1,209,923	2,114,752	2,180,974	4,002,470	264,726	1,099,894	3,380,062	14,252,801
NET REVENUE, BEFORE AMORTIZATION	7,383,711	(944,674)	(1,429,821)	1,799,725	(78,027)	(572,126)	(2,130,052)	4,028,736
Amortization	82,867	150,499	3,137,602	1,023,140	4,809	128,683	723,635	5,251,235
NET REVENUE	7,300,844	(1,095,173)	(4,567,423)	776,585	(82,836)	(700,809)	(2,853,687)	(1,222,499)

TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2022

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, 2022

(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, 2022**

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>2022</u>	<u>2021</u>
Cash	\$ 12,957,478	\$ 12,165,639
Temporary Investments	<u> -</u>	<u> -</u>
Total	<u>\$ 12,957,478</u>	<u>\$ 12,165,639</u>

Interest is earned on the General Account at Prime Rate less 1.60%. Included in Cash and Temporary Investments is a restricted amount of \$2,062,041 (2021 - \$2,781,786) received from various Provincial Programs and related to deferred grant funding (Note 5).

Included in cash is a restricted balance of \$70,544 (2021 - \$66,294) related to trust funds held at year end (Note 12).

3. TAXES AND GRANTS IN LIEU RECEIVABLES

	<u>2022</u>	<u>2021</u>
Current and Grants-in-lieu	\$ 209,263	\$ 186,599
Arrears Taxes	139,465	68,378
Less: Allowance for Doubtful Accounts	<u>(12,511)</u>	<u>(12,511)</u>
Total	<u>\$ 336,217</u>	<u>\$ 242,466</u>

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2022**

4. LONG-TERM INVESTMENTS

	<u>2022</u>	<u>2021</u>
Credit Union Common Shares	\$ 33,011	\$ 40
Total	<u>\$ 33,011</u>	<u>\$ 40</u>

5. DEFERRED REVENUE

	<u>2022</u>	<u>2021</u>
Municipal Sustainability Initiative	\$ 797,834	\$ 1,309,036
New Deal Communities	831,992	871,830
Police Assistance	86,929	87,520
Basic Municipal Transportation	-	137,709
Municipal Stimulus Program	-	-
Alberta Community Partnership Grant	145,351	200,000
Other	199,935	175,691
Other - P&L	17,617	14,949
Other - BOT	145,412	151,085
Total	<u>\$ 2,225,070</u>	<u>\$ 2,947,820</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>2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>2022</u>
RCMP (Records Check)	62,264	8,184	439	70,009
Rescue Van	213,629	41,868	22,159	233,338
Land Farmed Site	7,650			7,650
Walking Pathway	35,817			35,817
Landfill Site Maintenance	3,000			3,000
Perpetual Care (Note 12)	66,294	4,250		70,544
West Stettler Planning	3,747			3,747
BOT Community Event	47,610			47,610
Building Maintenance	39,600	2,200		41,800
SRC Building Maintenance	9,211			9,211
Culture	126,753	30,000	27,497	129,256
Office Automation	2,825			2,825
RCMP Contract	399,631	132,456		532,087
Street Light Replacement	97,900			97,900
Mun 2000 Beautification	13,139			13,139
Coat Exterior Reservoir	40,000		39,413	587
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, 2022

Senior HUB	10,120	6,000		16,120
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	10,921	15,000		25,921
ARB	6,000	946		6,946
WTS Operations	129			129
Planning	22,937	50,000		72,937
Memorial Park	4,864			4,864
Provincial Grant	198,719		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	-			-
Vacation Accrual	163,058			163,058
WTP Waste Pond	210,000	70,000		280,000
BOT Events	3,478			3,478
Economic Development	10,000	30,000		40,000
WTP Valve/Small Capital	46,375	50,000		96,375
General Reserve	2,441,808	1,525,821	911,902	3,055,727
Available for Capital	355,418	323,472	165,507	513,383
Utilities - Other	570,199	320,874	363,461	527,612
Utilities - Water	380,696	54,007	43,174	391,529
Total Operating Reserves	\$ 7,562,779	\$ 2,665,078	\$ 1,822,271	\$ 8,405,586

Capital Reserves	2021	Increases	Decreases	2022
Admin Equipment/Computer	26,900	26,900		53,800
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	770,599	147,000		917,599
Common Services Equipment	52,173	9,680		61,853
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	205,545	50,000		255,545
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	800,700	266,900		1,067,600
Fishing Pier	8,780			8,780
East Industrial Loop	3,894			3,894
Total Capital Reserves	\$ 2,191,745	\$ 500,480	\$ -	\$ 2,692,225
TOTAL RESTRICTED FUNDS	\$ 9,754,524	\$ 3,165,558	\$ 1,822,271	\$ 11,097,811

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2022**

7. LONG-TERM DEBT

	<u>2022</u>	<u>2021</u>
Tax Supported Debentures	\$ 858,305	\$ 1,008,491
Self Supported Debentures	<u>3,158,012</u>	<u>3,496,354</u>
Total	<u>\$ 4,016,317</u>	<u>\$ 4,504,845</u>

Principal and interest repayments are due as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
2027	374,369	76,011	450,380
Thereafter	<u>1,713,408</u>	<u>170,229</u>	<u>1,883,637</u>
Total	<u>\$ 4,016,317</u>	<u>\$ 745,636</u>	<u>\$ 4,761,953</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 2023 through 2036. The average annual interest rate is 4.49% for 2022 (4.49% for 2021).

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 2022 were \$177,683 (2021 - \$200,004)

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>2022</u>	<u>2021</u>
Total Debt Limit	\$ 24,879,246	\$ 23,841,722
Total Debt	<u>4,016,317</u>	<u>4,504,845</u>
Amount of Debt Limit Unused	<u>\$ 20,862,929</u>	<u>\$ 19,336,877</u>
Service on Debt Limit	\$ 4,146,541	\$ 3,973,620
Service on Debt	<u>658,856</u>	<u>666,211</u>
Amount of Debt Servicing Limit Unused	<u>\$ 3,487,685</u>	<u>\$ 3,307,409</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, 2022**

9. TANGIBLE CAPITAL ASSETS

Net Book Value	<u>2022</u>	<u>2021</u>
Land	\$ 1,525,999	\$ 1,525,999
Land Improvements	3,360,695	3,617,951
Buildings	38,005,780	39,156,607
Engineered Structures		
Distribution Systems - Roads	12,978,918	14,689,647
Distribution Systems - Water	10,642,808	9,884,949
Distribution Systems - Wastewater	11,469,644	11,646,799
Distribution Systems - Storm	2,941,811	3,304,171
Machinery & Equipment & Furnishings	3,748,120	4,182,000
Vehicles	<u>1,462,411</u>	<u>1,614,463</u>
Total	<u>\$ 86,136,186</u>	<u>\$ 89,622,586</u>

10. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2022</u>	<u>2021</u>
Tangible Capital Assets (Schedule 2)	\$ 190,621,554	\$ 189,419,268
Accumulated Amortization (Schedule 2)	(104,485,368)	(99,796,682)
Long Term Debt (Note 7)	<u>(4,016,317)</u>	<u>(4,504,845)</u>
Total	<u>\$ 82,119,869</u>	<u>\$ 85,117,741</u>

11. ACCUMULATED SURPLUS

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

	<u>2022</u>	<u>2021</u>
Unrestricted Surplus (deficit)	\$ 3,068,204	\$ 2,636,118
Restricted Funds (Note 6)	11,097,811	9,754,524
Equity in Tangible Capital Assets (Note 10)	<u>82,119,869</u>	<u>85,117,741</u>
Total	<u>\$ 96,285,884</u>	<u>\$ 97,508,383</u>

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2022**

12. TRUST FUNDS

The Town of Stettler administers the following trust:

	<u>2022</u>	<u>2021</u>
Cemetery Perpetual Care		
Balance, Beginning of Year	\$ 66,294	\$ 55,144
Sale of Cemetery Plots/Columbarium Niche	4,250	11,150
Headstone Sidewalk Purchase	-	-
	<u>\$ 70,544</u>	<u>\$ 66,294</u>
Balance, End of Year	<u>\$ 70,544</u>	<u>\$ 66,294</u>

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:

		2022				2021
	<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	21,578	1,195	22,773	1	21,388
Councillor G. Lawlor	1	22,228	1,112	23,340	1	22,329
Councillor S. Pfeiffer	1	22,488	1,247	23,735	1	21,662
Mayor S. Nolls	1	41,986	2,359	44,345	1	39,237
Councillor W. Smith	1	21,318	1,181	22,499	1	21,388
Councillor K. Baker	1	21,838	1,210	23,048	1	5,564
Councillor T. Randall	1	22,228	1,232	23,460		5,564
CAO. G. Switenky	1	188,679	36,639	225,318	1	224,436

- (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, 2022

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 281,764 people and 435 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 8.45% of pensionable earnings up to the Canada Pension Plan Year's Maximum Pensionable Earnings and 12.80% for the excess.
- Employees of the Town of Stettler are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable earnings under the Canada Pension Plan, and 11.80% on pensionable salary above this amount.
- Total current and past service contributions by the Town of Stettler to the Local Authorities Pension Plan in 2022 were \$420,352 (2021 - \$435,218) Total current and past service contributions by the employees of the Town of Stettler to the Local Authorities Pension Plan in 2022 were \$375,375 (2021 - \$394,381)
- At December 31, 2021 the Plan disclosed an actuarial surplus of \$11.9 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, 2022

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, 2022

18. AMORTIZATION

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

	<u>2022</u>	<u>2021</u>
General Administration	\$ 82,867	\$ 95,234
Police Protective Services	-	-
Fire Protective Services	150,499	151,156
Common and Equipment Pool	277,610	253,063
Roads, Streets, Walks, Lighting	2,762,823	2,904,440
Airport	31,203	30,465
Storm Sewers and Drainage	65,967	65,967
Water Supply and Distribution	692,407	673,818
Wastewater Treatment and Disposal	329,743	327,375
Waste Management	989	989
Cemeteries	4,809	4,619
Land Use Planning	1,746	1,746
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	668,744	670,949
Culture	54,891	55,751
Total	\$ 5,251,235	\$ 5,362,509

19. OTHER LONG-TERM LIABILITIES

	<u>2022</u>	<u>2021</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, 2022 the Town had a short-term line of credit for \$100,000 (2021 - \$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, 2022

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, 2022 were approved as May 17, 2022 and are for information purposes. These amounts have not been audited.

SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL

April 18, 2023

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

Re: Audit of the Financial Statements for the period ending December 31, 2022

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

Recommendation

- | | |
|--|--|
| 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 | 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 |
| 2. There were a number of instances where tax rolls should have been penalized but the penalty was missed | A discussion needs to be had with the software provider and an admin check should be in place to ensure that all rolls subject to penalty per the bylaws are being penalized |
| 3. There were a number of stale dated checks on the bank reconciliation at year end | A process should be established by management to ensure that stale dated checks are either reissued or cancelled as they become stale dated |
| 4. The Town's method of tracking and amortizing TCA is subject to error and override | We encourage administration to examine better options available for the tracking and maintaining of tangible capital assets for the purposes of keeping track of original costs and the annual amortization provision to avoid errors going forward and better retention of historical information |

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

2022 Budget Summary - December 31, 2022 - C Run Final - April 12, 2023

Revenue	2022 Operating Budget	2022 Operating Actual - Dec 31, 2022 (C Run - April 12, 2023)	Variance	%	Notes
Administration	\$272,020.00	\$636,908.74	-\$364,888.74	234.14%	\$663,586.05 Lagoon
Inter Dept Utility Transfer - \$250,000)					
Police	\$548,804.00	\$551,953.25	-\$3,149.25	100.57%	
Traffic Fines - Budget - \$60,000 - Actual - \$43,347 - 72%					
Provincial Grant - \$348,307					
Community Resource Program - Budget - \$82,229 / Actual Clearview \$40,000 / County - \$59,229					
Fire	\$599,321.00	\$523,309.81	\$76,011.19	87.32%	Town/County lower shared expenses
Disaster Services	\$0.00	\$0.00	\$0.00	0.00%	
Bylaw Enforcement	\$109,950.00	\$117,411.60	-\$7,461.60	106.79%	
Business Licenses Budget - \$86,250 - Actual \$92,821.60 / Animal License Budget \$21,700 - Actual \$21,640					
Roads, Streets, Walks, Lights	\$269,535.00	\$197,077.74	\$72,457.26	73.12%	Capital - (\$17,324 less - pavement patching) / frontage reversed
Airport	\$10,880.00	\$10,531.06	\$348.94	96.79%	
Drainage	\$0.00	\$0.00	\$0.00	0.00%	
Water Supply & Distribution	\$3,783,438.00	\$3,152,980.07	\$630,457.93	83.34%	Capital - \$447,288 less / sale of water - \$110,000 / frontage reversed
Metered sale of water (Budget - \$1,962,728 - Actual \$1,795,877 = 91%)					
Metered out of Town (Budget - \$1,070,000 - Actual \$1,107,780 = 104%)					
Bulk water - Budget - \$40,000 - Actual - \$28,784 - 72%					
Sewer	\$950,701.00	\$972,126.95	-\$21,425.95	102.25%	Installation - \$0 / dumping charges - \$0 / frontage reversed
Sewer Service Charges (Budget - \$888,681 - Actual \$876,236 = 99%)					
Garbage Collection & Disposal	\$839,812.00	\$828,381.15	\$11,430.85	98.64%	
Residential Garbage Revenue (2022 Budget - \$636,975 - Actual \$618,849 = 97%)					
Recycling Revenue (Budget 2022 - \$171,210 - Actual \$171,433 = 100%)					
FCSS	\$157,148.00	\$157,148.00	\$0.00	100.00%	
Cemetery	\$23,600.00	\$29,550.51	-\$5,950.51	125.21%	Sale of Plots
Planning & Development	\$58,500.00	\$115,443.92	-\$56,943.92	197.34%	SEASP Grant \$54,649.06
Building Permits (Budget - \$30,000 - Actual - \$30,678)					
Economic Development - BOT	\$137,420.00	\$140,486.13	-\$3,066.13	102.23%	Shop Stettler \$2600 Inc
Subdivision Land	\$2,000.00	\$0.00	\$2,000.00	0.00%	
Land, Housing & Rentals	\$278,580.00	\$287,481.45	-\$8,901.45	103.20%	Land Rentals Inc
AE Kennedy Health Unit - \$205,300					
Ambulance Station - \$20,100					
SRC - Library - Budget - \$42,000					
Recreation - General	\$3,000.00	\$3,041.50	-\$41.50	101.38%	
Recreation Programs	\$26,190.00	\$17,450.89	\$8,739.11	66.63%	Ball fees lower
Facilities	\$1,056,465.00	\$1,062,571.07	-\$6,106.07	100.58%	County / Pool / SRC
Community Hall	\$95,000.00	\$61,786.24	\$33,213.76	65.04%	Capital (\$27,503) low rental
Senior's Center	\$22,875.00	\$20,357.58	\$2,517.42	88.99%	Low rental
Parks	\$125,650.00	\$110,392.69	\$15,257.31	87.86%	
Lions Campground - Budget - \$120,000 - Actual - \$106,275 - 89%					
Operating Contingency	\$11,899.00	-\$18,238.89	\$30,137.89	-153.28%	
Taxes / Penalties	\$8,778,101.00	\$8,784,499.78	-\$6,398.78	100.07%	
Other Revenue	\$2,078,400.00	\$2,199,728.13	-\$121,328.13	105.84%	
Franchise Fee - GAS (Budget - \$1,065,000 - Actual \$1,005,731 = 94%)					
Franchise Fee - ELECTRIC (Budget - \$805,000 - Actual \$822,597 = 102%)					
Return on Investments (Budget - \$140,000 - Actual - \$294,119 - 210%)					
Total Revenue - No Capital - \$297,401.52 over budget - Franchise Fee (power - \$17,597 / Return on Investment \$154,119 / Pool (public swim) - \$29,984 / Lagoon Holdback reverse - \$95,891	\$20,239,289.00	\$19,962,379.37	\$276,909.63	98.63%	Capital (Budget \$1,108,000- Actual\$533,688.85 = \$574,311.15 / \$574,311.15- \$276,909.63 = \$297,401.52 over budget)

Town of Stettler

2022 Reserves

31-Dec-22

February 9, 2023 - C Run

Capital Reserves		31-Dec-19	31-Dec-20	31-Dec-21	2022 Additions	2022 Deletions	31-Dec-22
4-16-00-00-12-760	Computer	\$7,987.74	-\$0.26	\$26,899.74	\$26,900.00		\$53,799.74
4-16-00-00-24-760	Disaster Services	\$0.00	\$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	\$510,448.99	\$670,598.99	\$770,598.99	\$147,000.00	\$0.00	\$917,598.99
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	\$104,565.13	\$73,188.73	\$52,172.73	\$9,679.66		\$61,852.39
4-16-00-02-32-760	Streets Improvement	\$10,200.00	\$10,200.00	\$10,200.00			\$10,200.00
4-16-00-01-33-760	Airport Capital	\$14,527.72	\$14,527.72	\$14,527.72			\$14,527.72
4-16-00-01-37-760	Drainage	\$54,581.72	\$54,581.72	\$54,581.72			\$54,581.72
4-16-00-01-74-760	Community Hall	\$33,440.71	\$0.00	\$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	\$266,900.00	\$533,800.00	\$800,700.00	\$266,900.00		\$1,067,600.00
4-16-00-02-41-760	Water (Town)	\$22,545.21	\$22,545.21	\$205,545.21	\$50,000.00		\$255,545.21
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		\$1,281,716.00	\$1,635,960.89	\$2,191,744.89	\$500,479.66	\$0.00	\$2,692,224.55

Operating Reserves		31-Dec-19	31-Dec-20	31-Dec-21	2022 Additions	2022 Deletions	31-Dec-22
4-15-00-00-21-700	RCMP Criminal Records Fee	\$69,728.38	\$70,938.20	\$62,263.70	\$7,746.25		\$70,009.95
4-15-00-00-23-700	Rescue Unit	\$155,910.16	\$180,856.90	\$213,628.68	\$19,709.53		\$233,338.21
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	\$35,817.14	\$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	\$51,644.08	\$55,144.08	\$66,294.08	\$4,250.00		\$70,544.08
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	\$35,663.62	\$47,609.24	\$47,609.24			\$47,609.24
4-15-00-06-64-700	BOT Events		\$3,477.98	\$3,477.98			\$3,477.98
4-15-00-00-69-700	Building Maintenance	\$35,200.00	\$37,400.00	\$39,600.00	\$2,200.00		\$41,800.00
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	\$126,000.00	\$128,203.17	\$126,753.17	\$15,000.00	-\$12,497.00	\$129,256.17
4-15-00-00-97-700	General	\$2,041,520.24	\$2,147,258.24	\$2,441,808.40	\$688,969.42	-\$75,050.76	\$3,055,727.06
4-16-00-01-12-760	Office Building Software	\$7,825.15	\$2,825.15	\$2,825.15			\$2,825.15
4-15-00-01-21-700	RCMP Contract	\$325,230.38	\$325,230.38	\$399,631.67	\$132,455.80		\$532,087.47
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	\$97,899.84	\$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		-\$39,413.00	\$587.00
4-15-00-01-42-700	Sewer Offsite	\$286,918.90	\$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	\$0.00

4-15-00-01-66-700	Land Development	\$1,071,554.77	\$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	\$5,056.33	\$4,589.59	\$10,119.46	\$6,000.00		\$16,119.46
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	\$5,491.00	\$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	\$10,609.78	\$10,142.03	\$10,921.76	\$15,000.00		\$25,921.76
4-15-00-03-12-700	ARB	\$6,000.00	\$6,000.00	\$6,000.00	\$946.00		\$6,946.00
4-15-00-03-41-700	WTS Operations	\$81,129.09	\$129.09	\$129.09			\$129.09
4-15-00-03-61-700	Planning	\$55,000.00	\$50,223.88	\$22,936.70	\$50,000.00		\$72,936.70
4-15-00-05-64-700	Marketing Plan	\$20,000.00	\$20,000.00	\$0.00			\$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	\$95,007.05	\$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			\$10,000.00	\$30,000.00		\$40,000.00
	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	\$198,718.75		-\$198,718.75	\$0.00
4-15-00-06-41-700	Water Plant - Desludging	\$70,000.00	\$140,000.00	\$210,000.00	\$70,000.00		\$280,000.00
4-15-00-07-41-700	Water Plant - Small Capital	\$50,000.00	\$50,000.00	\$46,374.88	\$50,000.00		\$96,374.88
Total Operating Reserves		\$5,047,506.35	\$5,762,036.07	\$6,256,465.85	\$1,092,277.00	-\$375,679.51	\$6,973,063.34
4-15-00-00-98-700	Utilities - Other	\$740,295.81	\$434,447.65	\$570,198.91	\$306,644.83	-\$363,461.15	\$513,382.59
4-15-00-00-96-700	Utilities - Water	\$841,502.58	\$499,292.44	\$380,696.29	\$54,007.00	-\$43,173.80	\$391,529.49
4-15-00-00-95-700	Contingency Reserve - Interim Budget - Available for Capital	\$303,847.50	\$215,346.04	\$355,417.67	\$337,701.17	-\$165,507.08	\$527,611.76
Total Interim Budget - Available for Capital (rates /tax)		\$1,885,645.89	\$1,149,086.13	\$1,306,312.87	\$698,353.00	-\$572,142.03	\$1,432,523.84
Total Operating Reserves		\$6,933,152.24	\$6,911,122.20	\$7,562,778.72	\$1,790,630.00	-\$947,821.54	\$8,405,587.18
Total Capital & Operating Reserves		\$8,214,868.24	\$8,547,083.09	\$9,754,523.61	\$2,291,109.66	-\$947,821.54	\$11,097,811.73

Expense	2022 Interim Operating Budget	2022 Operating Actual - Dec 31, 2022 (C Run - April 12, 2023)	Variance		Notes
Council & Legislative	\$222,640.00	\$204,354.61	\$18,285.39	91.79%	
Council Honorarium (Budget - \$153,640)					
Council per diem - Budget - \$27,000					
Council travel & subsistence - Budget - \$22,000					
Council membership Conferences (Budget - \$16,000 - Actual \$12,474 = 78% - AM membership)					
Administration	\$1,141,978.00	\$1,075,211.07	\$66,766.93	94.15%	Capital - \$25000 (hearts) - Trade Show - 2 Town Life - Salary
Police	\$1,277,089.00	\$1,274,699.38	\$2,389.62	99.81%	
RCMP - Contract Billings (2022 - \$1,087,211)					
Fire	\$1,064,264.00	\$934,272.02	\$129,991.98	87.79%	General(honorarium,training)-\$71,030 / Hall Expense (hall repair, equipment repair, uniforms)-\$43,903 / Misc Equip - \$14,110
Disaster Services	\$33,530.00	\$39,258.03	-\$5,728.03	117.08%	County Partnership DEM
Bylaw Enforcement	\$196,777.00	\$198,031.39	-\$1,254.39	100.64%	
Common Services	\$282,530.00	\$259,157.81	\$23,372.19	91.73%	Shop Expenses (salary)
Roads, Streets, Walks, Lights	\$2,154,578.00	\$1,956,774.10	\$197,803.90	90.82%	Street cleaning \$39,772, Signs \$10,925, Lanes \$12,109, Pathway Rehab \$50,000
Airport	\$49,187.00	\$20,665.16	\$28,521.84	42.01%	Runway Repairs, Wages
Water Supply & Distribution	\$3,729,431.00	\$3,385,539.12	\$343,891.88	90.78%	Capital - \$477,327
Sewer	\$727,420.00	\$690,566.72	\$36,853.28	94.93%	Hired Equipment
Garbage Collection & Disposal	\$748,219.00	\$715,005.38	\$33,213.62	95.56%	Composting - \$22,100, Hired Equipment
FCSS	\$196,435.00	\$196,435.00	\$0.00	100.00%	
Cemetery	\$64,290.00	\$47,541.48	\$16,748.52	73.95%	Wages
Planning & Development	\$430,270.00	\$508,425.65	-\$78,155.65	118.16%	SE ASP - \$54,649
Comm Services -Handi Bus	\$25,000.00	\$25,000.00	\$0.00	100.00%	
Economic Development	\$587,646.00	\$554,901.84	\$32,744.16	94.43%	Community Dev - \$33,579
Subdivison Land	\$56,620.00	\$56,132.77	\$487.23	99.14%	
Land, Housing & Rentals	\$44,760.00	\$31,185.60	\$13,574.40	69.67%	
Recreation - General	\$146,025.00	\$180,123.93	-\$34,098.93	123.35%	PT Wages
Recreation Programs	\$81,320.00	\$99,744.09	-\$18,424.09	122.66%	Wellness Network - \$14119
Facilities	\$2,554,648.00	\$2,438,847.83	\$115,800.17	95.47%	Fitness (wages/instructure), Pool (wages)
Culture	\$354,497.00	\$345,443.85	\$9,053.15	97.45%	Parkland, Library, Museum
Community Hall	\$137,397.00	\$132,132.44	\$5,264.56	96.17%	
Senior's Center	\$13,280.00	\$6,985.84	\$6,294.16	52.60%	Gaming License
Parks	\$663,412.00	\$554,284.99	\$109,127.01	83.55%	Campground, Ball/Soccer
Operating Contingency	\$489,571.00	\$1,177,322.42	-\$687,751.42	240.48%	WTP Gross Recovery, Tran to Res
WTP gross recovery - (\$210,000) (IE made at end of year prior to Audit)					
Available for Capital from 2022 Operating Budget for 2022 Capital Budget - \$699,571 (Water \$54,007 + Utility \$314,874 (sewer, waste, recycling) + Total Available for Capital - \$330,690) = \$699,571					
Requisitions	\$2,766,475.00	\$2,759,255.34	\$7,219.66	99.74%	
ASFF (Budget - \$2,225,053 - Actual - \$2,219,897 - 100%)					
ASFF Separate School (Budget - \$168,749 - Actual - \$166,685 - 99%)					
County of Stettler Senior Lodges (Budget - \$372,673 - Actual - \$372,673 - 100%)					
Total Expense - No Capital - \$202,320.01 over budget - Trans (fuel) - \$38,392 / Trans (parts) - \$5,460 / Snow Removal (rental) - \$41,164 / Snow Removal (parts) - \$6,447 / Roads (AT projects) - \$34,583 / RCMP (biotest) - \$16,150 / Disaster (County DEM) - \$6,688 / SRC (ice plant repair) - \$12,067 / Water Reservoir maintenace not capital - \$40,613	\$20,239,289.00	\$19,867,297.86	\$371,991.14	98.16%	Capital (Budget \$1,108,000- Actual \$533,688.85 = \$574,311.15 - \$371,991.14 = \$202,320.01 over budget)
Surplus / Deficit	\$0.00	\$95,081.51			

Town of Stettler
2022 Capital Budget Summary

Feb 14, 2023 December 31, 2022 - B Run Final

G/L	Project	Actual Project Complete Cost / Council Tender Cost / Budget cost	2022 Budget Expense - Approved by Council	Difference between Actual and Budget Amount	Actual - Project Expenses - December 31, 2022 (A Run Final)	Utility (Water) Avail for Capital 2022 Interim Operating Budget (Rates) \$54,007	Utility (other) Avail for Capital 2022 Interim Operating Budget (Rates) \$314,874	Available for Capital 2022 Interim Operating Budget (taxes) \$330,690	General Reserve 4-15-00-00-74-700	Total Other Reserves (for capital purposes)	2022 Operating Budget	Debenture / Local Improvement	Grants - MSI \$649,945	Grants - FGT (\$356,679)	Grants - BMTG - 2022 Budget \$0.00 (\$60 per cap x 5952)	Other	Total
Operating Capital Projects included in 2022 Interim Operating Budget - 1-32-99-91-00-920 / 2-32-99-91-00-764 - Transfer to/from operating reserve																	
Op-tran 2-32-09-00-03-244	Pathway rehab (2017 council direction)	\$0.00	\$50,000	-\$50,000.00	\$0.00					\$0.00						\$0.00	
Op-tran 2-32-09-00-00-244	Sidewalk replacement program (yearly)	\$0.00	\$75,000	-\$75,000.00	\$0.00					\$75,000.00						\$75,000.00	
2022 Capital Budget - Operational Projects (non TCA)																	
ADM 2-12-04-00-05-252	Community Builders (pre build 10 hearts) - carry forward -\$25,000 (hearts expected in April 2023 - Steve Dec 28, 2022)	\$0.00	\$25,000	-\$25,000.00						\$0.00	Culture					\$0.00	
ADM 2-61-05-00-00-252	Computer replacement program	\$13,736.77	\$14,000	-\$263.23	\$13,736.77		\$13,736.77									\$13,736.77	
FIRE 2-23-02-00-02-561	2001 Fire Engine Replace-2026-\$1M	\$100,000.00	\$100,000	\$0.00	\$100,000.00		\$100,000.00									\$100,000.00	
FIRE 2-23-02-00-02-561	Replace Deputy Fire Chief Truck (2023) - Reserve in 2022 - County Invoice 2023	\$23,500.00	\$23,500	\$0.00	\$23,500.00			\$23,500.00								\$23,500.00	
FIRE 2-23-02-00-02-561	Replace Fire Chief Truck (2023) - Reserve 2022 - County Invoice 2023	\$23,500.00	\$23,500	\$0.00	\$23,500.00			\$23,500.00								\$23,500.00	
Op-tran 2-32-09-00-01-244	Sidewalk replacement program (yearly)	\$55,066.57	\$55,000	\$66.57	\$55,066.57			\$55,066.57								\$55,066.57	
Op-tran 2-32-21-00-03-536	Pavement patching	\$132,676.16	\$150,000	-\$17,323.84	\$132,676.16		\$132,676.16									\$132,676.16	
Water 2-41-15-00-00-554	Wetland Pumphouse Upgrades - Funding (\$175,000) used to fund Reservoir in 2023 - Melissa - Dec 22, 2022	\$0.00	\$175,000	-\$175,000.00			\$0.00									\$0.00	
WTP 2-41-01-00-04-252	Membrane Replacement (build reserve)	\$50,000.00	\$50,000	\$0.00	\$50,000.00	\$10,000.00	\$10,000.00	\$30,000.00								\$50,000.00	
WTP 2-41-01-00-06-252	Misc. Pump Replacement	\$60,789.79	\$100,000	-\$39,210.21	\$60,789.79		\$60,789.79									\$60,789.79	
WTP 2-41-01-00-07-252	Caustic CIP (cleaning in place) tank heater	\$13,914.20	\$35,000	-\$21,085.80	\$13,914.20	\$13,914.20										\$13,914.20	
WTP 2-41-01-00-08-252	PCL (programmable logic controller) Upgrades - carry forward -\$61,251.24 - Melissa - Dec 22, 2022	\$13,748.76	\$75,000	-\$61,251.24	\$13,748.76		\$13,748.76									\$13,748.76	
WTP 2-41-01-00-09-252	Compressors	\$19,259.60	\$200,000	-\$180,740.40	\$19,259.60	\$19,259.60										\$19,259.60	
HUB 2-73-11-02-03-239	Undercounter ice making machine - carry forward \$4000 to 2023 - Brad - Dec 22, 2022	\$0.00	\$4,000	-\$4,000.00				\$0.00								\$0.00	
SRC 2-73-11-02-04-239	Arena Scoreclock replacement (both) with blue tooth consoles with dressing room timers - carry forward \$22,005 to 2023 - Brad - Dec 22, 2022	\$0.00	\$28,000	-\$28,000.00				\$0.00								\$0.00	
Pool 2-73-13-03-03-252	Mechanical room replacement components - carry forward \$15000 to 2023 - Brad - Dec 22, 2022	\$0.00	\$15,000	-\$15,000.00				\$0.00								\$0.00	
Hall 2-74-14-00-02-252	Hardwood floor refinishing (dance floor)	\$12,497.00	\$15,000	-\$2,503.00	\$12,497.00				\$12,497.00	Culture						\$12,497.00	
Park 2-77-82-00-01-519	Ball diamond backstop fence (2 diamonds) - carry forward - \$5000 to 2023 - Brad - Dec 22, 2022	\$0.00	\$5,000	-\$5,000.00				\$0.00								\$0.00	
Culture 2-74-99-91-00-764	Culture reserve account	\$15,000.00	\$15,000	\$0.00	\$15,000.00		\$15,000.00									\$15,000.00	
2022 Capital Budget - Operational Projects (non TCA)		\$533,688.85	\$1,233,000.00	-\$699,311.15	\$533,688.85	\$43,173.80	\$345,951.48	\$132,066.57	\$0.00	\$12,497.00	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
2022 Capital Budget - Capital Projects (TCA)																	
FIRE 6-23-00-30-09-630	Replace extraction hydraulic pump	\$19,000.00	\$19,000	\$0.00	\$19,000.00			\$9,500.00							\$9,500.00	County	
FIRE 6-23-00-10-00-610	Fire Hall Traffic Signals - carry forward \$15,000 (1/2 County) to 2023 - Etienne - Dec 20, 2022	\$0.00	\$15,000	-\$15,000.00				\$0.00							\$0.00	County	
OP 6-32-09-60-01-660	Pathway (new construction) - Re-evaluate Pathways - Construction not possible - Melissa - Dec 22, 2022	\$0.00	\$100,000	-\$100,000.00			\$0.00									\$0.00	
OP 6-32-21-10-15-610	44 Avenue overlay from Hwy 12 to 38St - CAPP - carry forward \$7,500 for final Engineering - Melissa - Dec 22, 2022	\$579,696.51	\$750,000	-\$170,303.49	\$579,696.51							\$499,648.39	\$80,048.12			\$579,696.51	
OP 6-33-00-00-10-610	Airport runway - secure STIP funding - \$1,618,096 - \$1,213,572 STIP - Town - \$202,262 / County \$202,262	\$0.00	\$1,618,096	-\$1,618,096.00				\$0.00							\$0.00	Transportation Infrastructure (STIP) Grant \$1,213,572 /	

		2021 Carry Forward																	
		Brought forward from 2021 Budget Carry Forward	2021 Carry Forward Amounts	Difference between Actual and Budget Amount	Actual - Project Expenses - December 31, 2022 (A Run Final)	Utility (Water) Avail for Capital	Utility Available for Capital Reserve	Tax Available for Capital Reserve	Transfer From General Reserves	Transfer From Other Reserves	2022 Operating Budget	Debenture / Local Improvement	Grants - MSI \$649,945	Grants - FGT (\$356,384)	Grants - BMTG - 2022 Budget \$0.00 (\$60 per cap x 5952)	Other	Total		
2021 Carry Forward - Operational Projects (non TCA)																			
Plan	2-61-02-00-06-239	SE ASP (\$200,000 regional grant with County) - carry forward project (\$200,000 - \$54,649.06 = \$145,350.94) to 2023 - Leann Dec 19, 2022	\$54,649.06	\$54,649.06	\$0.00	\$54,649.06											\$200,000 Grant (County)	\$54,649.06	
Lagoon	6-42-01-10-12-610	Lagoon upgrade (legal)	\$75,050.76	\$75,050.76	\$0.00	\$75,050.76			\$75,050.76									\$75,050.76	
parks	2-77-05-00-02-239	Parks - West Stettler Park - Imp (2019 Strategic Plan) - Allan - January 6, 2020 - carry forward balance - \$25,000 - 2020 Power & Water Feature - 2021 Carry Forward \$50,000 to 2022 - Greg - January 6, 2022 - carry forward \$50,000 to 2023 - Brad - Dec 22, 2022	\$0.00	\$50,000.00	-\$50,000.00			\$0.00										\$0.00	
Op-storm	2-77-05-00-02-239	Concept planning for West Stettler Park - Phase 2 - no planning in 2021 - Carry Forward \$50,000 to 2022 - Melissa Jan 7, 2022 - 2023 - Concept Plan no longer needed - Wellings designed storm facility - Melissa - Dec 22, 2022	\$0.00	\$50,000	-\$50,000.00			\$0.00		\$0.00	West Stettler Planning Reserve							\$0.00	
2021 Carry Forward - Operational Projects (non TCA)			\$129,699.82	\$229,699.82	-\$100,000.00	\$129,699.82	\$0.00	\$0.00	\$0.00	\$75,050.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,649.06	\$0.00	\$129,699.82
2021 Carry Forward - Capital Projects (TCA)																			
2020 MSP	6-32-21-10-23-610	MSP - Type 4 Intersection (Hwy 12 at 80st-south side only) - Carry Forward Balance to 2022 - Melissa January 7, 2022 (\$842,611.75-\$442,526.24 = \$400,085.51 carry forward - 2023 carry forward \$7,500 for final engineering - Meliisa - Dec 22, 2022	\$350,308.87	\$400,085.51	-\$49,776.64	\$350,308.87				\$198,718.75	Municipal Operating Support Transfer MOST - \$198,718.75			\$151,590.12				\$350,308.87	
FIRE	6-23-00-00-30-630	2 way radio system replacement AFRRCS (Alberta 1st Responder Communication System) in 2021 - Tender in Dec 2021 - Carry Forward Balance (\$180,450) to 2022 for tender approval - Mark - January 7, 2022 - 2023 carry forward \$180,450 - delivery in 2023 - Etienne - Dec 20, 2022	\$0.00	\$180,450	-\$180,450.00		\$0.00			\$0.00	Fire Capital Reserve							\$0.00	
FIRE	6-23-00-00-33-630	38' 3 Storey drill tower - firefighter training - Carry Forward Balance to complete in 2022 (\$165,000 - \$151,863.08 = \$13,136.96) - Mark, January 7, 2022	\$8,441.75	\$13,136.96	-\$4,695.21	\$8,441.75		\$4,220.88								\$4,220.87	County	\$8,441.75	
Op	6-41-11-10-15-610	Mainstreet streetscape (48-49ave includes watermain and services) - Carry Forward \$40,000 - Melissa - January 7, 2022 - 2023 carry forward - \$7,500 for final engineering - Meliisa - Dec 22, 2022	\$1,200.40	\$40,000	-\$38,799.60	\$1,200.40								\$1,200.40				\$1,200.40	
Water	6-41-14-10-01-610	Water Reservoir Exterior and Insulation - 2018 Carry Forward - (Melissa - December 20) - (Melissa Dec 30/19 - carry forward balance - \$50,000 - 0 = \$50,000) - (Melissa January 4, 2021 - carry forward balance \$50,000 - Carry Forward \$50,000 to 2022 - Melissa January 7, 2022	\$39,413.00	\$50,000.00	-\$10,587.00	\$39,413.00				\$39,413.00	Water Reservoir Coat							\$39,413.00	
Water	6-41-11-10-05-610	Install additional fire hydrants 46th street - 2020 Carry Forward - Melissa Jan 4, 2021 - carry forward balance - \$30,000	\$13,150.52	\$13,150.52	\$0.00	\$13,150.52		\$13,150.52										\$13,150.52	
Water	6-41-11-10-12-610 (CAP13555)	Watermain replacement east of 44th street between 49-50ave - project delayed due to supply issues and telus line - Carry Forward Balance (\$280,000-\$24,656.34 = \$255,353.66 - Melissa - January 7, 2022 - 2023 carry forward - \$7,500 for final engineering - Meliisa - Dec 22, 2022	\$202,190.43	\$255,353.66	-\$53,163.23	\$202,190.43								\$202,190.43				\$202,190.43	

Water	6-41-11-30-02-630	Water meter data collection upgrade - Carry Forward Balance (\$35,000-\$4437.50 = \$30,562.50 - Melissa January 10, 2022 - Project done	\$4,359.15	\$30,562.50	-\$26,203.35	\$4,359.15	\$4,359.15												\$4,359.15	
Sanitary	6-42-00-00-12-610 (CAP13557)	Lift station upgrades (2021) - Carry Forward \$300,000 - Melissa Jan 10, 2022 - 2023 carry forward - \$289,357.47 (\$300,000-\$10,642.53) - need only 1 GL Code - going to combine the 2 lift station projects in the 2022 carry forward together under 1 project in 2023 - total cost \$600,000 - Melissa Dec 28, 2022	\$13,936.29	\$300,000	-\$286,063.71	\$13,936.29						\$13,936.29							\$13,936.29	
WTP	6-41-04-10-00-610	Pig vault rehab - Funding (\$175,000) used to fund Reservoir in 2023 - Melissa - Dec 22, 2022	\$0.00	\$175,000	-\$175,000.00		\$0.00												\$0.00	
WTP	6-41-01-00-21-610	Low lift valve automatic actuators - Carry Forward balance - \$100,000-\$53,625.12 = \$46,374.88 - project done	\$0.00	\$46,374.88	-\$46,374.88		\$0.00				WTP = Small Capital Reserve								\$0.00	
Op	6-32-21-10-14-610	"Okoppe" Parking Lot Upgrade (50th Avenue / 49th Street) - 2020 Carry Forward - Melissa Jan 4, 2021 - carry forward balance - \$44,715.19 (\$60,000 - \$15,284.81) - January 10, 2022 - Melissa - carry forward balance - \$44,715.19-\$16,699.57 = \$28,015.62 - 2023 carry forward \$15,000 for signs and planters	\$10,386.43	\$28,015.62	-\$17,629.19	\$10,386.43	\$10,386.43												\$10,386.43	
Sewer	6-42-00-10-05-610 (CAP13557)	Lift station pump upgrades (2020) - 2020 Carry Forward - Melissa Jan 4, 2021 - carry forward balance - \$299,242.50 (\$300,000-\$757.50) - January 10, 2022 - Melissa - Carry forward balance - \$299,242.50 - 2023 carry forward - \$285,232.46 (\$299,242.50-14,010.04) - need only 1 GL Code - going to combine the 2 lift station projects from the 2022 carry forward together under 1 2023 project - total cost \$600,000 - Melissa Dec 28, 2022	\$8,480.68	\$299,242.50	-\$290,761.82	\$8,480.68							\$8,480.68						\$8,480.68	
	6-41-14-20-01-620 - CAP-11503	Water Reservoir Pump Upgrades - (Melissa Dec 30/19 - carry forward balance - \$150,000 - \$210.00 = \$149,790) - Melissa January 4, 2021 carry forward balance - \$149,490 (\$149,700 - \$210) - January 10, 2022 - Carry forward balance - Melissa - \$149,490 - 2023 - project done - Melissa - Dec 22, 2022	\$15,482.58	\$149,490.00	-\$134,007.42	\$15,482.58							\$15,482.58						\$15,482.58	
	6-56-00-60-01-660	2021 Capital Budget Addition - Columbarium - Paid 1/2 in 2021 Balance due on delivery (\$18,666c - \$9,333.20 = \$9,332.80 - Allan - January 7, 2022	\$9,333.20	\$9,333.20	\$0.00	\$9,333.20	\$9,333.20												\$9,333.20	
																			\$0.00	
2021 Carry Forward - Capital Projects (TCA)			\$676,683.30	\$1,990,195.35	-\$1,313,512.05	\$676,683.30	\$0.00	\$17,509.67	\$23,940.51	\$0.00	\$238,131.75	\$0.00	\$0.00	\$0.00	\$231,609.30	\$161,271.20	\$0.00	\$4,220.87	\$0.00	\$676,683.30
2021 Total Carry Forwards			\$806,383.12	\$2,219,895.17	-\$5,281,093.62	\$2,703,897.55	\$0.00	\$17,509.67	\$23,940.51	\$75,050.76	\$238,131.75		\$0.00	\$0.00	\$231,609.30	\$161,271.20	\$0.00	\$58,869.93	\$0.00	\$806,383.12
2022 Total Capital Budget (including Carry Forwards)			\$2,703,897.55	\$7,984,991.17		100.00%	\$43,173.80	\$363,461.15	\$165,507.08	\$75,050.76	\$250,628.75		\$75,000.00	\$0.00	\$1,186,139.99	\$413,857.00	\$137,709.09	\$68,369.93		0.00
2022 Total Capital Budget Difference From Budget to Actual				-\$5,281,093.62					\$572,142.03		\$325,679.51				Total Grants Available	\$1,983,973.77	\$1,245,848.88	\$137,709.09		
									Total Reserves		\$897,821.54				Balance - December 31, 2022	\$797,833.78	\$831,991.88	\$0.00		

MEMORANDUM

Date: April 12, 2023

To: Greg Switenky
CAO

From: Melissa Robbins
Director of Operational Services

Re: 2023 Paving Tender

Background:

2023 Capital Budget includes \$150,000 for pavement patches and \$185,000 to rehabilitate 50 Street from 48-49 Avenue.

Tender Evaluation:

Tender packages were put together by Tagish Engineering and advertised on the Alberta Purchasing Connection for both projects.

Summary of Tenders Received by Tagish Engineering:

- Border Paving \$255,678.00
- TJ Paving \$272,006.60
- Grindstone Paving and Excavating Ltd. \$304,221.91
- Alberta Asphalt Enterprises Ltd. \$331,760.00
- Alberta Paving Ltd. \$457,570.00

Tenders do not include gst or contingency.

Budget Expenditures:

Project	Budget	Tender Value	Engineering (Tagish)	Contingency (10%)	Total Expected Expenditure
50 Street 48-49 Ave	185,000	130,918	17,000	18,500	\$166,418
Asphalt Patching (53 Street trench repair)	150,000	124,760	9,788	15,000	\$149,548
Totals	335,000	255,678	26,788	33,500	\$315,966

Recommendation:

Administration respectfully recommends that Town of Stettler Council award the 2023 Paving Tender to Border Paving in the amount of \$255,678, plus a contingency of \$33,500, for a total maximum expenditure to Border Paving of \$289,178 as outlined in the table above, utilizing Tagish Engineering for engineering services of \$26,788 with project funding of \$315,966, excluding gst, from the 2023 Capital Budget.

MEMORANDUM

Date: April 12, 2023

To: Greg Switenky
CAO

From: Melissa Robbins,
Director of Operations

Re: Recommendation of Award of 50 Avenue Water Replacements 42-46 Street

Background:

2023 Capital Budget project to replace the water main and water services in 50 Avenue from 42-46 Street is \$525,000.



Summary of Tenders Received by Tagish Engineering:

Tagish Engineering posted the project on the Alberta Purchasing Connection website for bids. The following submissions were received.

- Wally's Backhoe Services \$469,836.00
- Northside Construction Partnership \$603,847.51
- Grayson Excavating Ltd. \$746,241.96

Tenders do not include gst or contingency.

Budget Evaluation:

Contingency was not included in the tender to avoid extra billing; however, carrying a 10% contingency allowance is necessary to cover any unexpected costs or changes.

Tendered Price	\$469,836.00
10% Contingency	\$46,983.60
Engineering & Testing	<u>\$45,083.00</u>
Total	\$561,857.60

Recommendation:

Administration respectfully recommends that Town of Stettler Council award the 50 Avenue 42-46 Street Water Replacements tender to Wally's Backhoe Services Ltd. in the amount of \$469,836.00, with a 10% contingency of \$46,983.60 for a construction cost of \$516,819.60, excluding GST. Administration recommends utilizing Tagish Engineering for engineering services up to \$45,083.00 for a total project expenditure of \$561,857.60, excluding gst with funding provided from the 2023 Capital Budget.

Memo

Date: April 13, 2023

To: Greg Switenky
CAO

From: Melissa Robbins
Director of Operational Services

Re: Backhoe Purchase – Capital Budget Update

Update:

August 2022:

The Town's Case backhoe was stolen from the shop yard. Insurance values the unit at \$140,786 and has instructed us to proceed with replacement of the unit. In the 10 year capital budget, administration planned to replace this backhoe in 2023 for \$250,000.

October 2022:

Administration presented to Council the award of a new backhoe to Rocky Mountain Equipment. Administration proceeded with awarding the tender and ordering the unit.

December 2022:

RCMP notified administration that the stolen unit had been recovered. The town's insurer has determined that since the unit was recovered without finalizing the new purchase, the town gets the original unit back (with all repairs completed) and can determine whether we dispose of the recovered unit and proceed with purchase of the new unit at our discretion. The recovered unit was returned to the Town in February.

Purchase Options:

As this machine was set to be replaced in 2023 as per the capital budget, administration is recommending proceeding with the purchase of the new unit as tendered and consider trade in or private sale of the recovered backhoe.

The total purchase amount including backhoe, breaker and 5 year warranty is \$253,988, excluding gst. Insurance had previously valued the unit at \$140,786. Administration had funded the difference in the 2023 capital budget of 113,202.

Rocky Mountain Equipment is offering \$120,000 trade in for the recovered unit. If private sale is considered, we may be able to get slightly more than that for the unit.

In accordance with Council Policy V-2(b) Disposal of Surplus Equipment, Police Seizures and Lost & Found Items; trade in, private sale, consignment or auction are all acceptable methods of disposing of the unit. Administration recommends trade in of the unit to avoid any potential consequences associated with selling a unit that has been previously stolen as it was not in entirety in our possession and are unable to know how the unit was handled.

Recommendation:

Administration respectfully recommends that Town of Stettler Council direct administration to trade in the recovered backhoe to Rocky Mountain Equipment for \$120,000, applied towards the purchase of the new unit for \$253,988 excluding gst., funding the additional unexpected amount of \$20,786, for a total budget impact of \$133,988 funded through the 2023 Capital Budget.

MEMORANDUM

Date: April 18, 2023

To: Greg Switenky
CAO

From: Lara VanLanduyt
Communications Officer

Re: Seniors' Week 2023

Background:

Seniors' Week will be celebrated throughout Alberta from June 5th to 11th. Historically, the Town of Stettler and County of Stettler No. 6 Councils have partnered to celebrate Seniors' Week by visiting our community's facilitated care centres and the HUB Senior Centre to socialize and deliver fruit trays. In more recent years, a successful partnership with the Stettler Public Library has been established to create a care package for each resident. Stettler Public Library has tentatively agreed to organize a similar program this year following approval from both Councils.

Administration respectfully recommends the following actions for Seniors' Week 2023:

1. Town of Stettler Council declare Seniors' Week in Stettler on May 29th at 11:30 AM at Paragon Place.
2. Town of Stettler Council delegates attendees for social visits to each listed facility.
3. Town of Stettler Council approves the partnership with the Stettler Public Library to create care packages for facilitated care residents.

Monday, May 29th: Seniors' Week Proclamation Signing – Paragon Place – 11:30am

Monday, June 5th: Heart Haven - 11:30am-12:30pm

Tuesday, June 6th: Willow Creek – 11:30am-12:30pm

Wednesday, June 7th: Paragon Place - 11:30am-12:30pm

Thursday, June 8th: Stettler Recreation Centre HUB - 11:00am-12:00pm

Friday, June 10th: Points West - 11:00am-12:00pm

2023 Budget Summary - March 31, 2023

Revenue	2023 Budget	2023 Actual - March 31, 2023	Variance	%	Notes
Administration	\$372,020.00	\$72,710.02	\$299,309.98	80.46%	
Inter Dept Utily Transfer - \$250,000)					
Police	\$873,314.00	\$9,847.73	\$863,466.27	98.87%	MSI Operating - \$104,896
Traffic Fines - Budget - \$60,000 - Actual - \$7200 - 12%					
Provincial Grant - \$347,616					
Community Resource Program - Clearview \$40,000 / County - \$64,802					
Fire	\$803,811.00	-\$17,974.11	\$821,785.11	102.24%	
Disaster Services	\$0.00	\$0.00	\$0.00		
Bylaw Enforcement	\$113,700.00	\$113,465.00	\$235.00	0.21%	
Business Licenses Budget - \$90,000 - Actual \$92,600 / Animal License Budget \$21,700 - Actual \$20,765					
Roads, Streets, Walks, Lights	\$389,535.00	\$0.00	\$389,535.00	100.00%	
Airport	\$24,880.00	\$4,838.20	\$20,041.80	80.55%	
Drainage	\$0.00	\$0.00	\$0.00	0.00%	
Water Supply & Distribution	\$3,743,296.00	\$452,822.05	\$3,290,473.95	87.90%	
Metered sale of water (Budget - \$2,011,231 - Actual \$260,378 = 13% - end of February - 17%)					
Metered out of Town (Budget - \$1,150,275 - Actual \$183,524 = 16% - end of February - 17%)					
Bulk water - Budget - \$40,000 - Actual - \$1589 - 4%					
Sewer	\$1,039,069.00	\$142,955.95	\$896,113.05	86.24%	
Sewer Service Charges (Budget - \$927,049 - Actual \$142,956 = 15% - end of February - 17%)					
Garbage Collection & Disposal	\$863,391.00	\$141,412.31	\$721,978.69	83.62%	SWMA haul rebate - \$26,351
Residential Garbage Revenue (Budget - \$651,840 - Actual \$105,640 = 16% - end of February - 17%)					
Recycling Revenue (Budget 2022 - \$178,200 - Actual \$29,477 = 17% - end of February - 17%)					
FCSS	\$157,148.00	\$0.00	\$157,148.00	100.00%	
Cemetery	\$23,600.00	\$13,737.32	\$9,862.68	41.79%	
Planning & Development	\$241,851.00	\$6,077.24	\$235,773.76	97.49%	
Building Permits (Budget - \$30,000 - Actual - \$3207)					
Economic Development - BOT	\$142,170.00	\$63,083.16	\$79,086.84	55.63%	
Subdivison Land	\$500.00	\$1,200.00	-\$700.00	-140.00%	Subdivision Fees
Land, Housing & Rentals	\$279,514.00	\$65,863.01	\$213,650.99	76.44%	
AE Kennedy Health Unit - \$206,234					
Ambulance Station - \$20,100					
SRC - Library - Budget - \$42,000					
Recreation - General	\$3,000.00	\$90.00	\$2,910.00	0.00%	
Recreation Programs	\$25,418.00	\$1,933.94	\$23,484.06	92.39%	Ball / Soccer
Facilities	\$1,567,346.00	\$211,942.67	\$1,355,403.33	86.48%	County / Pool / SRC
Community Hall	\$65,000.00	\$5,214.64	\$59,785.36	91.98%	
Senior's Center	\$21,750.00	\$5,516.81	\$16,233.19	74.64%	\$6000 Casino
Parks	\$226,746.00	\$6,834.37	\$219,911.63	96.99%	
Lions Campground - Budget - \$120,000 - actual - \$6834					
Operating Contingency	-\$5,615.00	\$0.00	-\$5,615.00	0.00%	
Taxes / Penalties	\$9,012,985.00	\$0.00	\$9,012,985.00	100.00%	
Other Revenue	\$2,188,430.00	\$577,662.27	\$1,610,767.73	73.60%	
Franchise Fee - GAS (Budget - \$1,216,030 - Actual \$241,005 = 20% - end of February - 17%)					
Franchise Fee - ELECTRIC (Budget - \$764,000 - Actual \$139,026 = 18% - end of February - 17%)					
Return on Investments (Budget - \$140,000 - Actual - \$150,776)					
Total Revenue	\$22,172,859.00	\$1,879,232.58	\$20,293,626.42	8.48%	

Expense	2023 Budget	2023 Actual - March 31, 2023	Variance	%	Notes
Council & Legislative	\$223,450.00	\$50,194.20	\$173,255.80	77.54%	
Council Honorarium (Budget - \$154,450)					
Council per diem - Budget - \$27,000					
Council travel & subsistance - Budget - \$22,000)					
Council membership Conferences (Budget - \$16,000 - Actual \$8085 = 51%)					
Administration	\$1,255,298.00	\$234,881.96	\$1,020,416.04	81.29%	
Police	\$1,557,191.00	\$30,169.96	\$1,527,021.04	98.06%	
RCMP - Contract Billings (\$1,419,564)					
Fire	\$1,326,570.00	\$36,331.72	\$1,290,238.28	97.26%	
Disaster Services	\$44,711.00	\$75.83	\$44,635.17	99.83%	
Bylaw Enforcement	\$192,954.00	\$32,422.76	\$160,531.24	83.20%	
Common Services	\$272,111.00	\$62,663.85	\$209,447.15	76.97%	
Roads, Streets, Walks, Lights	\$2,292,254.00	\$346,345.45	\$1,945,908.55	84.89%	
Airport	\$69,989.00	\$5,437.74	\$64,551.26	92.23%	
Water Supply & Distribution	\$3,704,380.00	\$599,428.84	\$3,104,951.16	83.82%	
Sewer	\$775,310.00	\$148,818.34	\$626,491.66	80.81%	
Garbage Collection & Disposal	\$792,848.00	\$51,209.80	\$741,638.20	93.54%	
FCSS	\$196,435.00	\$49,108.75	\$147,326.25	75.00%	
Cemetery	\$65,160.00	\$2,056.63	\$63,103.37	96.84%	
Comm Services -Handi Bus	\$25,000.00	\$0.00	\$25,000.00	100.00%	
Planning & Development	\$618,611.00	\$133,585.45	\$485,025.55	78.41%	
Economic Development	\$633,077.00	\$94,301.72	\$538,775.28	85.10%	
Subdivison Land	\$54,580.00	\$25,660.75	\$28,919.25	52.99%	
Land, Housing & Rentals	\$45,603.00	\$8,319.37	\$37,283.63	81.76%	
Recreation - General	\$147,690.00	\$32,284.02	\$115,405.98	78.14%	
Recreation Programs	\$81,300.00	\$6,710.02	\$74,589.98	91.75%	
Facilities	\$3,217,165.00	\$511,780.85	\$2,705,384.15	84.09%	
Culture	\$350,356.00	\$78,260.10	\$272,095.90	77.66%	Parkland, Library, Museum
Community Hall	\$132,299.00	\$19,577.03	\$112,721.97	85.20%	
Senior's Center	\$13,280.00	\$8,018.64	\$5,261.36	39.62%	
Parks	\$803,034.00	\$47,692.40	\$755,341.60	94.06%	
Operating Contingency	-\$200,000.00	\$0.00	-\$200,000.00	100.00%	WTP Gross Recovery, Tran to Res
WTP gross recovery - (\$200,000) (JE made at end of year prior to Audit)					
Available for Capital from 2023 Operating Budget for 2023 Capital Budget - \$779,858 (Water \$38,916 + Utility \$334,302 (sewer, waste, recycling) + Total Available for Capital - \$406,640) = \$779,858					
Requisitions	\$2,702,345.00	\$598,450.39	\$2,103,894.61	77.85%	
ASFF (Budget - \$2,164,542 - Actual - \$554,974 - 26%)					
ASFF Separate School (Budget - \$164,503 - Actual - \$43,476 - 26%)					
County of Stettler Senior Lodges (Budget - \$373,300 - Actual - \$0 - 0%)					
Total Expense	\$21,393,001.00	\$3,213,786.57	\$18,179,214.43	15.02%	
Surplus / Deficit	\$779,858.00	-\$1,334,553.99			

Town of Stettler
2023 Capital Budget Summary 31-Mar-23

G/L	Project	Actual Project Complete Cost / Council Tender Cost / Budget cost	2023 Budget Expense - Approved by Council	Difference between Actual and Budget Amount	Actual - Project Expenses March 31, 2023	Utility (Water) Avail for Capital 2023 Interim Operating Budget (Rates) \$38,916	Utility (other) Avail for Capital 2023 Interim Operating Budget (Rates) \$334,302	Available for Capital 2023 Interim Operating Budget (taxes) \$284,620	General Reserve 4-15-00-00-74-700	Total Other Reserves (for capital purposes)	Debtenture / Local Improvement	Grants - MSI \$649,945	Grants - Canada Building Community Fund (FGT) \$356,679	Grants - BMTG Cancelled in 2022 - \$0.00	Other	Total
Operating Capital Projects included in 2023 Interim Operating Budget																
Op-tran 2-32-09-00-03-244	Pathway rehab (2017 council direction)		Operating Budget													\$0.00
Op-tran 2-32-09-00-00-244	Sidewalk replacement program (yearly)		Operating Budget													\$0.00
2023 Capital Budget - Operational Projects (non TCA)																
Strategic Plan 2-12-02-00-01-252	Entrance Signs Upgrades	\$62,000.00	\$62,000					\$62,000.00								\$62,000.00
Strategic Plan 2-12-02-00-02-252	Internal Meeting Room	\$13,000.00	\$13,000					\$13,000.00								\$13,000.00
ADM - GIS 2-61-04-00-01-252	Office Plotter	\$20,000.00	\$20,000					\$13,296.71		\$6,703.29	GIS System					\$20,000.00
ADM - Comp 2-61-05-00-01-252	Server Upgrade	\$18,000.00	\$18,000		\$12,141.74					\$18,000.00	Computer					\$18,000.00
ADM - Comp 2-61-05-00-00-252	Computer replacement program (SRC)	\$14,000.00	\$14,000				\$14,000.00									\$14,000.00
FIRE 2-23-02-00-02-561	2001 Fire Engine Replace-2026-\$1M	\$100,000.00	\$100,000				\$100,000.00									\$100,000.00
Op-tran 2-32-09-00-01-244	Sidewalk replacement program (yearly)	\$55,000.00	\$55,000					\$55,000.00								\$55,000.00
Op-fire 2-32-09-00-04-244	Pathway Program (new construction)	\$100,000.00	\$100,000				\$64,182.86			\$35,817.14	Walking Pathway					\$100,000.00
Op-tran 2-32-21-00-03-536	Pavement patching	\$150,000.00	\$150,000		\$124.74		\$150,000.00									\$150,000.00
PW 2-32-21-00-06-536	Christmas decorations	\$20,000.00	\$20,000		\$6,699.75					\$20,000.00	Culture (\$129,256)					\$20,000.00
Airport 2-33-00-00-01-252	Airport GPS recertification	\$14,000.00	\$14,000							\$14,000.00	Airport Capital					\$14,000.00
WTP 2-41-01-00-10-252	PCL (programmable logic controller)	\$300,000.00	\$300,000			\$144,454.79				\$155,545.21	WTP reserve					\$300,000.00
WTP 2-41-01-00-11-252	Auto transfer switch	\$40,000.00	\$40,000			\$40,000.00										\$40,000.00
WTP 2-41-01-00-12-252	Chlorine tonner switch	\$80,000.00	\$80,000			\$80,000.00										\$80,000.00
WTP 2-41-01-00-13-252	Make up air unit	\$50,000.00	\$50,000			\$50,000.00										\$50,000.00
Sewer 2-42-00-00-02-583	Receiving water body quality assessment	\$50,000.00	\$50,000				\$50,000.00									\$50,000.00
SRC 2-73-11-02-05-239	Arena - Rink board replacements for both sides including player, penalty and bench areas	\$386,000.00	\$386,000							\$386,000.00	County Partnership					\$386,000.00
SRC 2-73-11-02-06-239	Concession - 2 convection ovens and electrical upgrades	\$17,000.00	\$17,000				\$17,000.00									\$17,000.00
SRC 2-73-11-02-07-239	Arena - Brine filtering system and fluid cooler line piping	\$32,000.00	\$32,000							\$32,000.00	County Partnership					\$32,000.00
SRC 2-73-13-03-05-252	Pool - Blind replacement (electrical) and whirlpool manual	\$15,000.00	\$15,000							\$15,000.00	County Partnership					\$15,000.00
Parks 2-77-02-00-03-519	Top dressing spreader	\$10,800.00	\$10,800				\$10,800.00									\$10,800.00
Parks 2-77-92-00-01-519	Spray Park - Discharge Pump and electrical	\$12,000.00	\$12,000				\$12,000.00									\$12,000.00
Parks 2-77-02-00-04-519	Bobcat attachment - broom & auger bits	\$12,000.00	\$12,000				\$12,000.00									\$12,000.00
Parks 2-77-03-00-01-519	Campground - Furnace & hot water tank	\$11,500.00	\$11,500				\$11,500.00									\$11,500.00
Hall 2-74-14-00-03-252	Hot water tank replacement	\$10,000.00	\$10,000							\$10,000.00	culture					\$10,000.00
culture 2-74-99-91-00-764	Culture reserve account	\$15,000.00	\$15,000				\$15,000.00									\$15,000.00
Addition 2-73-11-02-08-239	SRC - Grant purposes engineering- funding from WSP Planning	\$50,000.00	\$50,000					\$50,000.00								\$50,000.00
Addition	Banner - Stettler Music Festival	\$1,500.00	\$1,500							\$1,500.00	cul					\$1,500.00
2023 Capital Budget - Operational Projects (non TCA)		\$1,658,800.00	\$1,658,800.00		\$18,966.23	\$314,454.79	\$456,482.86	\$193,296.71	\$0.00	\$694,565.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,658,800.00
2023 Capital Budget - Capital Projects (TCA)																
FIRE 2-23-02-00-02-561	Replace Deputy Fire Chief Truck (2023 - \$94,000) - Reserve in 2022 - County Invoice 2023	\$94,000.00	\$94,000					\$23,500.00		\$23,500.00	Fire Reserve				\$47,000.00	County \$94,000.00
FIRE 2-23-02-00-02-561	Replace Fire Chief Truck (2023 - \$94,000) - Reserve 2022 - County Invoice 2023	\$94,000.00	\$94,000					\$23,500.00		\$23,500.00	Fire Reserve				\$47,000.00	County \$94,000.00
Roads 6-32-21-10-05-610	48th Ave cost share on Paving (Wellings)	\$200,000.00	\$200,000							\$200,000.00	Land Development					\$200,000.00
Roads 6-32-21-10-03-610	50th Street overlay (48-49ave)	\$185,000.00	\$185,000		\$124.74		\$113,270.30					\$71,729.70				\$185,000.00

Airport	6-33-00-00-10-610	Airport runway - secure STIP funding - \$1,976,000 - \$1,482,000 STIP - Town - \$247,000 / County \$247,000	\$1,976,000.00	\$1,976,000					\$247,000.00						\$1,729,000.00	STIP Grant \$1,482,000 / County = \$247,000	\$1,976,000.00			
Water	6-41-11-10-13-610 CAP-15650 CCBF-2290	Water main cast iron replacement on 50ave between 45-46 and 43-44 street	\$525,000.00	\$525,000		\$1,140.48						\$173,620.85	\$351,379.15				\$525,000.00			
Water	6-41-14-20-01-620 - CAP-15651, CCBF2293	Water Reservoir Pump Upgrades - (Melissa Dec 30/19 carry forward balance - \$150,000 - \$210.00 = \$149,790) - Melissa January 4, 2021 carry forward balance - \$149,490 (\$149,700 - \$210) - January 10, 2022 - Carry forward balance - Melissa - \$149,490 - 2023 - Funding (\$136,620.21 = \$149,490-\$12,869.79) used to fund Reservoir in 2023 - Melissa - Dec 22, 2022	\$800,000.00	\$800,000		\$570.24						\$200,000.00	\$600,000.00				\$800,000.00			
PW	6-31-11-00-31-630	Loader	\$325,000.00	\$325,000			\$34,056.01	\$138,566.28	\$152,377.71								\$325,000.00			
PW	6-31-11-30-14-630	Backhoe	\$253,988.00	\$253,988				\$113,202.00							\$140,786.00	Insurance	\$253,988.00			
PW	6-31-11-50-01-650	2 - 1/2T Trucks	\$120,000.00	\$120,000			\$70,000.00		\$50,000.00								\$120,000.00			
PW	6-31-11-00-32-630	Skid Steer	\$55,000.00	\$55,000			\$55,000.00										\$55,000.00			
PW	6-31-11-30-13-630	Sander - truck mount	\$15,000.00	\$15,000		\$9,342.28	\$15,000.00										\$15,000.00			
Sewer	6-42-00-00-12-610 (CAP15652) CCBF-2291	Lift station Upgrades - from 2022 carry forwards	\$600,000.00	\$600,000		\$11,070.54						\$300,000.00	\$300,000.00				\$600,000.00			
SRC	6-73-11-30-08-630	Fitness - Treadmill	\$11,000.00	\$11,000						\$11,000.00	County Partnership						\$11,000.00			
																	\$0.00			
2023 Capital Budget - Capital Projects (TCA)			\$5,253,988.00	\$5,253,988.00		\$22,248.28	\$0.00	\$287,326.31	\$298,768.28	\$449,377.71	\$258,000.00	\$0.00	\$0.00	\$745,350.55	\$1,251,379.15	\$0.00	\$1,963,786.00	\$0.00	\$5,253,988.00	
2023 Total Capital Budget			\$6,912,788.00	\$6,912,788.00		\$41,214.51	\$314,454.79	\$743,809.17	\$492,064.99	\$449,377.71	\$952,565.64	\$0.00	\$0.00	\$745,350.55	\$1,251,379.15	\$0.00	\$1,963,786.00	\$0.00	\$6,912,788.00	
Council Motion - 23:01:03 (\$6,986,288)			\$6,861,288.00	0.60%			\$657,838.00	\$1,550,328.95						-\$95,405.55	-\$894,700.15	\$0.00			\$6,912,788.00	
2023 Capital Additions			\$51,500.00						-\$892,490.95											\$0
Total 2023 Capital Budget			\$6,912,788.00																	
Difference (Actual vs Council Budget)			\$0																	

		2022 Carry Forward															
		Brought forward from 2022 Budget Carry Forward	2022 Approved Amount (with tender amount updates)	Difference between Actual and Budget Amount	Actual - Project Expenses March 31, 2023	Utility (Water) Avail for Capital	Utility Available for Capital Reserve	Tax Available for Capital Reserve	Transfer From General Reserves	Transfer From Other Reserves	Debtenture / Local Improvement	Grants - MSI	Grants - Canada Building Community Fund (FGT)	Grants - BMTG Cancelled in 2022	Other	Total	
2022 Carry Forward - Operational Projects (non TCA)																	
ADM	2-12-04-00-05-252	Community Builders (pre build 10 hearts) - carry forward -\$25,000 (hearts expected in April 2023 - Steve Dec 28, 2022)	\$25,000.00	\$25,000						\$25,000.00	Culture					\$25,000.00	
HUB	2-73-11-02-03-239	Undercounter ice making machine - carry forward \$4000 to 2023 - Brad - Dec 22, 2022	\$4,000.00	\$4,000	\$4,000.00					\$4,000.00	Senior Centre					\$4,000.00	
SRC	2-73-11-02-04-239	Arena Scoreclock replacement (both) with blue tooth consoles with dressing room timers - carry forward \$44,010 to 2023 - Brad - Dec 22, 2022	\$44,010.00	\$44,010					\$44,010.00							\$44,010.00	
Pool	2-73-13-03-03-252	Mechanical room replacement components - carry forward \$15000 to 2023 - Brad - Dec 22, 2022	\$15,000.00	\$15,000					\$15,000.00							\$15,000.00	
Park	2-77-82-00-01-519	Ball diamond backstop fence (2 diamonds) - 2023 - \$10,000 - 2022 carry forward - \$5000 to 2023 - Brad - Dec 22, 2022	\$9,646.00	\$9,646						\$9,646.00	Chain Link Fence					\$9,646.00	
Plan	2-61-02-00-06-239	SE ASP (\$200,000 regional grant with County) - carry forward project (\$200,000 - \$54,649.06 = \$145,350.94) to 2023 - Leann Dec 19, 2022	\$145,350.94	\$145,350.94	\$3,343.68										\$145,350.94	\$200,000 Grant (County)	
parks	2-77-05-00-02-239	Parks - West Stettler Park - Imp (2019 Strategic Plan) - Allan - January 6, 2020 - carry forward balance - \$25,000 - 2020 Power & Water Feature - 2021 Carry Forward \$50,000 to 2022 - Greg - January 6, 2022 - carry forward \$50,000 to 2023 - Brad - Dec 22, 2022 - March 22, 2023 - Greg/Brad - use \$50,000 funding for SRC Grant Engineering - create new code - 2-73-11-02-08-239	\$0.00	\$0.00				\$0.00								\$0.00	
2022 Carry Forward - Operational Projects (non TCA)			\$243,006.94	\$243,006.94	\$7,343.68	\$0.00	\$0.00	\$0.00	\$59,010.00	\$38,646.00	\$0.00	\$0.00	\$0.00	\$0.00	\$145,350.94	\$0.00	\$243,006.94
2022 Carry Forward - Capital Projects (TCA)																	
FIRE	6-23-00-10-00-610	Fire Hall Traffic Signals - carry forward \$15,000 (1/2 County) to 2023 - Etienne - Dec 20, 2022	\$15,000.00	\$15,000				\$7,500.00							\$7,500.00	County	\$15,000.00
FIRE	6-23-00-00-30-630	2 way radio system replacement AFRRCS (Alberta 1st Responder Communication System) in 2021 - Tender in Dec 2021 - Carry Forward Balance (\$180,450) to 2022 for tender approval - Mark - January 7, 2022 - 2023 carry forward \$180,450 - delivery in 2023 - Etienne - Dec 20, 2022	\$180,450.00	\$180,450			\$60,150.00			\$120,300.00	Fire Capital Reserve					\$180,450.00	
OP	6-32-21-10-15-610	44 Avenue overlay from Hwy 12 to 38St - CAPP - carry forward \$7,500 for final Engineering - Melissa - Dec 22, 2022	\$7,500.00	\$7,500					\$7,500.00							\$7,500.00	
Equip	6-31-11-00-50-650	2 - Pick-up trucks - carry forward - twender in 2023 - updated budget \$120,000 - Melissa - Dec 22, 2022	\$120,000.00	\$120,000				\$70,000.00		\$50,000.00	Common Services - Equipment					\$120,000.00	
Equip	6-31-11-00-33-630	Hydovac - CAP-15653 - delivery in 2023 - carry forward - \$639,900 - delivery in 2023 - Melissa - Dec 22, 2022	\$639,900.00	\$639,900				\$39,900.00				\$600,000.00				\$639,900.00	
Equip	6-31-11-30-15-630	Trailer mounted flusher - delivery in 2023 - carry forward \$178,408 - delivery in 2023 - Melissa - Dec 22, 2022	\$178,408.00	\$178,408				\$178,408.00								\$178,408.00	
SRC	6-77-81-10-00-610	Outdoor arena refurbishment (new boards - \$104,210) - installation in 2023 - carry forward - \$52,105 to 2023 - delivery in 2023 - Brad - Dec 22, 2023	\$104,210.00	\$104,210					\$104,210.00							\$104,210.00	
Park	6-77-02-30-01-630	Toro mower replacement - tender in 2023 - carry forward - \$96,000 - retender in 2023 - Brad - Dec 22, 2022	\$96,000.00	\$96,000				81	\$96,000.00							\$96,000.00	

2020 MSP	6-32-21-10-23-610	MSP - Type 4 Intersection (Hwy 12 at 80st-south side only) - Carry Forward Balance to 2022 - Melissa January 7, 2022 (\$842,611.75-\$442,526.24 = \$400,085.51 carry forward - 2023 carry forward \$7,500 for final engineering - Meliisa - Dec 22, 2022	\$7,500.00	\$7,500					\$7,500.00									\$7,500.00		
Op	6-41-11-10-15-610	Mainstreet streetscape (48-49ave includes watermain and services) - Carry Forward \$40,000 - Melissa - January 7, 2022 - 2023 carry forward - \$7,500 for final engineering - Meliisa - Dec 22, 2022	\$7,500.00	\$7,500					\$7,500.00									\$7,500.00		
Water	6-41-11-10-12-610 (CAP13555)	Watermain replacement east of 44th street between 49-50ave - project delayed due to supply issues and telus line - Carry Forward Balance (\$280,000-\$24,656.34 = \$255,353.66 - Melissa - January 7, 2022 - 2023 carry forward - \$7,500 for final engineering - Meliisa - Dec 22, 2022	\$7,500.00	\$7,500					\$7,500.00									\$7,500.00		
Op	6-32-21-10-14-610	"Okoppe" Parking Lot Upgrade (50th Avenue / 49th Street) - 2020 Carry Forward - Melissa Jan 4, 2021 - carry forward balance - \$44,715.19 (\$60,000-\$15,284.81) - January 10, 2022 - Melissa - carry forward balance - \$44,715.19-\$16,699.57 = \$28,015.62 - 2023 carry forward \$15,000 for signs and planters	\$15,000.00	\$15,000.00				\$15,000.00										\$15,000.00		
																		\$0.00		
2022 Carry Forward - Capital Projects (TCA)			\$1,378,968.00	\$1,378,968.00			\$0.00	\$0.00	\$60,150.00	\$310,808.00	\$230,210.00	\$170,300.00		\$0.00	\$600,000.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$1,378,968.00
2023 Total Carry Forwards			\$1,621,974.94	\$1,621,974.94			\$48,558.19	\$0.00	\$60,150.00	\$310,808.00	\$289,220.00	\$208,946.00		\$0.00	\$600,000.00	\$0.00	\$0.00	\$152,850.94	\$0.00	\$1,621,974.94
2023 Total Capital Budget (including Carry Forwards)			\$8,534,762.94	\$8,534,762.94			0.57%	\$314,454.79	\$803,959.17	\$802,872.99	\$738,597.71	\$1,161,511.64		\$0.00	\$1,345,350.55	\$1,251,379.15	\$0.00	\$2,116,636.94		0.00
2023 Total Capital Budget Difference From Budget to Actual				\$0.00					\$1,921,286.95			\$1,900,109.35		Total Grants Availa	\$1,345,350.55	\$1,251,379.15	\$0.00			
									Total Reserves			\$3,821,396.30		ce - December 31	\$0.00	\$0.00	\$0.00			

**TOWN OF STETTLER
TD BANK RECONCILIATION
AS OF March 31, 2023**

Net Balance at End of Previous Month	\$	780,473.39
ADD: General Receipts (summarized below)		63.00
Interest Earned (Prime 6.70% less 1.90% = 4.80%)		3,035.27
Investments Matured		-
SUBTOTAL		783,571.66
LESS: General Disbursements		61,389.16
Payroll		-
Investments		-
Debenture Payments		-
Returned Cheques		-
Bank Charges		431.11
SUBTOTAL		61,820.27
NET BALANCE AT END OF CURRENT MONTH (General Ledger)	\$	721,751.39
Balance at End of Month - Bank		733,291.22
ADD: Outstanding Deposits		14.90
LESS: Outstanding Cheques		11,554.73
		11,554.73
NET BALANCE AT END OF CURRENT MONTH (Bank)	\$	721,751.39
<hr style="border: 1px solid black;"/>		
<u>INVESTMENTS:</u>		
US Bank Account		-
SUBTOTAL		-
TOTAL CASH ON HAND AND ON DEPOSIT	\$	721,751.39

THIS STATEMENT SUBMITTED TO COUNCIL THIS 18th DAY OF April 2023

MAYOR

ASSISTANT CAO

TOWN OF STETTLER
CU BANK RECONCILIATION for Vision Credit Union
AS OF MARCH 31, 2023

Net Balance at End of Previous Month	\$	11,653,235.66
ADD: General Receipts (summarized below)		1,094,533.42
Interest Earned (Prime 6.70% less 1.60% = 5.10%)		49,663.09
Investments Matured		-
SUBTOTAL		12,797,432.17
LESS: General Disbursements		1,576,272.66
Payroll		272,846.38
Investments		-
Debenture Payments		207,588.19
Returned Cheques		507.00
Bank Charges		571.83
SUBTOTAL		2,057,786.06
NET BALANCE AT END OF CURRENT MONTH (General Ledger)	\$	10,739,646.11
Balance at End of Month - Bank		10,705,847.22
ADD: Outstanding Deposits		37,387.43
LESS: Outstanding Cheques		3,588.54
NET BALANCE AT END OF CURRENT MONTH (Bank)	\$	10,739,646.11
INVESTMENTS:		
US Bank Account		500,178.10
US Bank Interest		141.79
SUBTOTAL		500,319.89
TOTAL CASH ON HAND AND ON DEPOSIT	\$	11,239,966.00

THIS STATEMENT SUBMITTED TO COUNCIL THIS 18th DAY OF April, 2023

MAYOR

ASSISTANT CAO

	A	B	C
2	GENERAL RECEIPTS SUMMARY		
3	Tax	AR	283,191
4	Utility	AR	291,385
5	SRC	Ice Rental	38,660
6	Library	Salary Reversal	13,274
7	Hwy 12/21	Water	26,477
8	SMRWSC	Water	60,162
9	BOT	Salary Reversal	18,699
10	AE Kennedy	Rent	17,186
11	AB Trans	Road Engineer Reimburse	45,710
12	Atco Electric	Franchise Fee	64,103
13	Apex	Franchise Fee	92,096
14	Other		143,590
15		Total	1,094,533

TO: Town of Stettler Council

DATE: 2023 04 18

FROM: Greg Switenky
CAO

CHIEF ADMINISTRATIVE OFFICER'S REPORT – MARCH 2023

ADMINISTRATION – CAO – GREG SWITENKY

1. Meetings: Town Council, Committee of the Whole, Stettler Waste Management Authority, Joint Health and Safety Committee, SRC Updating Committee, RCMP Local Town Hall, and daily office staff information sharing sessions.
2. Ongoing discussions respecting the Stettler Regional Fire Department's 24/7 365 operational capacities and expectations within the joint partnership funding agreement.
3. Alberta Municipalities Spring Municipal Leaders Caucus in Edmonton.
4. Ongoing CAO succession planning with Council.
5. Stetter Regional Emergency Management Agency (SREMA) Advisory Committee meeting via Zoom.
6. 2023-2024 Alberta Provincial Budget telephone Town Hall with the Minister of Municipal Affairs, and online webinar with Alberta Municipalities.
7. Regional Local Government Conversation hosted by Clearview Schools.
8. Local Government Administration Association webinar on Employment Agreements.
9. Ongoing liaison and information sharing with County Administration; working on community development and strengthening collaborative working relationships.
10. Continuous engagement with Senior Department Heads regarding situational solutions to arising issues/requests, emergent problems and troubleshooting Council Member/ratepayer concerns.

ASSISTANT CAO – STEVEN GERLITZ

1. Meetings attended included: Council, Staff, Economic Development, Trade Show, Janitor Services (Clearview), CEIP Borrowing Bylaw (Vision Credit Union), Web Mapping Updates, Alberta Municipalities – Municipal Leadership Conference
2. Projects worked on included:
 - CEIP Bylaw and Borrowing Bylaw
 - Staff Performance Appraisal
 - 2023 Tax Budget
 - 2023 Capital Budget
 - 2023 Interim Budget – March 31, 2023
 - 2023 Capital Budget Summary – March 31, 2023

**CAO REPORT
MARCH 2023
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- 2023 Reserves – March 31, 2023
- 2022 Financial Statement / Financial Information Return review and summary
- 2022 Operating Budget (Revenue / Expense summary) (C Run) – December 31, 2022
- 2022 Capital Budget Final Summary – (C Run) – December 31, 2022
- 2022 Reserves – (C Run) – December 31, 2022
- 2022 Federal / Provincial Grants update – (C Run) – December 31, 2022
- 2022 Regional Water Final Summary – (C Run) – December 31, 2022
- CAO Vacation coverage
- Vacation

DIRECTOR OF OPERATIONS – MELISSA ROBBINS

Meetings attended: Department Head, Trade Show Prep, IDP Discussion meeting,
Projects:

- Award of pick up truck tenders
- Loader tender
- Prepare trade show materials
- Wellings of Stettler – Water Act approvals
- Backhoe Insurance claim closure
- Stettler and District Music Festival Banner
- AT Highway 56 improvements and Ped Xing – engineering finalized, cost recovery sent to AT
- Alberta Air Tour – June 3 event planning
- Neptune 360 changes
- 50 Avenue watermain replacements tender and design
- 2023 paving tender
- Multiple landowner concerns and requests regarding drainage, sewer concerns, water meter change outs, etc.

TRANSPORTATION – SARAH MCCRINDLE

- Staff completed online course on confined space
- Sidewalk snow removal and sanding when needed
- Received our new 1-ton sander and had it hooked up to our 1 ton
- Staff completed online course on ground disturbance
- Steaming of frozen catch basins and culverts
- Staff completed online course on fall protection
- Grader out for snow removal
- Snow removal in parking lots
- Staff completed online course for Aerial lifts
- Hauled snow from the uptown areas and the school areas
- Staff completed ICS 100 training
- Put on columbarium wreaths
- Cleaned up the snow on the now town owned lot on 49ave
- Took out the red ice surface
- Staff has been working on a new stand for our new 1ton sander
- Brought the sweeper back to the shop ~~to~~ have it inspected before its first use

- Couple of staff worked with the water department on their loader demos
- Hydrovacced by the tracks on 46st heading to foremost to see if we could find a culvert that goes under the highway for drainage for the train tracks
- Started fillings potholes all over town
- Took out the blue ice surface at the arena
- Fixed signs when needed
- Graves and cremations when needed

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

Report to be presented at a later date.

DIRECTOR OF PLANNING & DEVELOPMENT – LEANN GRAHAM

Report to be presented at a later date.

WATER – GRANT MCQUAY

Report to be presented at a later date.

REGIONAL FIRE CHIEF – MARK DENNIS

Report to be presented at a later date.

WATER TREATMENT PLANT SUPERVISOR – CHRIS SAUNDERS

1. The chlorine gas to sodium hypochlorite capital project is continuing and should be completed by the end of April.
2. We are still waiting on parts to repair the 2030A Flocc Mixer VFD. We will be changing out the flash mixer to a plain start/stop function and not replace the VFD as the mixer speed never varies.
3. Compressor A had failed. A couple of contactors were replaced by Keith's Refrigeration but they could not get the compressor to start. The Atlas Copco Technician was called out to work on the compressor and he did not get it running either. He emailed us and said that maybe the contactor was not wired correctly. We looked at the contactors and found that couple of wires were not wired correctly. We corrected the wiring and the compressor is back in service.
4. The Hach technician was out to do repairs on the AMC. A board was replaced in the AMC. The AMC is still not reading accurately and is still out of service.
5. We are still taking water from the river to our reservoir as the ice has still not broken out yet but is starting to open up through Red Deer.
6. The P3102 A forwarding pump is still out of service. Seems to be most likely a programming error in the VFD. Shane Menard is scheduled to come out to do some troubleshooting.
7. Routine monthly maintenance carried out.

A handwritten signature in black ink, appearing to be 'Greg Switenky', written in a cursive style.

Greg Switenky
CAO

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Chequebook ID CU GENERAL	CU GENERAL
Vendor Name	First	Last	Cheque Number ONL000646	ONL000648
Cheque Date	First	Last		

Sorted By: Vendor Name

Distribution Types Included:All

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Collabria Payment Processing	ONL000646	2023-04-06	\$23,759.12

	Invoice Description	Invoice Number	Invoice Amount

	Com Hall Janitor Supplies	2023.03.13.761	\$608.61
	Other Events Family Day/P&L Tr	2023.03.13.765	\$858.54
	BOT Corp Visa	2023.03.13.BOT	\$3,060.60
	Fitness Area Special Event Sup	2023.03.13.751	\$538.18
	WTP Training @ NAIT	2023.03.13.767	\$772.88
	Water Asset Management Mapping	2023.03.13.763	\$1,733.59
	Fitness Are Janitor Supplies/P	2023.03.13.764	\$626.73
	P&D 2-36" Desk Converters	2023.03.13.759	\$2,797.18
	Eng Admin 36" Desk Converter	2023.03.13.766	\$230.98
	Shop Coffee Room Supplies	2023.03.13.762	\$1,605.95
	Pool Facility Wristbands/Washe	2023.03.13.756	\$1,002.17
	Shop Fuel Tank for #141/Grease	2023.03.13.754	\$5,337.22
	Office Camera Lens/PR Photogra	2023.03.13.758	\$150.13
	Computer P&D Laptop&Dock Works	2023.03.13.768	\$3,856.19
	SRC WHMIS Training	2023.03.13.752	\$20.99
	Office Supplies/Lotto Tickets	2023.03.13.760	\$166.97
	Fire Joint 2 Thermometers/Meal	2023.03.13.753	\$84.16
	Fire Call Expense/Fire Joint	2023.03.13.755	\$308.05

Telus Communications	ONL000647	2023-04-06	\$2,961.37
	Invoice Description	Invoice Number	Invoice Amount

	Telus Mar 22 to Apr 21,2023	2023.03.23	\$2,961.37

Telus Mobility Inc.	ONL000648	2023-04-06	\$1,347.53
	Invoice Description	Invoice Number	Invoice Amount

	Telus Mobility Mar 22 - Apr 21	2023.03.21	\$1,347.53

	Total Cheques		\$28,068.02
			=====

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Chequebook ID CU GENERAL	CU GENERAL
Vendor Name	First	Last	Cheque Number 76660	76670
Cheque Date	First	Last		

Sorted By: Vendor Name

Distribution Types Included:All

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
ATCO Electric Ltd.	76660	2023-04-06	\$707.21

Invoice Description	Invoice Number	Invoice Amount	

Street Light HPS Head Replacem	3015696		\$707.21

County of Stettler Housing Ath	76670	2023-04-06	\$186,650.00

Invoice Description	Invoice Number	Invoice Amount	

Seniors Lodges 1st Qtr Payment	2023-REQ02.1ST		\$93,325.00
Seniors Lodges 2nd Qtr Payment	2023-REQ02.2ND		\$93,325.00

Macey, Mikayla	76661	2023-04-06	\$25.00

Invoice Description	Invoice Number	Invoice Amount	

Shop Apr Tool Allowance	2023.04.01		\$25.00

Norman, Laura	76662	2023-04-06	\$111.29

Invoice Description	Invoice Number	Invoice Amount	

HBC Trade Show Gift Baskets	2023.03.13		\$111.29

Receiver General for Canada	76663	2023-04-06	\$61,657.97

Invoice Description	Invoice Number	Invoice Amount	

Town Tax Remittance	PP07-23		\$53,349.38
Town Tax Remittance	PP07-23.		\$3,119.04
BOT Tax Remittance	PP07-23.BOT		\$2,379.89
Library Tax Remittance	PP07-23.LIBRAR		\$2,809.66

Receiver General for Canada	76664	2023-04-06	\$327.23

Invoice Description	Invoice Number	Invoice Amount	

Garnishee	PP07-23		\$327.23

Stettler & District Music Fest	76665	2023-04-06	\$1,113.19

Invoice Description	Invoice Number	Invoice Amount	

Culture Fund Reimburse Banner	2023.04.03		\$1,113.19

Stettler Independent	76666	2023-04-06	\$68.25

Invoice Description	Invoice Number	Invoice Amount	

Office Subscriptons	2023.OFFICE		\$68.25

Tate, Alicia	76667	2023-04-06	\$100.00

Invoice Description	Invoice Number	Invoice Amount	

Office Admin Professional Day	2023.03.30		\$100.00

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Town of Stettler - Petty Cash	76668	2023-04-06	\$249.05
=====			
Invoice Description	Invoice Number	Invoice Amount	
Office Lotto/Postage	2023.04.04	\$249.05	
=====			
Yellow Pages	76669	2023-04-06	\$76.73
=====			
Invoice Description	Invoice Number	Invoice Amount	
Office Mar Directory Advertisi	INV03448398	\$76.73	
=====			
Total Cheques			\$251,085.92
=====			

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Chequebook ID CU GENERAL	CU GENERAL
Vendor Name	First	Last	Cheque Number EFT0005858	EFT0005883
Cheque Date	First	Last		

Sorted By: Vendor Name

Distribution Types Included:All

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
AL-TERRA Engineering	EFT0005858	2023-04-11	\$3,510.86

Invoice Description		Invoice Number	Invoice Amount
Mun Plan Area Structure Plan		12646	\$3,510.86

APEX Supplementary Pension Pla	EFT0005859	2023-04-11	\$362.81

Invoice Description		Invoice Number	Invoice Amount
Supplementary Pension Plan Tr		PP07-23	\$362.81

Baker, Kurt	EFT0005860	2023-04-11	\$97.49

Invoice Description		Invoice Number	Invoice Amount
Council RDRMUG in Red Deer		2023.03.16	\$97.49

Barnes, Roger	EFT0005861	2023-04-11	\$25.00

Invoice Description		Invoice Number	Invoice Amount
SRC Apr Phone Allowance		2023.04.01	\$25.00

Canadian Union of Public Emplo	EFT0005862	2023-04-11	\$660.00

Invoice Description		Invoice Number	Invoice Amount
Union Dues		PP07-23	\$660.00

Chapman Riebeek	EFT0005863	2023-04-11	\$123.11

Invoice Description		Invoice Number	Invoice Amount
Bylaw Jan Legal Services		2302015	\$123.11

County of Stettler	EFT0005864	2023-04-11	\$3,250.00

Invoice Description		Invoice Number	Invoice Amount
Emergency Response #23-007		IVC041987	\$1,625.00
Emergency Repsonse #23-009		IVC041986	\$975.00
Emergency Response #23-007		IVC041985	\$650.00

Dahl, Steven	EFT0005865	2023-04-11	\$50.00

Invoice Description		Invoice Number	Invoice Amount
Shop Apr Tool Allowance		2023.04.01	\$50.00

Dodd, Sonia	EFT0005866	2023-04-11	\$125.00

Invoice Description		Invoice Number	Invoice Amount
Admin/Pool April Cell/Trvl All		2023.04.01	\$125.00

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Dolan, Lori	EFT0005867	2023-04-11	\$25.00
Invoice Description	Invoice Number	Invoice Amount	
Pool Apr Phone Allowance	2023.04.01	\$25.00	
Federation of Canadian Municip	EFT0005868	2023-04-11	\$1,840.42
Invoice Description	Invoice Number	Invoice Amount	
Council FCM Membership	INV-34387-Z8N9	\$1,840.42	
Gateway Mechanical Services In	EFT0005870	2023-04-11	\$590.10
Invoice Description	Invoice Number	Invoice Amount	
SRC Ice Planner Service Call	659897	\$590.10	
Gerlitz, Steven	EFT0005871	2023-04-11	\$100.00
Invoice Description	Invoice Number	Invoice Amount	
Admin/Office Apr Phone&Trvl Al	2023.04.01	\$100.00	
Graham, Leann	EFT0005872	2023-04-11	\$175.00
Invoice Description	Invoice Number	Invoice Amount	
P&D Apr Phone & Trvl Allowance	2023.04.01	\$175.00	
Leckie, Neil	EFT0005874	2023-04-11	\$25.00
Invoice Description	Invoice Number	Invoice Amount	
Pool Apr Phone Allowance	2023.04.01	\$25.00	
Local Authorities Pension Plan	EFT0005873	2023-04-11	\$30,723.69
Invoice Description	Invoice Number	Invoice Amount	
LAPP Contribution	PP07-23	\$30,723.69	
McCrinkle, Sarah	EFT0005875	2023-04-11	\$188.95
Invoice Description	Invoice Number	Invoice Amount	
Roads CUPE Clothing Allowance	2023.03.25	\$188.95	
Parkland Regional Library	EFT0005876	2023-04-11	\$13,310.39
Invoice Description	Invoice Number	Invoice Amount	
Library 2nd Qtr Requisition	230222	\$13,310.39	
Peterson, Chase	EFT0005877	2023-04-11	\$25.00
Invoice Description	Invoice Number	Invoice Amount	
Pool Apr Cell Allowance	2023.04.01	\$25.00	
Robbins, Brad	EFT0005878	2023-04-11	\$100.00
Invoice Description	Invoice Number	Invoice Amount	
P&L Apr Travel Allowance	2023.04.01	\$100.00	

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Standage, Maddie	EFT0005879	2023-04-11	\$150.00

Invoice Description	Invoice Number	Invoice Amount	
P&D Apr Travel Allowance	2023.04.01	\$150.00	

Stettler Dads Services	EFT0005880	2023-04-11	\$1,500.00

Invoice Description	Invoice Number	Invoice Amount	
Water March Meter Reader	2023-3	\$1,500.00	

Stettler FCSS	EFT0005869	2023-04-11	\$49,108.75

Invoice Description	Invoice Number	Invoice Amount	
FCSS 2nd Qtr 2023 Requisition	2023.04.01	\$49,108.75	

Stettler Public Library	EFT0005881	2023-04-11	\$62,741.50

Invoice Description	Invoice Number	Invoice Amount	
Libarary Grant 2nd Qtr Requisi	2023.04.01	\$62,741.50	

Switenky, Greg	EFT0005882	2023-04-11	\$370.00

Invoice Description	Invoice Number	Invoice Amount	
ADmin/Office Cell/Trvl Allow	2023.04.01	\$370.00	

UBS Industires	EFT0005883	2023-04-11	\$997.50

Invoice Description	Invoice Number	Invoice Amount	
Signs Breakaways for Street	3014645	\$997.50	

Total Cheques			\$170,175.57
			=====

**MINUTES OF THE REGULAR STETTLER WASTE MANAGEMENT AUTHORITY MEETING
HELD ON FRIDAY, MARCH 24, 2023 AT 10:00 A.M., IN THE COUNCIL CHAMBERS OF THE
COUNTY OF STETTLER NO. 6 ADMINISTRATION BUILDING, STETTLER, ALBERTA AND
VIA TELECONFERENCE.**

PRESENT: Cheryl Barros, Town of Stettler (Chairperson)
Kurt Baker, Town of Stettler Councillor
Paul McKay, County of Stettler Councillor (Vice Chairperson)
Ernie Gendre, County of Stettler Councillor
Clark German, Village of Big Valley
Rick Nelson, Village of Donalda
Mark Fox, Member at Large
Grace Fix, Recycling Member at Large

Other: Rene Doucette, Manager/SWMA Representative
Greg Switenky, Town of Stettler CAO
Sean Nolls, Town of Stettler Councillor (Mayor)
Yvette Cassidy, County of Stettler CAO (SWMA CAO)
Andrew Brysiuk, Director of Municipal Services
Marlene Hanson, County of Stettler Executive Assistant

ABSENT: Dan Hiller, Summer Village of Rochon Sands
Bill Sanchuck, Summer Village of White Sands

CALL TO ORDER

The meeting was called to order at 10:00 a.m., Friday, March 24, 2023 by Chairperson Cheryl Barros.

Peggy Weinzierl, Christa Cornelssen and Teresa Walker joined the meeting.

AGENDA ADDITIONS AND APPROVAL

04.03.24.23 Moved by Ernie Gendre
“that the March 24, 2023 agenda for the Stettler Waste Management Authority Meeting be approved as presented.” Carried Unanimously

MINUTE APPROVAL

05.03.24.23 Moved by Paul McKay
“that the December 16, 2022 Stettler Waste Management Authority Meeting minutes be amended by updating Grace Fix’s title in the Present section from “Recycling Representative (Heartland Beautification Committee)” to “Recycling Member at Large”, then to be approved.” Carried Unanimously

06.03.24.23 Moved by Kurt Baker
“that the February 13, 2023 Stettler Waste Management Authority Meeting minutes be amended by updating Grace Fix’s title in the Present section from “Recycling Representative (Heartland Beautification Committee)” to “Recycling Member at Large”, then to be approved.” Carried Unanimously

DELEGATIONS

Peggy Weinzierl, Gitzel and Company RE: Presentation of 2022 Audited Financial Statements:

Mrs. Weinzierl presented the Stettler Waste Management Authority Committee members with the audited financial statements for the 2022 year. Administration and staff were thanked for their assistance in preparing the information. Then it was brought to the Committee's attention that the Auditors report has given a qualified opinion regarding closure and post closures figures used without a study being completed - cannot determine the costs that may be. Except for closure and post closures note, a clear report was given.

IN-CAMERA SESSION

07.03.24.23 Moved by Clark German

"that the Stettler Waste Management Authority Board enter into an in-camera session at 10:18 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, Greg Switenky, Yvette Cassidy, Joe McCulloch, Christa Cornelssen, Andrew Brysiuk, Teresa Walker and Marlene Hanson left the meeting.

08.03.24.23 Moved by Paul McKay

"that the Stettler Waste Management Authority Board exit out of in-camera at 10:26 a.m." Carried Unanimously

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

NEW BUSINESS

2022 Audited Financial Statements:

09.03.24.23 Moved by Rick Nelson

"that the Stettler Waste Management Authority approve the 2022 Audited Financial Statements for the year ended December 31, 2022 as prepared and presented by Gitzel & Company Chartered Professional Accountants." Carried Unanimously

Appoint 2023 Auditor:

10.03.24.23 Moved by Kurt Baker

"that the Stettler Waste Management Authority appoint Gitzel & Company Chartered Professional Accountants as the Stettler Waste Management Authority's 2023 Auditor." Carried Unanimously

The meeting recessed at 10:27 a.m.

The meeting reconvened at 10:34 a.m. with Peggy Weinzierl not rejoining the meeting and Associate Engineering representatives Klas Ohman, Bob Jordina and Bruce Colwell joining the meeting.

Associated Engineering:

Associated Engineering presented their report and a slide presentation on the Stettler Regional Landfill consisting of historical and current practices, development closure and post closure costs, and recommendations that Stettler Waste Management Authority earmark \$191,108.78 per year effective in the 2023 year for the next 65 years, then provided options to assist in reaching that goal.

The following was questioned/clarified:

- Sean Nolls noted that things change throughout the years due to unknowns, therefore, suggested building unknowns into the figures.
 - Associated Engineering representatives suggested that these costs should be revisited every 3-5 years. It was noted that:
 - if a cell is capped sooner, it extends the expenses, lowering the final costs.
 - constant evaluations will assist with the plan staying current.
 - the sooner the landfill is closed, the more expense will be incurred.

Cheryl Barros thanked Klas Ohman, Bob Jordina and Bruce Colwell for attending and for their presentation and left the meeting at 10:49 a.m.

11.03.24.23

Moved by Mark Fox

“that the Stettler Waste Management Authority receive the Associated Engineering presentation for information.” Carried Unanimously

MANAGER'S REPORT

In regard to the mattress recycling, Rene Doucette reported that a company out of Cold Lake recycles mattresses with the use of a shredder and buries the fluff in a landfill (recommending not to bury in a Stettler Landfill). Ferintosh, Alberta will accept for \$10.00 per mattress. A tandem trailer could be purchased back from the County of Stettler and with a few changes including the addition of a screen over the box to secure the mattresses in place, be used to assist with expenses.

- It was noted that the tandem truck would need to make 2 trips to be equivalent to the present contractor.
- The present recycling company, Better Be Gone Mattress charges \$10.00 plus transportation costs.
- Administration will check Better Be Gone Mattress' contract regarding timelines.
- Rene Doucette will discuss with Dried Meat to determine exact details.

12.03.24.23

Moved by Kurt Baker

“that the Stettler Waste Management Authority instruct Administration to research possible Mattress Recycling options; enter into a contract providing there is the benefit of a financial savings; and to Give Better Be Gone Mattress 30-day notice of termination.”

Carried Unanimously

Notification is to be sent to the Board Members prior to any Mattress Recycling contract changes being made.

Other clarifications from the Manager's Report:

- Rene Doucette plans to arrange to receive engineering maps in order to determine the proper height of the cells.
- Maintenance on the scale:
Due to the build-up of mud that freezes on the scale for an estimated cost of \$4-6,000 Heartland Industries will supply a crane to lift the scales and a bobcat to clean the mud out; along with an additional charge from Bagshaw to unhook and hook-up the scale. The scale will then it is useable for a number of years.

- 13.03.24.23 Moved by Paul McKay**
“that the Stettler Waste Management Manager’s Report dated March 24, 2023 be received for information.” Carried Unanimously

FINANCIALS

Payment Register, Bank Reconciliation and Year to Date Budget

Reports:

- 14.03.24.23 Moved by Kurt Baker**
“that the Stettler Waste Management Authority’s Payments Register for the payments posted between December 1, 2022 and February 28, 2023, attached and forming part of these minutes, be approved as presented.” Carried Unanimously

- 15.03.24.23 Moved by Ernie Gendre**
“that the Stettler Waste Management Authority’s Bank Reconciliations and Reserves for the periods ending November 30 and December 31, 2022 and January 31 and February 28, 2023, attached and forming part of these minutes, be approved as presented.” Carried Unanimously

- 16.03.24.23 Moved by Mark Fox**
“that the Stettler Waste Management Authority’s Year to Date Budget for the month ending February 28, 2023, attached and forming part of these minutes, be approved as presented.” Carried Unanimously

BUSINESS ARISING FROM PREVIOUS MINUTES

Funding Formula:

- 17.03.24.23 Moved by Ernie Gendre**
“that the Stettler Waste Management Authority authorize that the Funding Formula remain at \$72.00.”
In Favour: Ernie Gendre, Paul McKay and Rick Nelson
Opposed: Kurt Baker, Cheryl Barros, Clark German, Mark Fox and Grace Fix
Defeated

- 18.03.24.23 Moved by Rick Nelson**
“that the Stettler Waste Management Authority direct Administration to amend the SWMA Agreement to revise the funding formula for the Summer Villages to equate to 2 people per seasonal residence for 6 months of the year; and send to the member municipalities.” Carried Unanimously

REPORTS:

Textile Recycling Diversion Report February 2023:

Noted that Stettler Transfer Site information is missing from the report.

- 19.03.24.23 Moved by Kurt Baker**
“that the Stettler Waste Management Recycling Report dated February 2023 be received for information.” Carried Unanimously

Recycling Report:

Grace Fix noted that at the Stettler Transfer Site the current solution does not serve the people with their waste and recycling. Must provide services that enable people. The Town of Stettler provides Curbside garbage pick-up and residents take items to the transfer site at a cost to the County of Stettler. Need a better negotiated solution and agreement to share the recycling costs.

- Sean Nolls noted that recycling services for the Town is picked-up curbside and under the County of Stettler, both Erskine and Botha, have landfill services, therefore, both services are serving the residents. Noted that the Town and County are not fighting.
- Mark Fox noted that it appears that there is a lot more cardboard in the burn pile – not sure where it is coming from.
- Rene Doucette noted that cardboard comes from smaller businesses in town, not so much as the residents.
 - Grace Fix suggested that conversations with small businesses' use may need to be part of the conversation.
 - Sean Nolls noted that small businesses should have their own bins.
- Grace Fix noted that everyone comes into Stettler – landfills are not serving their associated residents. Wishes to have a conversation regarding solutions and offered to be part of. Suggested that a workgroup be formed between the Town and County to consider and bring suggestions.
 - Sean Nolls indicated that a Workgroup is not the solution. The Town and County are working on and all are looking at saving funds. Believes small business may be part of the problem. Transfer site is not to be used for commercial traffic.
 - Rene Doucette noted that businesses can use the eco and metal stations and for other items are to use the Regional Landfill. Regional Landfill has a cardboard bin.
 - Yvette Cassidy noted that collection and recycling trips create the expenses. Calls were tracked and there were not that many received. Recycling takes time and money and does not see where bins being in Erskine and Botha create a hardship. The County taxpayer's expense was \$100,000 last year and will increase. Trying to service County residents as cost efficient as possible. No animosity between the Town and County.
- Grace Fix suggested to meet with the Board of Trade to discuss small businesses' options to try to do better. The committee could consist of 1 representative from the town, 1 from the County, 1 from the business community.
- Kurt Baker will request that the Recycling item be added to the next Board of Trade Meeting Agenda.

Rick Nelson left the meeting 11:31 a.m.

20.03.24.23

Moved by Mark Fox

“that the verbal Stettler Waste Management Recycling Report dated September 20, 2022 be received for information.”

Carried Unanimously

Rick Nelson rejoined the meeting at 11:33 a.m.

2022 Annual Compliance Report:

21.03.24.23

Moved by Clark German

“that the Stettler Waste Management Authority's 2022 Annual Compliance Report be received for information.”

Carried Unanimously

CONSENT AGENDA ITEMS

None

NEXT MEETING

The next meeting is scheduled for June 9, 2023 at 10:00 a.m.

ADJOURNMENT

22.03.24.23

Moved by Kurt Baker

“that the Stettler Waste Management Authority Meeting be adjourned at 11:35 a.m.”

Carried Unanimously

Chairperson

SWMA Chief Administrative Officer

DRAFT

Adding new EMS supports to improve response times

April 03, 2023 [Media inquiries](#)

Record investments will build a stronger, more flexible and innovative system for emergency medical services (EMS) with better access to care and shorter wait times.

Alberta's government promised that help is on the way for Albertans and the province's health system. By hiring more staff, putting more ambulances on the road and strengthening mental health supports for front-line workers, Alberta's government is delivering on that promise.

"We are adding new ambulances and front-line staff and investing in solutions now and into the future to make sure ambulances arrive as fast as possible when Albertans call 911 for a medical emergency."

Jason Copping, Minister of Health

The funding boost also supports implementing Health Care Action Plan priorities and recommendations made by the Alberta EMS Provincial Advisory Committee to improve EMS response and the work culture for EMS staff.

Alberta has the best front-line health care workers in the world, and Budget 2023 will put the right supports in place to ensure Albertans get the care they need, when and where they need it.

"Budget 2023 delivers the needed support to the front line and adds more resources to implement the Alberta EMS Provincial Advisory Committee recommendations. The additional funding will help ease worker fatigue and provide more mental health supports to improve the work environment for all EMS staff."

RJ Sigurdson, parliamentary secretary, EMS Reform

Adding EMS staff and more ambulances

To improve EMS response time, Budget 2023 invests in adding staff and boosting the number of ambulances on the road. The funding increase will add EMS crews to staff 10 more ambulances in Edmonton, 10 in Calgary, one in Lethbridge and one in Red Deer during peak hours this year.

As part of the ongoing work to improve the central dispatch system and implement the EMS advisory committee's recommendations, Alberta's government will provide more than \$1.5 million to hire and train additional staff and conduct a review of EMS available resources and how they are used in communities.

Supporting EMS workforce

Front-line staff and community partners asked for more supports to create better work environments, as reflected in the provincial advisory committee's recommendations. Budget 2023 delivers funding to improve scheduling practices to allow for more breaks, more flexibility in the length of shifts and opportunities to take time off, in addition to providing for more training and development opportunities.

Nearly \$1 million will go towards boosting mental health supports for EMS staff across the province. A \$3-million investment will address paramedic fatigue in rural communities by adjusting work hours and shift schedules as part of the AHS EMS hours of work initiative.

"This funding increase enables aggressive action on our priority of improving emergency response times. We will hire more staff, increase hours of ambulance capacity, expand partnerships with other community supports and deliver innovative projects. This is about getting Albertans the care they need, where and when they need it."

Mauro Chies, president and CEO, Alberta Health Services

EMS-811 shared response, inter-facility transfers and treat and refer

Alberta's Health Care Action Plan is helping to speed up EMS response times and free up highly trained paramedics from non-emergency calls and transfers. Additional funding will go towards the EMS-811 Shared Response program that transfers calls from Albertans with non-urgent conditions to registered nurses with Health Link.

All these actions will reduce EMS response time by empowering paramedics to focus efforts on urgent calls and diverting them away from situations when their level of care is not medically required.

Medical first response supports in rural communities

Medical first responders provide life-saving care in rural and remote communities until an ambulance arrives. Budget 2023 invests in supporting medical first response and implementing the EMS provincial advisory committee's recommendations to add capacity and provide additional training and equipment.

Budget 2023 secures Alberta's future by transforming the health care system to meet people's needs, supporting Albertans with the high cost of living, keeping our communities safe and driving the economy with more jobs, quality education and continued diversification.

Quick facts

In 2023-24, Alberta's government is providing \$723 million in operating funds for EMS, an increase of \$138 million to support EMS priority actions, including:

1. \$47 million for additional EMS capacity to put more ambulances on the road, hire additional paramedics and emergency communications officers, and create dedicated inter-facility transfer capacity in Edmonton, Calgary and Red Deer.
2. \$24 million for recruitment and workforce initiatives and supports, including training programs and mental health supports for front-line staff.
3. \$24 million to continue initiatives that were implemented last year such as the 19 additional ambulances in Calgary and Edmonton, and enhanced scheduling changes made in high-priority stations around the province to reduce paramedic fatigue.
4. \$21 million for ground ambulance contract changes, increased mileage and fuel, including for air ambulance/air ambulance supports and other operational pressures from the increase in the number of events.
5. \$7 million to support strategies to enhance the EMS system, such as enhancements to the medical first response program, public education and response, and a review of the ground ambulance resource allocation policies and capacity.
6. Almost \$7 million to support other initiatives such as clinical improvement initiatives like expanding the vital health response program to the south zone,

which will make it possible for paramedics to provide life-saving heart medication in the event of a heart attack, and expanding the mobile integrated heart program to support community paramedics across the province.

7. \$3 million for the EMS-811 Shared Response program.
8. \$3 million for other initiatives related to implementing recommendations.
9. \$2 million for a project related to air ambulances.
10. Budget 2023 provides \$196 million in new EMS funding over three years to hire more staff, put more ambulances on the road and implement recommendations made by the EMS advisory committee and the EMS Dispatch Review Report.

In addition, \$15 million over three years will fund a new capital program to purchase more ambulances and related equipment.

Stettler District 4-H Beef Council

Box 90

Big Valley, Alberta

T0J 0G0

stettlerdistrict4hbeef@gmail.com



March 27, 2023

Lara Vanlanduyt

On behalf of the Stettler District 4-H Beef Council, we would like you to consider supporting our annual Stettler District 4-H Achievement Day Show & Sale which will be held on **May 22nd and 23rd, 2023** at the **Stettler Agriplex**. Collectively, there are 68 members and 18 cleaver members in the Big Knife, Big Valley, Erskine and Byemoor Beef Clubs.

We believe 4-H grows true leaders; ensuring the viability of the future. Our 4-Hers are dedicated to excellence and we are proud to help them in their journey to be successful, contributing citizens of society. We are sure you'll agree that 4-H helps youth develop skills and confidence to persevere through many of life's challenges. We appreciate your support to continue to grow our leaders for tomorrow.

We are currently looking to fill a specific role in our District, that being a sponsor and interviewer for our **Junior Achiever Award**. Each year, a junior member from each club is nominated by their peers and then moves on to the District portion, where they will be interviewed and a winner chosen by the sponsor. This is a chance to meet and interview our nominated junior members and discover how 4 H is helping make these young individuals outstanding in any area they choose to pursue. I have attached the form that they will bring to the interview for you to look over. I have also spoken with Jon Hironaka who has been a previous interviewer, and he is willing to pass on his questionnaire and process if needed.

If you are willing to sponsor the Junior Achiever Award, it would be greatly appreciated. Typically, this award carries a \$400 value as each of the nominees and the winner will all receive awards. We will be following up with a phone call to confirm details. If you have any questions or concerns please contact me. Thank you again for your consideration of our 4-H program.

Regards,

Staci Charbonneau

Staci Charbonneau

2023 Chairperson

403-741-4333 or stettlerdistrict4hbeef@gmail.com

April 3, 2023

Office of the Minister
Environment & Protected Areas
224 Legislature Building
10800 – 97 Avenue
Edmonton, AB T5K 2B6

RE: Exemption of Newspaper Media from EPR Program Revisions

Dear Minister Savage,

On March 14, Council heard from Evan Jamieson, President, Alberta Weekly Newspapers Association. Mr. Jamieson highlighted what impact changes to the EPR program would have on newspaper media.

The newspaper industry is already under extreme financial pressure due to increased costs of materials and inflation coupled with the decline in advertising spend and subscriptions. It might seem simple to discontinue physical publications in a digital world; however, digital excludes entire demographics of individuals who cannot access the internet. Newspapers serve as a source of information for those who still operate in an analogue world. A newspaper closing its doors due to additional expenses, will cut an entire demographic off from access to local, national, and international news.

We urge the UPC to follow in the footsteps of jurisdictions such as Great Britain and Ontario where newspapers have become exempt from similar EPR programs. Newspapers have multiple uses, offering a secondary purpose aside from providing information about the world. Among other uses, they are conducive as insulation for temperature sensitive products during transport and protect precious family heirlooms during a move. We urge you to recognize the importance of local papers and the impact the potential closure newspaper businesses would have on the social fabric of the communities they serve. Consider the challenges already faced. Follow in the footsteps of the Ontario government, and please exempt newspapers from the revised EPR program.

Regards,



Dave McKenzie
Mayor

cc: Glen van Dijken, MLA Westlock-Peace River
Alberta Municipalities
All Alberta Municipalities

Attention: Chief Administrative Officers, Municipal Clerks, and Census Coordinators

Re: Municipal Census Regulation and Municipal Census Manual

In 2019, the Government of Alberta announced its intention to move from municipal census counts to population estimates for the purposes of allocating provincial grants to municipalities. Over the last several months, former Minister of Municipal Affairs Ric McIver and I have both heard that municipalities strongly prefer that we revert to the recognition of municipal census counts. As a result of that feedback, and after consultation with my colleague the Honourable Travis Toews, President of Treasury Board and Minister of Finance, I am pleased to announce the approval of the Municipal Census Regulation and Municipal Census Manual.

The attached regulation and manual not only outline municipal census requirements, but also incorporate the feedback we have received since 2019, including updating the definitions of “usual residence” and “shadow population.” In addition, we have extended the period for enumeration, and for how long the ministry will recognize a municipal shadow population count.

The manual was developed in partnership with Statistics Canada and addresses many of the concerns identified by you, our municipal partners. The manual, when used alongside the Municipal Census Regulation, provides municipalities with the tools necessary to conduct a municipal census that is consistent with best practices and ensures an accurate population count.

Some of the more notable enhancements over previous versions include:

- standardized methodology to enumerate persons with no usual residence;
- alignment of collection methodologies to reflect best practices and key learnings from the most recent federal census;
- updates to key census definitions including usual residence and shadow population;
- standardized approach to enumerating shadow population;
- the ability to include an estimated resident count for non-contacted dwellings and refusals recognized as part of the population total;
- a mechanism to review population submissions and verify population counts; and
- several other textual changes to the included forms, templates, and materials.

The new regulation and census manual will allow municipalities to conduct a census in 2024. Following the submission of the 2024 results, my department will be reaching out to you in an effort to capture what worked well, and what could be improved.

If you have any questions or would like additional information regarding the regulation or manual, please contact a Municipal Information Advisor by email at ma.updates@gov.ab.ca or by telephone, toll-free by first dialing 310-0000, then 780-422-2555.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Rebecca Schulz', with a stylized, cursive script.

Rebecca Schulz
Minister

Attachment: Municipal Census Regulation and Manual



ALBERTA
MUNICIPAL AFFAIRS

Office of the Minister
MLA, Calgary-Shaw

MINISTERIAL ORDER NO. MSD:001/23

I, Rebecca Schulz, Minister of Municipal Affairs, pursuant to Section 604 of the *Municipal Government Act*, make the Municipal Census Regulation as set out in the attached Appendix.

Dated at Edmonton, Alberta, this 28th day of March, 2023.

Rebecca Schulz
Minister of Municipal Affairs

FILED UNDER
THE REGULATIONS ACT

ALBERTA REGULATION 88/2023

ON APRIL 6 20 23

DEPUTY REGISTRAR OF REGULATIONS

APPENDIX
Municipal Government Act
MUNICIPAL CENSUS REGULATION

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2	Municipal Census Manual
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Interpretation

1(1) In this Regulation,

- (a) “census day” means the date chosen by a municipal authority as the census date, occurring within a census period in which an enumeration is conducted, which can be a date prior to the start of enumeration;
- (b) “census period” means a 3-month consecutive period beginning on a date that is on or after March 1 and ending on a date that is on or before July 31 of the same year;
- (c) “municipal census” means a population count of the total number of individuals whose usual residence is in a municipal authority, conducted in accordance with this Regulation;
- (d) “shadow population” means the temporary residents of a municipal authority who are employed by an industrial or commercial establishment in the municipal authority and who have worked at least 120 hours for that employer in the 3-month period immediately preceding census day;
- (e) “temporary resident” means a person who resides in a municipal authority on census day but whose usual residence is located in another municipal authority or a place outside Alberta.

(2) For the purposes of this Regulation, the “usual residence” of a person is a location within a municipal authority with a residential street address or physical address that

- (a) is the main dwelling site of the person on census day, and
- (b) is the place where the person lives and sleeps and to which, when the person is absent from it, the person intends to return.

(3) Notwithstanding subsection (2),

- (a) the “usual residence” of a person who has been in an institution, such as a correctional institution or hospital, for less than 6 months is deemed to be the place that was the person’s usual residence before the person entered the institution, and
- (b) a student who
 - (i) is in attendance at an educational institution within or outside Alberta,
 - (ii) is residing in a place temporarily for the purpose of attending an educational institution, and
 - (iii) has family members who are usually resident in Alberta and with whom the student usually resides when not in attendance at an educational institutionis deemed to reside with those family members.

Municipal Census Manual

2 The Minister, by order, shall issue a Municipal Census Manual and may amend the Manual from time to time.

Census rules

3(1) A municipal authority that wishes to conduct a municipal census must

- (a) notify the Minister’s department by February 28 of the year in which the census will be conducted that the municipal authority will be conducting a municipal census and whether the municipal authority will count the

- shadow population of the municipal authority when conducting the census,
- (b) choose a census period and census day before beginning enumeration,
 - (c) ensure that the person in charge of the census swears or affirms the oath prescribed in the Municipal Census Manual prior to the census being conducted,
 - (d) ensure that all census enumerators complete the statement of a census enumerator prescribed in the Municipal Census Manual prior to undertaking work on the census,
 - (e) conduct the census in accordance with this Regulation and the Municipal Census Manual, and
 - (f) submit the results of the census in the form prescribed by the Municipal Census Manual before September 1 of the year in which the census was conducted.

(2) Notwithstanding subsection (1), if a municipal authority wants to conduct a census that is not in accordance with this Regulation and the Municipal Census Manual and have the results recognized by the Minister as the population of that municipal authority, the municipal authority must receive the Minister's approval prior to February 28 of the census year.

Shadow population

4(1) Subject to subsection (2), if the shadow population in a municipal authority is

- (a) greater than 1000 persons, or
- (b) less than 1000 persons but greater in number than 10% of the permanent population,

and the municipal authority has submitted its shadow population count to the Minister in the form prescribed by the Municipal Census Manual by no later than September 1 of the census year, a municipal authority may have the shadow population count included as part of the municipal authority's population total.

(2) The Minister shall determine whether the shadow population count in a municipal authority will be included as part of the municipal authority's population total.

(3) A shadow population count that is included in a municipal authority's population total shall be removed from the municipal authority's population total on the release of the next federal census for the municipal authority.

Review of census results

5 The Minister may direct a municipal authority to provide information regarding a municipal census to the Minister, in the form and manner determined by the Minister, for the purposes of reviewing a municipal census result.

Change in geographic area

6 If the geographic area of a municipal authority changes after June 30 in a year in which the municipal authority has conducted a municipal census, the Minister may require the municipal authority to update the results of the census and submit the updated results to the Minister in accordance with the directions of the Minister.

Use of census data

7 The Minister may use the results of a municipal census and shadow population count to determine the population of a municipal authority, as published by the Minister's department from time to time.

Expiry

8 For the purpose of ensuring that this Regulation is reviewed for ongoing relevancy and necessity, with the option that it may be repassed in its present or an amended form following a review, this Regulation expires on November 30, 2032.



PO Box 30 5407 50th Street
Tofield, Alberta T0B 4J0
P 780 662 3269
F 780 662 3929
E tofieldadmin@tofieldalberta.ca
W www.tofieldalberta.ca

April 12, 2023

Office of the Minister
Environment & Protected Areas
224 Legislature Building
10800 – 97 Avenue
Edmonton, AB T5K 2B6

RE: Exemption of Newspaper from EPR Program Revisions

Dear Minister Savage,

Print media (newspapers) are essential to the lifeblood of Alberta. Newspapers provide a traditional sense, and source of information to our residents. In what has become ever consistent in social media and internet-based forms of news, newspapers rely on facts, sourcing their stories and identifying truths.

The past number of years have been challenging for both business and small business. The continued rise in costs, accompanied by the downturn in the economy has forced job loss and ultimately business closure. Looking to enforce further constraints on what is one of our oldest and most relied upon industries truly seems unfair.

The newspaper industry has already looked at ways to reduce costs and become both more efficient and compliant, such as reducing paper thickness, which has come at a cost. This cost is not only monetary, but also content based. The reduction in paper-based weight has also reduced the amount of content which can be provided to our residents, once again, affecting them.

By expecting newspapers to have the same level of compliance with the EPR Program as plastics, seem short-sighted and unrealistic. The Provincial Government needs to recognize the importance of newspapers to Albertans and stand to make the same move as the Ontario Government. Please exempt newspapers from the revised EPR Program.

Sincerely,

Debora L. Dueck

Debora Dueck
Mayor

C.C
Jackie Lovely, MLA Camrose
All Alberta Municipalities
Kerry Anderson, Tofield Mercury