



**Town of Fort Macleod
Council Meeting Agenda
Monday, March 27th, 2023
GR Davis Administration Building
Council Chambers
7:00 pm**

Section 197 of the MGA states that councils and council committees must conduct their meetings in public unless the matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of the Freedom of Information and Protection of Privacy (FOIPP) Act (Sections 16 to 29).

Mayor Brent Feyter, Deputy Mayor Gord Wolstenholme

This agenda has not been approved by Council and is subject to change.

A. CALL TO ORDER

B. MOMENT OF REFLECTION

C. APPROVAL OF AGENDAS

1. Consent Agenda
2. Regular Meeting Agenda

D. FOR THE GOOD OF COUNCIL

E. DELEGATIONS

1. 2022 Audit – *Calvin Scott, Avail LLP*
2. Assessment Roll Summary – *Lance Wehlage, Benchmark Assessment Consultants Inc.*

F. PUBLIC HEARINGS

G. CONSIDERATION OF DELEGATIONS and PUBLIC HEARINGS

1. 2022 Audit – *Calvin Scott, Avail LLP*

H. UNFINISHED BUSINESS

I. NEW BUSINESS

1. Stars Volleyball Tournament: Rental Rate Reduction – *Liisa Gillingham, Director of Community*
2. National Public Works Week: May 21-27 – *Anthony Burdett, CAO*

J. IN CAMERA

1. Personnel (FOIP Section 17)

K. ADJOURNMENT

**Town of Fort Macleod
CONSENT AGENDA
Monday, March 27, 2023**

A. COUNCIL MEETING MINUTES

1. Council Meeting Minutes – March 13, 2023
2. Committee of the Whole Meeting Minutes – March 21, 2023

B. CORRESPONDENCE AND INFORMATION ITEMS

C. FINANCIAL

1. Cheque Listing – March 13

D. ADMINISTRATIVE REPORTS

(Quarterly - January, April, July, October)

E. COMMITTEE REPORTS

(First meeting of the month)

**Town of Fort Macleod
Council Meeting Minutes
Monday, March 13th, 2023
GR Davis Administration Building
Council Chambers
7:00 pm**

Council Present: Mayor Brent Feyter, Councillors Gord Wolstenholme, Jim Monteith, Mackenzie Hengerer, Christina Fox, and Aaron Poytress.

Administration: CAO Anthony Burdett, Director of Finance Kris Holbeck, and Executive Assistant Meranda Day Chief.

Other: Paul Salvatore, Municipal Experts Inc.

Regrets: Councillor Marco Van Huigenbos, and Director of Operations Adrian Pedro

A. CALL TO ORDER

Mayor Feyter called the meeting to order at 7:00 pm.

B. MOMENT OF REFLECTION

C. APPROVAL OF THE AGENDA

1. Consent Agenda

R.077.2023 Moved by Councillor Wolstenholme that Council approves the consent agenda as presented.

CARRIED

2. Regular Meeting Agenda

R.078.2023 Moved by Councillor Fox that Council approves the regular meeting agenda amending the Deputy Mayor to be listed as Gord Wolstenholme.

CARRIED

D. FOR THE GOOD OF COUNCIL

E. DELEGATIONS

F. PUBLIC HEARINGS

1. Economic Development Assessment – *Paul Salvatore*

Mayor Feyter thanked Paul Salvatore for his presentation regarding economic development to Council.

G. CONSIDERATIONS OF DELEGATIONS and PUBLIC HEARINGS

H. UNFINISHED BUSINESS

I. NEW BUSINESS

1. ADM16 Public Participation Policy – *Anthony Burdett, CAO*

R.079.2023 Moved by Councillor Hengerer that Council brings ADM 16: Public Participation policy to an upcoming Committee of the Whole Council meeting for further discussion.

CARRIED

Page 1 of 2

2. MD of Willow Creek: Subdivision Request for Comment – *Anthony Burdett, CAO*

R.080.2023 Moved by Councillor Monteith that Council accept the MD of Willow Creek Subdivision Request for Comment 2022-0-194 as information, and direct Administration to inform the Municipal District of Willow Creek No.26 that Council has no further comment.

CARRIED

3. 2023 Capital Budget Adjustment – *Anthony Burdett, CAO*

R.081.2023 Moved by Councillor Monteith that Council approves the amended 2023 Capital Budget as presented.

CARRIED

4. 2022 Surplus Allocation To Reserves – *Director of Finance, Kris Holbeck*

R.082.2023 Moved by Councillor Monteith that Council approves \$450,000.00 of the \$466,074.00 2022 surplus to be transferred into the capital internal financing reserve.

CARRIED

5. 2023 Willow Creek Foundation Requisition – *Director of Finance, Kris Holbeck*

R.083.2023 Moved by Councillor Poytress that Council accepts the 2023 Willow Creek Foundation requisition information as presented, referring it to the 2023 operational budget.

CARRIED

6. 2023 Willow Creek Regional Landfill Requisition – *Director of Finance, Kris Holbeck*

R.084.2023 Moved by Councillor Fox that Council accepts the 2023 Willow Creek Regional Landfill requisition information as presented, referring it to the 2023 operational budget.

CARRIED

J. IN CAMERA

K. ADJOURNMENT

Mayor Feyter adjourned the meeting at 8:10 pm.

Mayor Brent Feyter

CAO Anthony Burdett

**Town of Fort Macleod
Committee of the Whole Meeting
GR Davis Administration Building
Conference Room
Tuesday, March 21st, 2023
7:00 pm**

Section 197 of the MGA states that councils and council committees must conduct their meetings in public unless the matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of the Freedom of Information and Protection of Privacy (FOIPP) Act (Sections 16 to 29).

Council Present: Mayor Brent Feyter, Councillors Jim Monteith, Aaron Poytress, Christina Fox, Mackenzie Hengerer, Marco Van Huigenbos, and Gord Wolstenholme.

Administration: CAO Anthony Burdett, Director of Operations Adrian Pedro, Executive Assistant Meranda Day Chief, and Director of Finance Kris Holbeck.

A. CALL TO ORDER

Mayor Feyter called the meeting to order at 7:00 pm.

B. APPROVAL OF AGENDA

R.085.2023 Moved by Councillor Fox that Council approves the meeting agenda as presented.

CARRIED

Councillor Van Huigenbos entered the meeting at 7:01 pm.

C. UNFINISHED BUSINESS

1. Commercial Garbage Review – *Adrian Pedro, Director of Operations*

R.086.2023 Moved by Councillor Wolstenholme that Council moves in camera to discuss legal items (FOIP Section 16.1) at 7:02 pm.

CARRIED

R.087.2023 Moved by Councillor Poytress that Council moves out of in camera at 9:01 pm.

CARRIED

D. NEW BUSINESS

1. 2023 Operating Budget – *Kris Holbeck, Director of Finance*
2. 2023 Mill Rates – *Kris Holbeck, Director of Finance*

E. IN CAMERA

F. ADJOURNMENT

Mayor Feyter adjourned the meeting at 10:01 pm.

Mayor Brent Feyter

CAO Anthony Burdett



TOWN OF FORT MACLEOD

Cheque Listing For Account Payable

2023-Mar-21
10:10:34AM

Cheque #	Cheque Date	CEO	CAO	Vendor #	Vendor Name	Batch #	Amount
20230376	2023-03-10			1772	2442851 ALBERTA LTD.	14740	21.91
20230377	2023-03-10			17	ALBERTA HARDWARE LTD.		309.98
20230378	2023-03-10			72	ALBERTA WATER & WASTEWATER		1,456.50
20230379	2023-03-10			644	AVAIL LLP		8,400.00
20230380	2023-03-10			83	BENCHMARK ASSESSMENT		4,860.80
20230381	2023-03-10			86	BIG HILL SERVICES LTD.		149.64
20230382	2023-03-10			1205	BRIDGE AIR SYSTEMS LTD.		1,048.00
20230383	2023-03-10			101	BROWNLIE LLP (EDMONTON)		6,179.86
20230384	2023-03-10			112	CANADIAN LINEN & UNIFORM SERVC		95.38
20230385	2023-03-10			223	CHINOOK EQUIPMENT		1,564.19
20230386	2023-03-10			143	CLEARTECH INDUSTRIES INC.		3,927.61
20230387	2023-03-10			1034	CRAZY STITCH		111.30
20230388	2023-03-10			1112	CSRA HEAVY DUTY LTD.		378.00
20230389	2023-03-10			615	CULLIGAN WATER		13.78
20230390	2023-03-10			174	DB PERKS & ASSOCIATES LTD.		455.70
20230391	2023-03-10			201	ECONOMY CASHWAY LUMBER		485.06
20230392	2023-03-10			207	EECOL ELECTRIC INC.		278.99
20230393	2023-03-10			1461	FALCAN INDUSTRIES LTD.		97.13
20230394	2023-03-10			242	FORT MACLEOD & DISTRICT		21,500.00
20230395	2023-03-10			845	FORT MACLEOD ALLIED ARTS COUNCIL		13,690.00
20230396	2023-03-10			248	FORT MACLEOD GLASS LTD.		1,428.00
20230397	2023-03-10			1548	GREEN ARROW RECYCLING AND JANITORIAL		1,128.75
20230398	2023-03-10			281	GREGG DISTRIBUTORS LP		445.68
20230399	2023-03-10			1173	HIFAB HOLDINGS LTD.		373.22
20230400	2023-03-10			699	HOUSENGA, WADE		1,040.16
20230401	2023-03-10			337	KAIZENLAB		1,916.33
20230402	2023-03-10			1584	LIVE ELECTRIC INC.		1,046.78
20230403	2023-03-10			877	LOOMIS EXPRESS		56.01
20230404	2023-03-10			1723	MA CATERING COMPANY LTD		614.38
20230405	2023-03-10			374	MACLEOD GAZETTE LTD.		4,617.70
20230406	2023-03-10			393	MUNICIPAL DISTRICT OF WILLOW CREEK		350.00
20230407	2023-03-10			978	NEXT HOME AND GARDEN		43.31
20230408	2023-03-10			436	OLDMAN RIVER REGIONAL SERVICES		14,000.00
20230409	2023-03-10			1250	PATTISON OUTDOOR ADVERTISING LP		787.50
20230410	2023-03-10			1711	PINCHER CREEK CO-OPERATIVE ASSOC. LTD.		5,020.37
20230411	2023-03-10			1780	RECORDXPRESS		80.44
20230412	2023-03-10			480	REG O'SULLIVAN CONST LTD.		18,343.16
20230413	2023-03-10			955	REYNOLDS MIRTH RICHARDS & FARMER LLP		51.98
20230414	2023-03-10			1455	ROTO-ROOTER PLUMBING & DRAIN SERV.		519.75
20230415	2023-03-10			498	SANTA CLAUS PARADE COMMITTEE		5,000.00
20230416	2023-03-10			654	SECURTEK		103.79
20230417	2023-03-10			514	SILVER AUTOMOTIVE FORT MACLEOD LTD.		1,033.84
20230418	2023-03-10			913	SUPERIOR NORTH AMERICA		1,204.21
20230419	2023-03-10			1654	T & T DISPOSAL SERVICES		4,454.77
20230420	2023-03-10			1645	TOTAL OFFICE PLUS		390.54
20230421	2023-03-10			583	UFA CO-OPERATIVE LIMITED		346.50
20230422	2023-03-10			1360	VANEE TRUCKING		1,125.60
20230423	2023-03-10			1318	WESTON MANUFACTURING LTD.		105.00



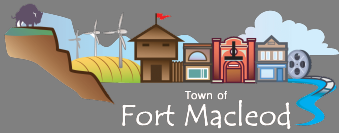
TOWN OF FORT MACLEOD

Cheque Listing For Account Payable

2023-Mar-21
10:10:34AM

Cheque #	Cheque Date	CEO	CAO	Vendor #	Vendor Name	Amount	
20230424	2023-03-10			619	WILLOW CREEK REGIONAL WASTE	6,631.60	
20230425	2023-03-10			1079	WOLF DEN ENTERPRISES	1,112.33	
20230426	2023-03-10			640	WOLSTENHOLME, GORDON	148.50	
						<hr/>	
						138,544.03	
						<hr/>	
					Batch #	14771	
20230476	2023-03-13			1784	LCJ DIRTWORKS INC.	110,250.00	
						<hr/>	
						110,250.00	
						<hr/>	
						Total	248,794.03

*** End of Report ***



Agenda Item Submission Form

Date

3/21/2023

Meeting Type *

Regular Council Meeting

Meeting Date *

03/27/2023

Agenda Section *

Delegation

Department *

Administration

Director Name *

Kris Holbeck

Director Email

k.holbeck@fortmacleod.com

Submitter Information

Submitter Name

Meranda Day Chief

Email

execassist@fortmacleod.com

Submission Title Name *

Avail- Calvin Scott

Recommendation *

Delegation to council.

Rationale**Background****Financial Implications****Council Strategic Plan**

How is this submission supporting Council's Strategic Plan, Vision and Mission?

- This submission is making Fort Macleod more VIBRANT.
- This submission is helping GROWTH in Fort Macleod.
- This submission is building COMMUNITY in Fort Macleod.
- This submission is improving SERVICE in Fort Macleod.

Vision: A vibrant, growing community, full of opportunity. Mission: To provide high-quality service in an efficient and responsible manner.

Attachments

2022 Operating Capital Cash Reconciliation.pdf	65.01KB
2022 Town of Fort Macleod - financial statements.pdf	239.74KB
2022 Town of Fort Macleod - management letter.pdf	35.11KB
2022 Town of Fort Macleod - post audit letter.pdf	83.6KB
Municipality Reports - KPIs.pdf	126.7KB
Town of Fort Macleod Council Presentation.pptx	3.53MB

**Town of Fort Macleod
Surplus Reconciliation
December 31, 2022**

PBC

Prepared by: LC 03/15/2023
Reviewed by: CFS March 16, 2023

	Combined	Capital	Operating
Revenue			
Net municipal taxes	\$ 3,265,000.00		\$ 3,265,000.00
User fees and sale of goods	\$ 4,427,273.00		\$ 4,427,273.00
Government transfers for operating	\$ 500,009.00		\$ 500,009.00
Investment income	\$ 193,323.00		\$ 193,323.00
Penalties and cost of taxes	\$ 57,779.00		\$ 57,779.00
Licenses and permits	\$ 149,656.00		\$ 149,656.00
Franchise and concession contracts	\$ 577,198.00		\$ 577,198.00
Rental	\$ 240,753.00		\$ 240,753.00
Other	\$ 33,770.00		\$ 33,770.00
Loss on sale of tangible capital assets	\$ (390,916.00)	\$ -	\$ (390,916.00)
Total Revenue	\$ 9,053,845.00	\$ -	\$ 9,053,845.00
Expenses			
Legislative	\$ 142,378.00	\$ -	\$ 142,378.00
Administration	\$ 1,641,736.00	\$ 66,655.00	\$ 1,575,081.00
Protective services and emergency management	\$ 446,113.00	\$ 34,964.00	\$ 411,149.00
Roads, streets, walks, lighting	\$ 2,299,283.00	\$ 704,801.00	\$ 1,594,482.00
Airport	\$ 11,000.00	\$ -	\$ 11,000.00
Water supply and distribution	\$ 893,914.00	\$ 366,428.00	\$ 527,486.00
Wastewater treatment and disposal	\$ 980,548.00	\$ 325,918.00	\$ 654,630.00
Waste management	\$ 645,167.00	\$ 19,045.00	\$ 626,122.00
FCSS	\$ 275,920.00	\$ -	\$ 275,920.00
Cemeteries and columbarium	\$ 102,966.00	\$ 14,210.00	\$ 88,756.00
Land use planning, zoning and development	\$ 364,397.00	\$ -	\$ 364,397.00
Subdivision land and development	\$ 168,038.00	\$ -	\$ 168,038.00
Parks and recreation	\$ 1,389,494.00	\$ 266,247.00	\$ 1,123,247.00
Culture - libraries, museums, halls	\$ 361,004.00	\$ 93,810.00	\$ 267,194.00
Total Expenses	\$ 9,721,958.00	\$ 1,892,078.00	\$ 7,829,880.00
Excess of revenue over expenses before other	\$ (668,113.00)	\$ (1,892,078.00)	\$ 1,223,965.00
Other			
Government transfers for capital	\$ 1,063,084.00	\$ 1,063,084.00	\$ -
Capital donations	\$ 130,986.00	\$ 130,986.00	\$ -
Excess of revenue over expenses	\$ 525,957.00	\$ (698,008.00)	\$ 1,223,965.00
Non-cash adjustments			
Loss on sale of tangible capital assets	\$ 392,449.00	\$ 392,449.00	\$ -
Amortization of tangible capital assets	\$ 1,892,078.00	\$ 1,892,078.00	\$ -
Transfer of debt - operating to capital, net of op. repay	\$ (77,515.00)	\$ (77,515.00)	\$ -
Contributed assets	\$ -	\$ -	\$ -
Cash adjustments			
Proceeds on disposal of tangible capital assets	\$ 22,500.00	\$ 22,500.00	\$ -
Acquisition of tangible capital assets	\$ (1,909,253.00)	\$ (1,909,253.00)	\$ -
Repayment of debt	\$ (447,520.00)	\$ (262,567.00)	\$ (184,953.00)
Net transfers from (to) reserves	\$ 67,379.00	\$ 1,174,337.00	\$ (1,106,958.00)
Change in unrescited accumulated Surplus	\$ 466,075.00	\$ 534,021.00	\$ (67,946.00)
Additional Reserve transfers	\$ (450,000.00)	\$ (450,000.00)	\$ -
Final change in Accumulated Surplus	\$ 16,075.00	\$ 84,021.00	\$ (67,946.00)

TOWN OF FORT MACLEOD
Consolidated Financial Statements
For the year ended December 31, 2022

TOWN OF FORT MACLEOD
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For the year ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To: The Mayor and Members of Council of
the Town of Fort Macleod

Opinion

We have audited the consolidated financial statements of the Town of Fort Macleod which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations, change in net financial assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town of Fort Macleod as at December 31, 2022, the results of its operations, change in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITOR'S REPORT, continued

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

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

Report on Other Legal and Regulatory Requirements

- Debt Limit Regulation:
In accordance with Alberta Regulation 255/2000, we confirm that the Town is in compliance with the Debt Limit Regulation. A detailed account of the Town's debt limit can be found in note 16.
- Supplementary Accounting Principles and Standards Regulation:
In accordance with Alberta Regulation 313/2000, we confirm that the Town is in compliance with the Supplementary Accounting Principles and Standards Regulation and note the information required can be found in note 15.

Lethbridge, Alberta

March 27, 2023

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Chartered Professional Accountants

MANAGEMENT REPORT

The consolidated financial statements are the responsibility of the management of the Town.

These consolidated financial statements have been prepared from information provided by management. Financial statements are not precise since they include certain amounts based on estimates and judgments. Management has determined such amounts on a reasonable basis in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The Town maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Town's assets are properly accounted for and adequately safeguarded.

The elected Council of the Town is responsible for ensuring that management fulfils its responsibilities for financial statements. Council carries out its responsibility principally through the Finance and Administration departments.

The Council meets annually with management and the external auditors to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, and to satisfy itself that each party is properly discharging its responsibilities. Council also considers the engagement or re-appointment of the external auditors. Council reviews the quarterly financial reports.

The consolidated financial statements have been audited by Avail LLP Chartered Professional Accountants, the external auditors, in accordance with Canadian generally accepted auditing standards on behalf of the Council, residents and ratepayers of the Town. Avail LLP has full and free access to the Council.

Chief Administrative Officer

TOWN OF FORT MACLEOD
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2022

	2022	2021 (restated)
Financial assets		
Cash and temporary investments (note 2)	\$ 1,765,558	\$ 545,871
Taxes and grants in place of taxes receivable (note 3)	240,939	334,121
Trade and other receivables (note 4)	325,534	642,313
Land held for resale	1,361,037	1,362,176
Investments (note 5)	8,905,897	11,212,096
	12,598,965	14,096,577
Liabilities		
Accounts payable and accrued liabilities	780,501	795,209
Deposits	348,038	309,896
Deferred revenue (note 6)	104,756	724,803
Long-term debt (note 7)	6,232,791	6,795,124
	7,466,086	8,625,032
Net financial assets	5,132,879	5,471,545
Non-financial assets		
Prepaid expenses	55,947	-
Inventory for consumption	330,841	298,728
Tangible capital assets (schedule 2)	53,683,553	52,906,990
	54,070,341	53,205,718
Accumulated surplus (note 8 and schedule 1)	\$ 59,203,220	\$ 58,677,263

Commitments and contingencies (note 20)

Approved on behalf of Council:

Councillor _____

Councillor _____

TOWN OF FORT MACLEOD
CONSOLIDATED STATEMENT OF OPERATIONS
For the year ended December 31, 2022

	Budget (Unaudited)	2022	2021
Revenue			
Net municipal taxes (note 11)	\$ 3,256,710	\$ 3,265,000	\$ 3,001,488
User fees and sales of goods	2,948,250	4,036,357	2,903,393
Government transfers for operating (note 12)	287,600	500,009	602,044
Investment income	150,000	193,323	246,914
Penalties and costs of taxes	53,000	57,779	59,838
Licenses and permits	98,500	149,656	128,937
Franchise and concession contracts	520,000	577,198	511,867
Rental	185,000	240,753	140,925
Other	12,200	33,770	40,255
Gain on sale of tangible capital assets	-	-	32,886
	7,511,260	9,053,845	7,668,547
Expenses (note 13)			
General government			
Legislative	149,500	142,378	133,033
Administration	1,735,200	1,641,736	1,741,659
Protective services			
Protective services and emergency management	478,900	446,113	481,151
Transportation services			
Roads, streets, walks, lighting	1,629,100	2,299,283	1,548,315
Airport	20,100	11,000	16,677
Environmental use and protection			
Water supply and distribution	925,710	893,914	855,142
Wastewater treatment and disposal	977,100	980,548	939,714
Waste management	517,700	645,167	446,961
Public health and welfare			
Family and community support services	194,630	275,920	237,597
Cemeteries and columbarium	124,100	102,966	107,944
Planning and development			
Land use planning, zoning and development	243,000	364,397	240,505
Subdivision land and development	153,900	168,038	195,971
Recreation and culture			
Parks and recreation	1,411,350	1,389,494	1,082,376
Culture - libraries, museums, halls	406,400	361,004	350,860
	8,966,690	9,721,958	8,377,905
Deficiency of revenue over expenses before other	(1,455,430)	(668,113)	(709,358)
Other			
Government transfers for capital (note 12)	540,000	1,063,084	1,017,275
Capital donations	-	130,986	147,870
	540,000	1,194,070	1,165,145
(Deficiency) excess of revenue over expenses	(915,430)	525,957	455,787
Accumulated surplus, beginning of year	58,677,263	58,677,263	58,221,476
Accumulated surplus, end of year	\$ 57,761,833	\$ 59,203,220	\$ 58,677,263

TOWN OF FORT MACLEOD
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the year ended December 31, 2022

	Budget (Unaudited)	2022	2021 (restated)
(Deficiency) excess of revenue over expenses	\$ (915,430)	\$ 525,957	\$ 455,787
Acquisition of tangible capital assets	(2,846,500)	(3,083,590)	(7,510,887)
Amortization of tangible capital assets	1,752,000	1,892,078	1,737,523
Loss (gain) on disposal of tangible capital assets	-	392,449	(32,886)
Proceeds on disposal of tangible capital assets	-	22,500	372,348
	(1,094,500)	(776,563)	(5,433,902)
Net change in inventory for consumption	-	(32,113)	(6,143)
Net change in prepaid expense	-	(55,947)	-
	-	(88,060)	(6,143)
Increase in net financial assets	(2,009,930)	(338,666)	(4,984,258)
Net financial assets, beginning of year	5,471,545	5,471,545	10,455,803
Net financial assets, end of year	\$ 3,461,615	\$ 5,132,879	\$ 5,471,545

TOWN OF FORT MACLEOD
CONSOLIDATED STATEMENT OF CASH FLOW
For the year ended December 31, 2022

	2022	2021 (restated)
Operating transactions		
(Deficiency) excess of revenue over expenses	\$ 525,957	\$ 455,787
Adjustments for items which do not affect cash		
Loss (gain) on disposal of tangible capital assets	392,449	(32,886)
Amortization of tangible capital assets	1,892,078	1,737,523
	2,810,484	2,160,424
Net change in non-cash working capital items		
Taxes and grants in place of taxes receivable	93,182	27,007
Trade and other receivables	316,780	(194,284)
Land held for resale	1,139	(707,066)
Inventory for consumption	(32,113)	(6,143)
Prepaid expenses	(55,947)	-
Accounts payable and accrued liabilities	(14,708)	(325,836)
Deposits	38,142	(2,264)
Deferred revenue	(620,047)	134,935
Cash provided by operating transactions	2,536,912	1,086,773
Capital transactions		
Proceeds on disposal of tangible capital assets	22,500	372,348
Acquisition of tangible capital assets	(3,083,590)	(7,510,887)
Cash applied to capital transactions	(3,061,090)	(7,138,539)
Investing transactions		
(Increase) decrease in investments	2,306,198	(3,306,040)
Financing transactions		
Proceeds of long-term debt	-	2,942,000
Repayment of long-term debt	(562,333)	(464,616)
Cash applied to financing transactions	(562,333)	2,477,384
Increase (decrease) in cash and temporary investments	1,219,687	(6,880,422)
Cash and temporary investments, beginning of year	545,871	7,426,293
Cash and temporary investments, end of year	\$ 1,765,558	\$ 545,871

TOWN OF FORT MACLEOD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

1. Significant accounting policies

The consolidated financial statements of the Town are the representations of management prepared in accordance with generally accepted accounting principles for local government 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, revenue and expenses, changes in fund balances and change in financial position of the reporting entity which comprises all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

Taxes levied also includes requisitions for educational, health care, 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 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 expense 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 FORT MACLEOD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

1. Significant accounting policies, continued

(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) Inventories for resale

Land held for resale is recorded at the lower of cost and 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 waste water services, roads, sidewalks, and street lighting are recorded as physical assets under their respective function.

(g) Tax revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.

Requisitions operate as a flow through and are excluded from municipal revenue.

(h) Contaminated sites liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

TOWN OF FORT MACLEOD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

1. Significant accounting policies, continued

(i) 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, provides the consolidated Change in Net Financial Assets 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	15-25
Buildings	25-50
Engineered structures	5-80
Machinery and equipment	5-25
Vehicles	10-25

Amortization is charged in the year of acquisition but not 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.

(iv) Inventories

Inventories held for consumption are recorded at the lower of cost or net realizable value with cost determined by the average cost method.

(v) Cultural and historical tangible capital assets

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

TOWN OF FORT MACLEOD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

2. Cash and temporary investments

	2022	2021
Cash	\$ 141,750	\$ 215,404
Temporary investments	1,623,808	330,467
	\$ 1,765,558	\$ 545,871

Temporary investments are short term deposits with original maturities of 3 months or less. The temporary investments are comprised of short term securities and high interest savings accounts with interest rates of 1.0%.

Included in temporary investments are restricted amounts of \$104,756 (note 6).

3. Taxes and grants in place of taxes receivable

	2022	2021
Current taxes and grants in place of taxes receivable	\$ 135,955	\$ 233,631
Arrears	104,984	100,490
	\$ 240,939	\$ 334,121

4. Trade and other receivables

	2022	2021
Trade accounts	\$ 209,082	\$ 85,410
GST receivable	66,452	209,501
Federal government	50,000	-
Provincial government	-	347,402
	\$ 325,534	\$ 642,313

TOWN OF FORT MACLEOD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

5. Investments

	2022		2021	
	Cost	Market value	Cost	Market value
Bonds	\$ 8,905,897	\$ 9,523,070	\$ 11,212,096	\$ 11,019,750

Government guaranteed bonds have effective interest rates of 1.22% - 3.89% with maturity dates from September, 2023 to January, 2033.

6. Deferred revenue

	2022	2021
Alberta Community Partnership (ACP)	\$ 63,224	\$ -
Municipal District of Willow Creek restricted reserve	24,600	12,300
Family and Community Support Services (FCSS)	9,695	25,214
Housing needs assessment	4,745	5,747
Bike park	2,492	2,492
Canadian Community Building Fund	-	380,136
Municipal Sustainability Initiative (MSI) - capital	-	169,907
Pool donations	-	84,230
Community Partnership grant	-	35,883
Community Foundation of Lethbridge & Southern Alberta	-	6,500
Community Cancer AHS grant	-	2,394
	\$ 104,756	\$ 724,803

TOWN OF FORT MACLEOD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

7. Long-term debt

	2022	2021
Tax supported debentures - capital	\$ 5,307,139	\$ 5,754,659
Tax supported debentures - operating	925,652	1,040,465
	\$ 6,232,791	\$ 6,795,124
Current portion	\$ 523,091	\$ 562,233

Principal and interest repayments are due as follows:

	Principal	Interest	Total
2023	\$ 523,091	\$ 165,025	\$ 688,116
2024	536,732	152,889	689,621
2025	474,590	139,200	613,790
2026	448,614	124,277	572,891
2027	421,925	113,449	535,374
Thereafter	3,827,839	493,758	4,321,597
	\$ 6,232,791	\$ 1,188,598	\$ 7,421,389

Debenture debt is repayable to Alberta Capital Finance Authority and bears interest at rates ranging from 1.86% to 5.75% per annum, before Provincial subsidy, and matures in periods 2024 through 2036. The average annual interest rate is 3.12% (2021 - 3.15%). For qualifying debentures, the Province of Alberta rebates 60% of interest in excess of 8%, 9%, and 11% to a maximum annual rate of 12.5%, depending on the date borrowed. Debenture debt is issued on the credit and security of the Town of Fort Macleod at large.

Interest on long-term debt amounted to \$178,786 (2021 - \$163,369).

The Town's total cash payments for interest in 2022 were \$181,308 (2021 - \$162,801).

8. Accumulated surplus

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

	2022	2021 (restated)
Unrestricted surplus	\$ 2,566,902	\$ 2,550,829
Internally restricted surplus (reserves) (note 9)	8,259,904	8,974,103
Equity in tangible capital assets (note 10)	48,376,414	47,152,331
	\$ 59,203,220	\$ 58,677,263

TOWN OF FORT MACLEOD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

9. Reserves

Council has set up reserves for various purposes. These reserves are either required by legislation or set up at the discretion of Council to provide funding for future expenses.

	2022	2021
Operating		
Infrastructure lifecycle, maintenance & replacement	\$ 370,000	\$ 376,681
Project reserve	116,285	86,502
Special purpose	107,886	109,974
Stabilization & contingency	680,800	1,570,653
	1,274,971	2,143,810
Capital		
Infrastructure lifecycle, maintenance & replacement	1,131,788	2,691,431
Project reserve	1,216,661	485,816
Special purpose	3,256,984	1,588,267
Stabilization & contingency	1,379,500	2,064,779
	6,984,933	6,830,293
	\$ 8,259,904	\$ 8,974,103

10. Equity in tangible capital assets

	2022	2021 (restated)
Tangible capital assets (schedule 2)	\$ 84,449,367	\$ 82,024,827
Accumulated amortization (schedule 2)	(30,765,814)	(29,117,837)
Long-term debt (note 7)	(6,232,791)	(6,795,124)
Long term debt - operating (note 7)	925,652	1,040,465
	\$ 48,376,414	\$ 47,152,331

TOWN OF FORT MACLEOD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

11. Net municipal property taxes

	Budget (Unaudited)	2022	2021
Taxation			
Real property taxes	\$ 4,434,270	\$ 4,444,682	\$ 4,121,459
Government grants in place of property taxes	62,490	60,366	58,590
	4,496,760	4,505,048	4,180,049
Requisitions			
Alberta School Foundation Fund	1,136,295	1,136,294	1,076,090
Willow Creek Foundation	102,600	102,601	101,407
Linear	1,155	1,153	1,064
	1,240,050	1,240,048	1,178,561
	\$ 3,256,710	\$ 3,265,000	\$ 3,001,488

12. Government transfers

	Budget (Unaudited)	2022	2021
Transfers for operating:			
Provincial government	\$ 127,475	\$ 339,421	\$ 441,532
Other local government transfers	160,125	160,588	160,512
	287,600	500,009	602,044
Transfers for capital:			
Provincial government	540,000	1,063,084	1,017,275
	\$ 827,600	\$ 1,563,093	\$ 1,619,319

TOWN OF FORT MACLEOD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

13. Expenses by object

	Budget (Unaudited)	2022	2021
Salaries, wages and benefits	\$ 2,893,630	\$ 2,753,203	\$ 2,685,656
Contracted and general services	2,304,600	2,647,752	2,158,450
Materials, goods, supplies and utilities	1,428,660	1,443,012	1,271,783
Bank charges and short term interest	17,500	17,687	16,524
Interest on long term debt	181,900	178,787	163,369
Other expenditures	53,400	63,723	42,463
Transfers to organizations and others	335,000	333,267	302,137
Amortization of tangible capital assets	1,752,000	1,892,078	1,737,523
Loss on disposal of tangible capital assets	-	392,449	-
	\$ 8,966,690	\$ 9,721,958	\$ 8,377,905

14. Contaminated sites liability

The Town adopted PS3260 Liability for Contaminated Sites. The Town did not identify any financial liabilities in 2022 (2021 - nil) as a result of this standard.

TOWN OF FORT MACLEOD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

15. Salary and benefits disclosure

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

	(1) Salary	(2) Benefits & allowances	2022	2021
Council				
Mayor Brent Feyter	\$ 16,804	\$ 6,137	\$ 22,941	\$ 20,769
Councillor Jim Monteith	13,002	5,341	18,343	16,837
Councillor Werner Dressler	6,432	2,955	9,387	16,154
Councillor Marco Van Huigenbos	9,839	5,739	15,578	14,955
Councillor Kristi Edwards	6,707	2,971	9,678	17,497
Councillor Gord Wolstenholme	14,114	5,948	20,062	21,133
Councillor Mackenzie Hengerer	11,164	5,814	16,978	3,586
Councillor Christina Fox	2,046	973	3,019	-
Councillor Aaron Poytress	1,708	954	2,662	-
Councillor David Orr	-	-	-	13,572
Chief Administrative Officer - Burdett	116,436	22,125	138,561	-
Interim Chief Administrative Officer - Gillingham	18,333	4,320	22,653	43,360
Chief Administrative Officer - Keenan	\$ -	\$ -	\$ -	\$ 124,484

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

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

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, travel allowances, car allowances, and club memberships.

TOWN OF FORT MACLEOD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

16. Debt limits

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

	2022	2021
Total debt limit	\$ 13,580,768	\$ 11,502,821
Total debt	6,232,791	6,795,124
	\$ 7,347,977	\$ 4,707,697
Debt servicing limit	\$ 2,263,461	\$ 1,917,137
Debt servicing	688,116	763,641
	\$ 1,575,345	\$ 1,153,496

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 which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

17. Local authorities pension plan

Employees of the Town participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pensions Plans Act. The plan serves about 281,764 people and 435 employers. The LAPP is financed by the employer and employee contributions and by investment earnings of the LAPP Fund.

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

The Town is required to make current service contributions to the LAPP of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 12.80% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 11.80% on pensionable salary above this amount.

Total current service contributions by the Town to the LAPP in 2022 were \$138,753 (2021 - \$157,639). Total current service contributions by the employees of the Town to the LAPP in 2022 were \$123,720 (2021 - \$142,316).

At December 31, 2021, the LAPP disclosed an actuarial surplus of \$11.9 billion.

TOWN OF FORT MACLEOD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

18. 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 3).

19. Financial instruments

The Town's financial instruments consist of cash and temporary investments, accounts receivable, investments, debt charges recoverable, bank indebtedness, accounts payable and 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 risk arising from these financial instruments.

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

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

TOWN OF FORT MACLEOD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

20. Commitments and contingencies

a) The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of membership, the Town 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.

b) Employees of the Town are allowed to accrue sick leave to a maximum of 1,120 hours. As at December 31, 2022 the amount of accumulated sick leave was \$399,981. The amount was not recorded in the financial statements as there is no certainty the full amount will be used. The amount of accumulated sick leave is not paid out to employees of the Town when they leave their position.

c) The Town has guaranteed repayment to a maximum of \$50,000 of an operating line of credit for the Empress Theatre Society to the Canadian Imperial Bank of Commerce. As at December 31, 2022 the outstanding operating line of credit balance was nil.

21. Budget amounts

The 2022 budget for the Town was approved by Council on April 25, 2022 and has been reported in the consolidated financial statements for information purposes only. These budget amounts have not been audited, reviewed, or otherwise verified.

The approved budget contained reserve transfers, capital additions and principal payments on debt as expenditures. Since these items are not included in the amounts reported in the consolidated financial statements, they have been excluded from the budget amounts presented in these financial statements.

Budgeted deficit per financial statements	\$ (915,430)
Less: Capital expenditures	(2,846,500)
Long-term debt repayments	(562,335)
Transfers to reserves	(77,515)
Add: Amortization of tangible capital assets	1,752,000
Transfers from reserves	2,649,780
<hr/>	
Equals: Balanced budget	\$ -
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TOWN OF FORT MACLEOD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

22. Comparative figures

Certain comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year.

The prior year figures have been restated to reflect an allocation of development costs in the amount of \$614,323 to land held for resale from tangible capital assets. This has no effect on earnings or accumulated surplus.

23. Approval of financial statements

These financial statements were approved by Council and Management.

TOWN OF FORT MACLEOD
SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

Schedule of changes in accumulated surplus	Schedule 1				
	Unrestricted	Restricted	Equity in tangible capital assets	2022	2021
Balance, beginning of year	\$ 2,550,830	\$ 8,974,103	\$ 47,152,330	\$ 58,677,263	\$ 58,221,476
Excess of revenue over expenses	525,957	-	-	525,957	455,787
Unrestricted funds designated for future use	(527,517)	527,517	-	-	-
Restricted funds used for operations	67,379	(67,379)	-	-	-
Restricted funds used for tangible capital assets	-	(1,174,337)	1,174,337	-	-
Current year funds used for tangible capital assets	(1,909,253)	-	1,909,253	-	-
Disposal of tangible capital assets	414,948	-	(414,948)	-	-
Amortization of tangible capital assets	1,892,078	-	(1,892,078)	-	-
Long-term debt repaid	(447,520)	-	447,520	-	-
Change in accumulated surplus	16,072	(714,199)	1,224,084	525,957	455,787
Balance, end of year	\$ 2,566,902	\$ 8,259,904	\$ 48,376,414	\$ 59,203,220	\$ 58,677,263

TOWN OF FORT MACLEOD
SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

Schedule of tangible capital assets

Schedule 2

	Land	Land improvements	Buildings	Engineered structures	Machinery and equipment	Vehicles	Construction in progress	2022	2021 (restated)
Cost:									
Balance, beginning of year	\$ 263,311	\$ 1,881,672	\$ 28,678,037	\$ 43,384,612	\$ 5,192,796	\$ 1,177,666	\$ 1,446,733	\$ 82,024,827	\$ 75,623,749
Acquisitions	-	-	-	-	334,368	-	2,749,222	3,083,590	7,510,887
Transfers	-	234,214	209,174	2,508,884	-	-	(2,952,272)	-	-
Disposals	(1)	-	(4,932)	(611,575)	(41,009)	-	(1,533)	(659,050)	(1,109,809)
Balance, end of year	263,310	2,115,886	28,882,279	45,281,921	5,486,155	1,177,666	1,242,150	84,449,367	82,024,827
Accumulated amortization:									
Balance, beginning of year	-	1,017,093	10,031,645	15,432,288	1,800,229	836,583	-	29,117,837	28,150,661
Annual amortization	-	83,122	604,025	861,367	295,526	48,037	-	1,892,077	1,737,524
Disposals	-	-	(4,933)	(212,334)	(26,833)	-	-	(244,100)	(770,348)
Balance, end of year	-	1,100,215	10,630,737	16,081,321	2,068,922	884,620	-	30,765,814	29,117,837
Net book value	\$ 263,310	\$ 1,015,671	\$ 18,251,542	\$ 29,200,600	\$ 3,417,233	\$ 293,046	\$ 1,242,150	\$ 53,683,553	\$ 52,906,990
2021 net book value	\$ 263,311	\$ 864,579	\$ 18,646,393	\$ 27,952,325	\$ 3,392,566	\$ 341,084	\$ 1,446,733	\$ 52,906,990	

There were no assets acquired as contributed tangible capital assets in 2022 (2021 - nil).

TOWN OF FORT MACLEOD
SCHEDULE TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022

Schedule of segmented disclosure								Schedule 3
	General government	Protective services	Transportation services	Environmental services	Public health services	Planning and development	Recreation and culture	Total
Revenue								
Net municipal taxes	\$ 3,265,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,265,000
User fees and sales of goods	6,975	59,335	4,657	2,759,045	49,723	1,107,954	48,669	4,036,357
Government transfers for operating	82,267	8,464	86,776	10,000	250,501	-	62,000	500,009
Investment income	193,323	-	-	-	-	-	-	193,323
Penalties and costs of taxes	48,296	9,483	-	-	-	-	-	57,779
Licenses and permits	38,030	3,940	-	-	-	107,686	-	149,656
Franchise and concession contracts	577,198	-	-	-	-	-	-	577,198
Rental	42,058	-	17,494	-	-	-	181,201	240,753
Other	8,966	-	-	16,736	8,068	-	-	33,770
	4,262,113	81,222	108,927	2,785,781	308,292	1,215,640	291,870	9,053,845
Expenses								
Salaries, wages and benefits	686,366	182,239	431,818	451,905	212,909	94,572	693,394	2,753,203
Contracted and general services	529,827	189,195	351,535	835,534	65,969	357,261	318,431	2,647,752
Materials, goods, supplies and utilities	98,348	39,715	391,841	435,988	85,799	16,932	374,389	1,443,012
Bank charges and short term interest	17,687	-	-	-	-	-	-	17,687
Interest on long term debt	24,506	-	37,839	48,544	-	63,670	4,228	178,787
Other expenditures	63,723	-	-	-	-	-	-	63,723
Transfers to organizations and others	297,000	-	-	36,267	-	-	-	333,267
Amortization of tangible capital assets	66,655	34,964	704,801	711,391	14,211	-	360,056	1,892,078
Loss on disposal of tangible capital assets	-	-	392,449	-	-	-	-	392,449
	1,784,112	446,113	2,310,283	2,519,629	378,888	532,435	1,750,498	9,721,958
Excess (deficiency) of revenue over expenses before other	2,478,001	(364,891)	(2,201,356)	266,152	(70,596)	683,205	(1,458,628)	(668,113)
Other								
Government transfers for capital	-	-	302,969	760,115	-	-	-	1,063,084
Capital donations	-	-	-	-	-	-	130,986	130,986
	-	-	302,969	760,115	-	-	130,986	1,194,070
Excess (deficiency) of revenue over expenses	\$ 2,478,001	\$ (364,891)	\$ (1,898,387)	\$ 1,026,267	\$ (70,596)	\$ 683,205	\$ (1,327,642)	\$ 525,957

March 27, 2023

Mayor and Council
Town of Fort Macleod
P.O. Box 1420
Fort Macleod, Alberta T0L 0Z0

Ladies and Gentlemen:

We have completed our audit of the financial statements of the Town of Fort Macleod for the year ended December 31, 2022. Our audit included consideration of internal control relevant to the preparation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, our review of any given control was limited and would not disclose all weaknesses in the system or all matters which an in-depth study might indicate. As you know, the maintenance of an adequate system of internal controls is the responsibility of the Mayor and Council.

During the course of our audit for the year ended December 31, 2022, we identified no significant matters which may be of interest to the Council.

This communication is prepared solely for the information of the Council members and management of the Town of Fort Macleod and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

We would like to thank Kris and Liisa for their assistance during our audit. Thank you for the continuing opportunity to be of service to your organization and we look forward to serving you in the future. If you have any questions or concerns regarding our audit or any other issues with which you may require our assistance, please do not hesitate to contact us.

Thank you.

Yours truly,

AVAIL LLP

Calvin Scott, CPA, CA

March 27, 2023

Mayor and Council
Town of Fort Macleod
P.O. Box 1420
Fort Macleod, Alberta T0L 0Z0

Ladies and Gentlemen:

RE: 2022 ANNUAL AUDIT OF TOWN OF FORT MACLEOD

We are pleased to provide the following report relating to our audit of the financial statements of Town of Fort Macleod for the year ending December 31, 2022.

During the course of our audit we identified matters which may be of interest to the Council. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement and it is not designed to identify matters that may be of interest to the Council in discharging its responsibilities. Accordingly an audit would not usually identify all such matters.

The matters identified are included in this report which has been prepared solely for the information of the Council and is not intended for any other purpose. As such, we accept no responsibility to a third party who uses this report. Should any member of the audit committee or equivalent 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.

Our report is intended to assist the Council in fulfilling its obligation with respect to the 2022 financial statements. We have also attached a separate communication regarding the role of the Council and our recommendations for the Council of the Town.

We would be pleased to further discuss any of the issues addressed in the report or any other issue which may be of interest or concern to the Council.

Yours truly,

AVAIL LLP

Calvin Scott, CPA, CA
Enclosure

I. Purpose and Scope of Examination

We refer you to our communication dated February 9, 2023, which outlines the purpose and scope of our examination.

II. Results of Examination

As a result of our examination, we report that, in our opinion, the financial statements as at December 31, 2022 present fairly, in all material respects, the financial position of the Town in accordance with Canadian public sector accounting standards.

Throughout the course of our examination, we received full co-operation from Town officials and employees. No restrictions were imposed on the method or extent of our examination. We were given access to all records, documents and other supporting data and were furnished all information and explanations we required. In addition, we had the opportunity to discuss accounting matters with Town officials.

III. Communication with Council

In accordance with the auditing standard "communications with those having oversight responsibility for the financial reporting process", the following matters are recommended to be communicated to the Council.

Matters to be Communicated	Reference/Comment
1. Significant Deficiencies in Internal Controls	During our audit, we did not encounter any significant deficiencies in internal controls.
2. Illegal Acts and Fraud	<p>An audit conducted in accordance with generally accepted auditing standards does not provide assurance about an entity's compliance with the laws and regulations that may affect it. These standards include, however, a requirement that the nature, extent and timing of the auditors' procedures should be designed so that, in the auditors' professional judgment, the risk of not detecting a material misstatement in the financial statements is reduced to an appropriately low level.</p> <p>However, due to the nature of illegal acts, an auditor conducting an audit in accordance with generally accepted auditing standards may not detect an illegal act, or recognize an act as being illegal, even if the effect of its consequences on the financial statements is material.</p> <p>Based on the results of our testing, we did not identify any illegal, improper or questionable payments or acts nor any acts committed with the intent to deceive, involving either misappropriation of assets or misrepresentation of financial information.</p>

3. Significant Accounting Principles and Policies	We refer you to note 1 to the financial statements for a summary of significant accounting policies adopted by the Town.
4. Management's Judgments and Accounting Estimates	<p>There were no disagreements between management and ourselves regarding management's judgments and accounting estimates.</p> <p>Going Concern Assumption - It is now a requirement that management make an assessment each year regarding the Town's ability to continue as a going concern. This assessment requires management to make certain judgments about the Town's ability to meet its obligations in the foreseeable future.</p> <p>Management has advised that they are aware of no events or conditions that cast doubt upon the Town's ability to continue as a going concern in the foreseeable future, and there is no intention to liquidate the Town's assets or otherwise cease operations.</p>
5. Written Representation from Management	As requested, management has provided us written representations that it has fulfilled its responsibility for the preparation of the financial statements and that it has provided us with the required information for us to complete our audit.
6. Other Information in Documents Containing Audited Financial Statements	Should the Town issue any report during the year that includes the audited financial statements, we will be required to read the unaudited information in the report prior to its release to ensure consistency with the information presented in the financial statements.
7. Disagreements with Management	There were no disagreements between management and ourselves with respect to the Town's accounting policies or presentation and disclosure in the financial statements.
8. Difficulties Encountered in Performing the Audit	The full co-operation of management and other personnel was received during our examination.
9. Financial Statement Disclosure	There were no contentious financial statement disclosure issues.
10. Other Matters	No other matters were noted.
11. Emerging Issues	<p>FUTURE ACCOUNTING CHANGES</p> <p>The Public Sector Accounting Board has issued the following accounting standards:</p> <p><u>PSG-8 Public Sector Guideline - Purchased Intangibles</u> (effective fiscal years beginning April 1, 2023) This guideline will allow recognition of purchased intangibles as assets. Earlier adoption is permitted.</p> <p><u>PS 3450 Financial Instruments</u> (effective fiscal years beginning April 1, 2022) Adoption of this standard requires corresponding adoption of PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation, and PS 3401 Portfolio Investments in the same fiscal period. These</p>

standards provide guidance on: recognition, measurement and disclosure of financial instruments; standards on how to account for and report transactions that are denominated in a foreign currency; general reporting principles and standards for the disclosure of information in financial statements; and how to account for and report portfolio investments.

PS 3280 Asset Retirement Obligations

(effective fiscal years beginning April 1, 2022)

This standard provides guidance on how to account for and report a liability for retirement of tangible capital assets. Early adoption of this section may be mandated by the Government of Alberta, pending recommendations from the ARO working group.

PS 3400 Revenue

(effective fiscal years beginning April 1, 2022)

This standard provides guidance on how to account for and report on revenue, and specifically, it addresses revenue arising from exchange and non-exchange (unilateral) transactions.

PS 3160 Public Private Partnerships

(effective fiscal years beginning April 1, 2023)

This standard provides guidance on the accounting for a public private partnership (P3).

PS 1201 – Financial Statement Presentation

(effective when PS 2601 and PS 3450 are adopted)

A new standard has been proposed to replace PS 1201 Financial Statement Presentation and is intended to provide an improved financial reporting framework.

Some of the key proposed changes are:

- liabilities will be separated into two categories: financial and non-financial
- the Statement of Financial Position will be restructured to present total assets followed by total liabilities to arrive at net assets
- the net debt indicator will be removed from the Statement of Financial Position and will be shown on a separate statement “Statement of Net Financial Assets or Net Financial Liabilities”
- the requirement to present a Statement of Changes in Net Financial Assets (Debt) will be removed
- other minor changes are proposed to the Statement of Cash Flows and budgeted information

Town of Fort Macleod
 Unadjusted Financial Statement Misstatements
 For the year ended December 31, 2022

Unadjusted Financial Statement Misstatements	Proposed Adjustments Dr (Cr)				
			Balance Sheet		
	Opening Equity	Income Statement	Assets	Liabilities	Closing Equity
Carryforwards					
Estate Donation	\$ (19,000)	\$ -	\$ -	\$ 19,100	\$ (19,100)
Subtotal	(19,000)	-	-	19,100	(19,100)
Income taxes	-	-	-	-	-
Total	\$ (19,000)	\$ -	\$ -	\$ 19,100	\$ (19,100)

TOWN OF FORT MACLEOD

INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2022

Avail CHARTERED
PROFESSIONAL
ACCOUNTANTS

Introduction

A Key Performance Indicator (KPI) is a metric used to evaluate factors that are crucial to the success of an organization. The importance of each KPI may change with time depending on the goals and strategic plans of the organization.

When reviewing KPIs, it is important to not only compare to past performance and desired goals, but to consider industry standards and benchmarks.

The following information has been provided in order to provide you some insight into some important KPIs for your organization.

It is important to review the underlying information of your municipality in order to determine cause and create desired change.

The underlying data for this report was taken from the financial data publicly available found on the Alberta Municipal Affairs website.

Comparable municipalities were determined based on a range of 75% to 125% of your population.

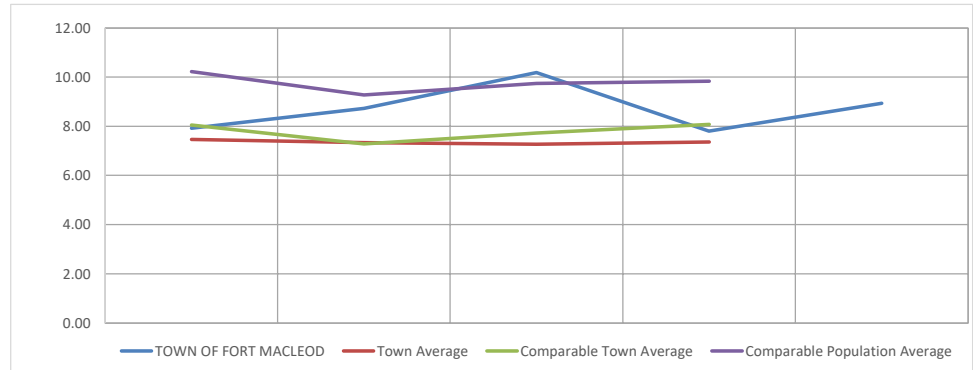
TOWN OF FORT MACLEOD
INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2022

2018 2019 2020 2021 2022

SUSTAINABILITY INDICATORS

Assets to Liabilities

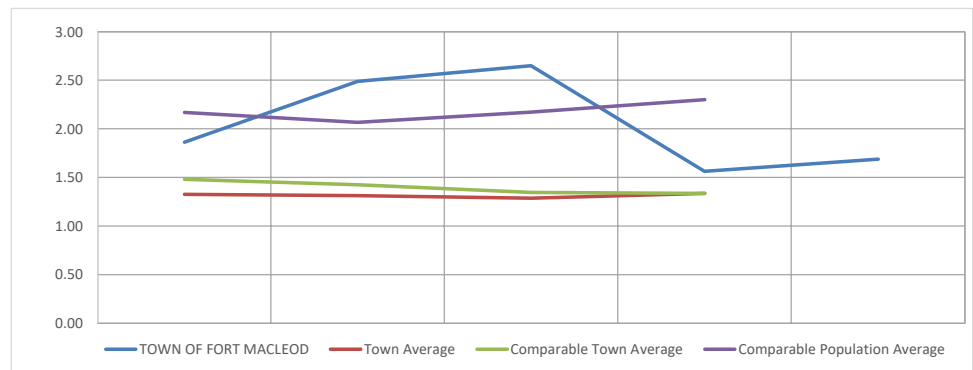
This indicator illustrates the extent a government finances its operations by issuing debt. A ratio higher than one indicates that a government has accumulated surplus and has assets greater than debt. A ratio of less than one indicates that debt is greater than assets and the government has been financing its operations by issuing debt.



Total assets	58,649,127	63,306,851	64,562,284	67,302,292	66,669,306
Total liabilities	7,412,663	7,260,172	6,340,809	8,625,031	7,466,088
Assets to liabilities	7.91	8.72	10.18	7.80	8.93
Town Average	7.47	7.33	7.28	7.36	
Comparable Town Average	8.05	7.29	7.72	8.08	
Comparable Population Average	10.23	9.27	9.74	9.82	

Financial assets to liabilities

This indicator illustrates the ratio of a government's financial assets to its liabilities. A result lower than one indicates a net debt position and future revenues will be required to pay for past transactions. A result higher than one indicates net financial assets and financial resources are on hand that can finance future operations. A trend showing increases in net debt or reductions in net financial assets may not be sustainable.



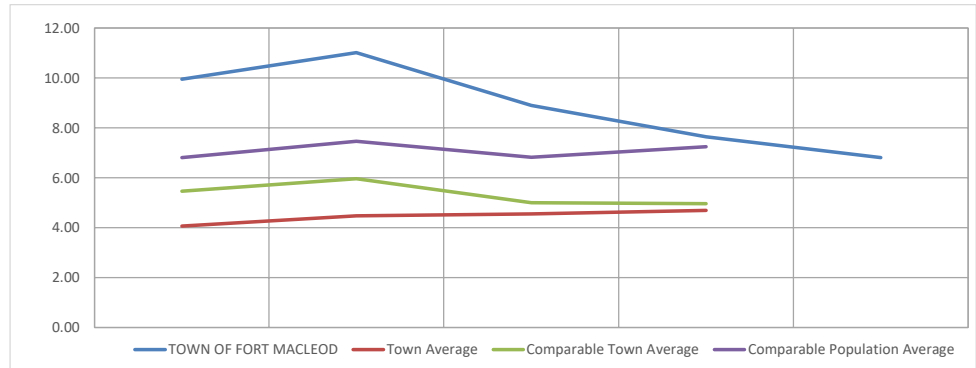
Total financial assets	13,796,544	18,049,553	16,796,613	13,482,254	12,598,965
Total liabilities	7,412,663	7,260,172	6,340,809	8,625,031	7,466,088
Financial assets to liabilities	1.86	2.49	2.65	1.56	1.69
Town Average	1.33	1.31	1.29	1.34	
Comparable Town Average	1.48	1.42	1.35	1.34	
Comparable Population Average	2.17	2.07	2.17	2.30	

TOWN OF FORT MACLEOD
INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2022

2018 2019 2020 2021 2022

Current Ratio

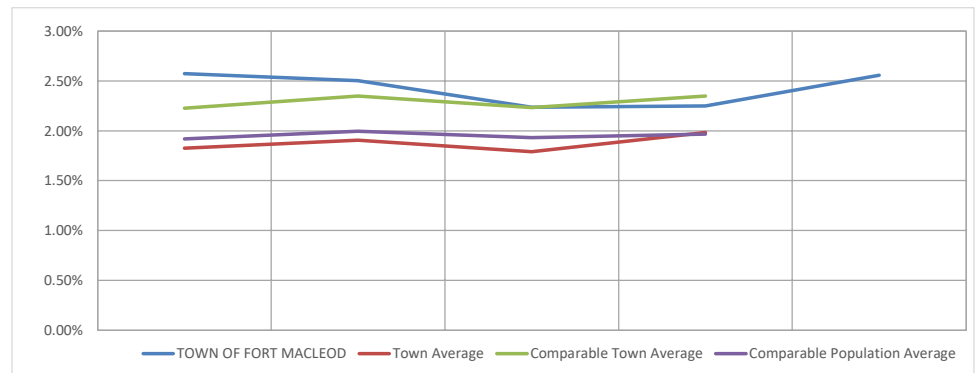
The ratio of current assets (cash, temporary investments, accounts receivable) to current liabilities (accounts payable, temporary borrowings, current repayment obligations on long-term borrowings). This ratio is an indication of the governments ability to meet short term obligations.



Current assets	13,142,624	17,395,634	16,141,503	12,734,402	11,237,928
Current liabilities	1,321,393	1,580,399	1,814,925	1,667,437	1,651,632
Assests to liabilities	9.95	11.01	8.89	7.64	6.80
Town Average	4.07	4.47	4.55	4.69	
Comparable Town Average	5.46	5.97	4.99	4.96	
Comparable Population Average	6.81	7.46	6.82	7.25	

Operating expenses to taxable assessment

This indicator provides the trend of government spending over time in relation to the growth in the economy. A trend that shows total expense is growing at a faster rate than the growth in the economy may not be sustainable.



Operating expenses	8,821,047	8,750,401	8,004,444	8,377,905	9,721,957
Taxable assessment	342,615,092	349,578,861	357,722,627	372,571,285	379,972,189
Operating expenses to taxable assessment	2.57%	2.50%	2.24%	2.25%	2.56%
Town Average	1.83%	1.91%	1.79%	1.98%	
Comparable Town Average	2.23%	2.35%	2.23%	2.35%	
Comparable Population Average	1.92%	2.00%	1.93%	1.97%	

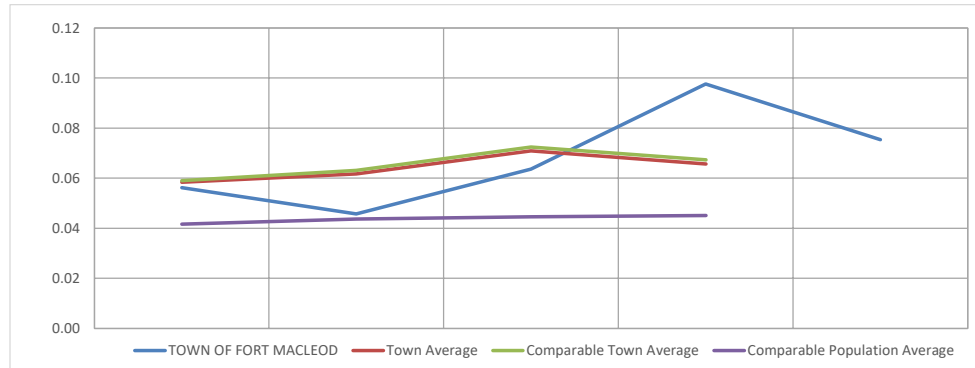
TOWN OF FORT MACLEOD
INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2022

2018 2019 2020 2021 2022

FLEXIBILITY INDICATORS

Public debt charges to revenues

This indicator measures public debt charges as a percentage of revenues. It illustrates the extent to which past borrowing decisions present a constraint on the ability to meet financial and service commitments in the current period. Specifically, the more a government uses revenues to fund debt servicing, the less will be available for program spending.



Debt servicing	511,191	511,191	511,191	763,641	688,116
Operating revenue	9,102,056	11,162,968	8,041,705	7,816,417	9,134,830
Public debt charges to revenues	0.06	0.05	0.06	0.10	0.08
Town Average	0.06	0.06	0.07	0.07	
Comparable Town Average	0.06	0.06	0.07	0.07	
Comparable Population Average	0.04	0.04	0.04	0.05	

Debt to Revenue Percentage

The total amount of municipal borrowings, including long term capital leases, as a percentage of total municipal revenues. This indicator demonstrates the growth in revenue compared to changes in debt. An increasing trend would indicate the municipality is increasing its debt load faster than its revenue is growing, which may not be sustainable.



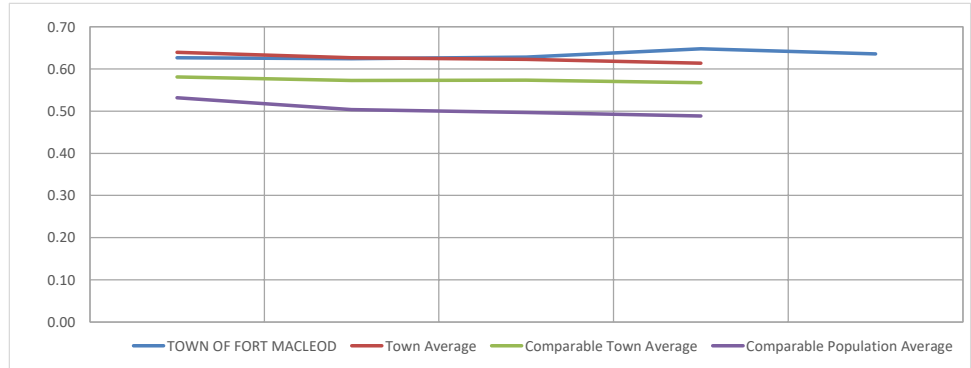
Total long term debt principal balance	5,046,882	4,687,892	4,317,740	6,795,124	6,232,791
Total revenue	10,183,397	13,560,616	10,179,238	8,833,691	10,247,914
Debt to revenue	50%	35%	42%	77%	61%
Town Average	37%	40%	42%	43%	
Comparable Town Average	33%	43%	41%	42%	
Comparable Population Average	24%	28%	27%	27%	

TOWN OF FORT MACLEOD
INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2022

2018 2019 2020 2021 2022

Net book value to cost of tangible capital assets

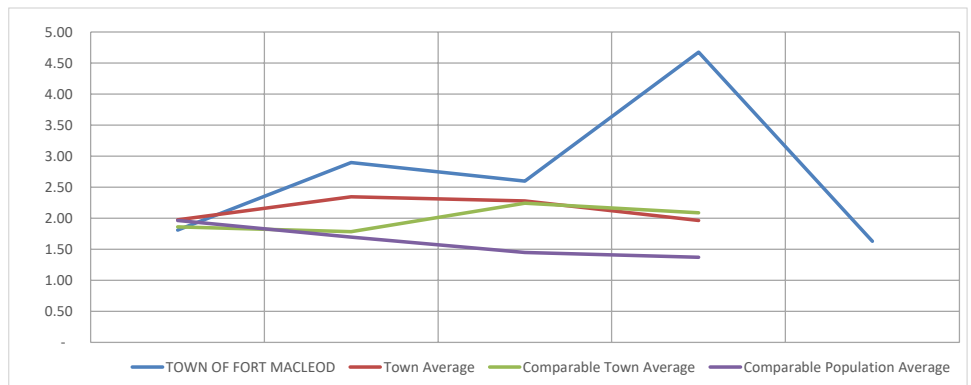
This indicator is important because it reports the extent that the estimated useful lives of tangible capital assets are available to provide its services. If a government's scale, scope and level of services remain unchanged or grow, its asset base could eventually impair flexibility because of the impending future costs of capital asset repair or replacement.



Net book value	44,125,322	44,957,551	47,473,086	53,521,310	53,683,553
Cost of tangible capital assets	70,425,105	71,964,370	75,623,751	82,639,155	84,449,371
Net book value to cost of tangible capital assets	0.63	0.62	0.63	0.65	0.64
Town Average	0.64	0.63	0.62	0.61	
Comparable Town Average	0.58	0.57	0.57	0.57	
Comparable Population Average	0.53	0.50	0.50	0.49	

Infrastructure Investment

The total cost of annual additions (through purchases or construction) to tangible capital assets (vehicles, equipment, buildings, roads, utility infrastructure, land) relative to the annual amortization (depreciation) on all tangible capital assets - measured as a five-year average.



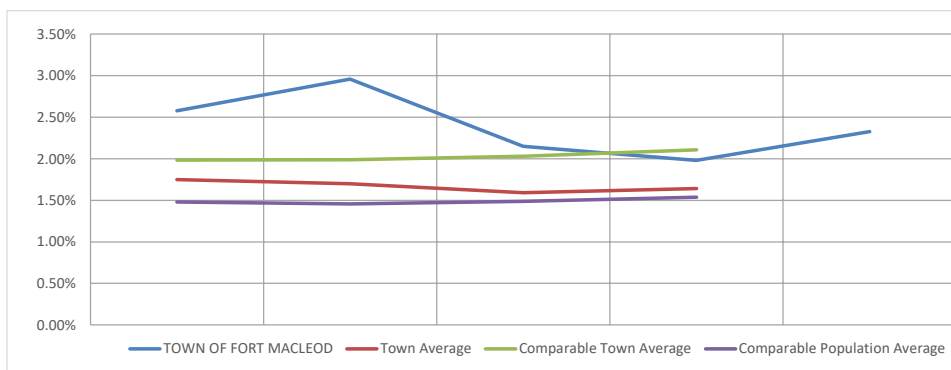
Tangible capital assets additions	2,916,194	4,562,969	3,980,568	8,125,211	3,083,590
Annual amortization expense	1,609,799	1,575,455	1,530,866	1,737,527	1,892,078
Additions to amortization expense	1.81	2.90	2.60	4.68	1.63
Town Average	1.97	2.35	2.28	1.96	
Comparable Town Average	1.86	1.79	2.24	2.09	
Comparable Population Average	1.96	1.70	1.45	1.37	

TOWN OF FORT MACLEOD
INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2022

2018 2019 2020 2021 2022

Own source revenues to taxable assessment

This indicator is important because it shows the ratio of a local government's own source revenues to its tax base. A change in the size of a local government's taxable assessment or a change in the rate of growth in assessment in relation to changes in own source revenues could influence flexibility.

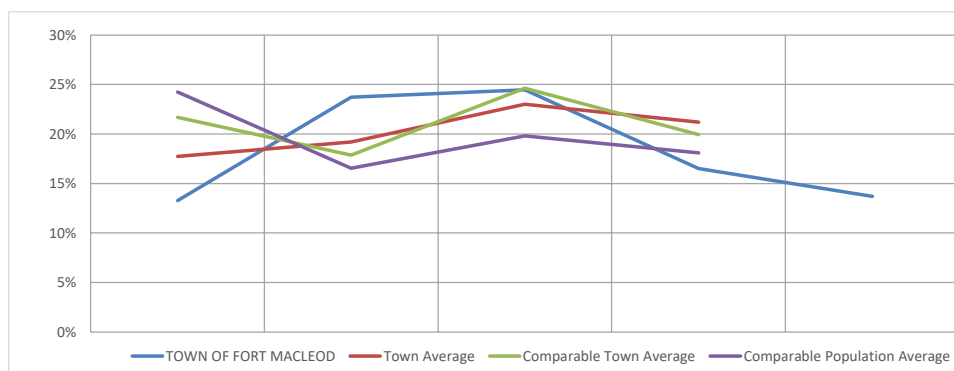


Own source revenues (net of government transfers)	8,830,211	10,345,610	7,689,349	7,374,885	8,845,409
Taxable assessment	342,615,092	349,578,861	357,722,627	372,571,285	379,972,189
Own source revenues to taxable assessment	2.58%	2.96%	2.15%	1.98%	2.33%
Town Average	1.75%	1.70%	1.59%	1.64%	
Comparable Town Average	1.98%	1.99%	2.03%	2.11%	
Comparable Population Average	1.48%	1.46%	1.49%	1.54%	

VULNERABILITY INDICATORS

Government transfers to total revenues

The purpose of this ratio is to show the proportion of revenues that provincial or local governments receive from other governments. This indicator offers a perspective on the degree of vulnerability a government faces as a result of its dependence on another level of government for revenues.



Government transfers (including capital)	1,353,186	3,215,006	2,489,889	1,458,806	1,402,505
Total revenues (including capital)	10,183,397	13,560,616	10,179,238	8,833,691	10,247,914
Government transfers to total revenues	13%	24%	24%	17%	14%
Town Average	18%	19%	23%	21%	
Comparable Town Average	22%	18%	25%	20%	
Comparable Population Average	24%	17%	20%	18%	

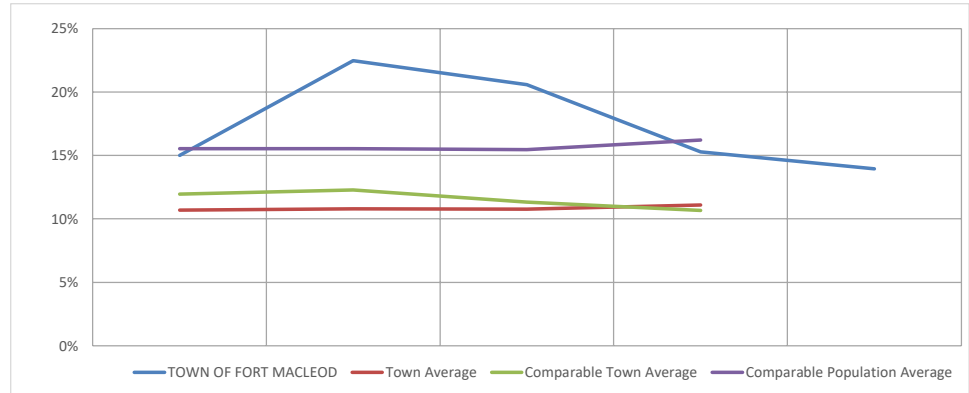
TOWN OF FORT MACLEOD
INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2022

2018 2019 2020 2021 2022

OTHER INDICATORS

Reserves to total accumulated surplus

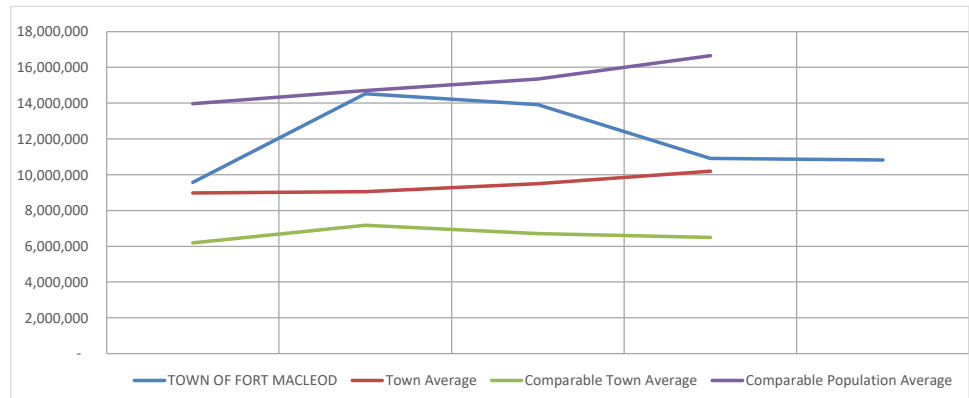
The purpose of this ratio is to show the proportion of total accumulated surplus that has been internally restricted. This indicator provides insight on the change in reserves in relation to overall accumulated surplus. A decrease would show that the government has drawn on past reserves to fund current operations.



Accumulated surplus - restricted	7,693,864	12,597,804	11,979,197	8,974,101	8,259,902
Overall accumulated surplus	51,236,464	56,046,679	58,221,475	58,677,261	59,203,218
Restricted surplus to accumulated surplus	15%	22%	21%	15%	14%
Town Average	11%	11%	11%	11%	
Comparable Town Average	12%	12%	11%	11%	
Comparable Population Average	16%	16%	15%	16%	

Accumulated surplus available for future use

Accumulated surplus, to the extent it has not been invested in Tangible Capital Assets, represents overall surplus that is available for future use. This consists of unrestricted surplus and reserves and shows trends in spending vs. saving. This indicator only shows total surplus; the overall size of the municipality is not taken into account.



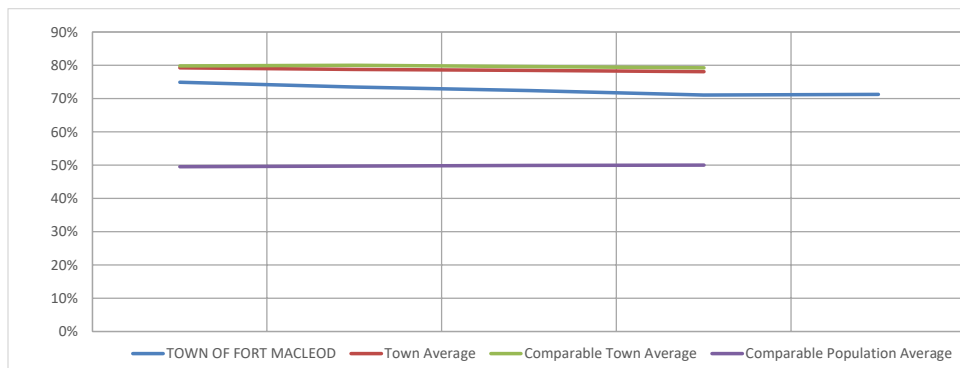
Accumulated surplus - restricted	7,693,864	12,597,804	11,979,197	8,974,101	8,259,902
Accumulated surplus - unrestricted	1,883,014	1,920,032	1,935,334	1,936,509	2,566,902
Total accumulated surplus	9,576,878	14,517,836	13,914,531	10,910,610	10,826,804
Town Average	8,985,339	9,050,722	9,498,385	10,193,754	
Comparable Town Average	6,183,637	7,171,148	6,700,284	6,493,086	
Comparable Population Average	13,960,765	14,702,297	15,342,895	16,648,971	

TOWN OF FORT MACLEOD
INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2022

2018 2019 2020 2021 2022

Tax Base Ratio

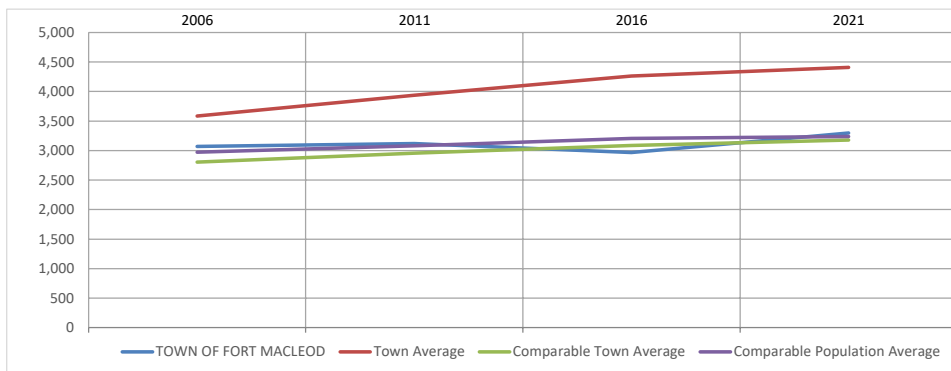
This ratio reports the proportion of the total municipal tax revenue generated by residential and farmland tax base, regardless of whether it is municipal property taxes, special taxes, or local improvement taxes.



Residential & farmland assessed value	256,467,286	256,901,652	258,887,996	264,577,970	270,579,341
Total assessed value	342,615,092	349,578,861	357,722,627	372,571,285	379,972,189
Residential & farmland assessment percentage	75%	73%	72%	71%	71%
Town Average	79%	79%	78%	78%	
Comparable Town Average	80%	80%	80%	79%	
Comparable Population Average	49%	50%	50%	50%	

Population Change

The change in population from Statistics Canada Census of Population.



Census Year	2006	2011	2016	2021
Population	3,072	3,117	2,967	3,297
Population change		1.44%	-5.06%	10.01%
Population (Town Average)	3,585	3,937	4,260	4,407
Town Average		8.92%	7.59%	3.35%
Population (Comparable Town Average)	2,805	2,954	3,088	3,178
Comparable Town Average		5.03%	4.35%	2.83%
Population (Comparable average)	2,971	3,081	3,207	3,240
Comparable Population Average		3.58%	3.94%	1.00%

Comparable Listing

Comparables were determined on a range of 75% to 125% of your population

Total Town Count: 105

Comparables - Same Type (18)

Town list with a comparable population

ATHABASCA
BLACK DIAMOND
CARDSTON
CLARESHOLM
COALHURST
CROSSFIELD
FAIRVIEW
FORT MACLEOD
GIBBONS
GRIMSHAW
HIGH LEVEL
MAGRATH
PENHOLD
PINCHER CREEK
SUNDRE
THREE HILLS
TURNER VALLEY
VERMILION

Comparables - Any Type (29)

List used for comparable populations

ATHABASCA
BLACK DIAMOND
CARDSTON
CLARESHOLM
CLEAR HILLS COUNTY
COALHURST
CROSSFIELD
FAIRVIEW
FLAGSTAFF COUNTY
FORT MACLEOD
FORTY MILE NO. 8, COUNTY OF
GIBBONS
GRIMSHAW
HIGH LEVEL
LAMONT COUNTY
LESSER SLAVE RIVER NO. 124, M.D. OF
MAGRATH
MINBURN NO. 27, COUNTY OF
OPPORTUNITY NO. 17, M.D. OF
PENHOLD
PINCHER CREEK
PINCHER CREEK NO. 9, M.D. OF
SMOKY LAKE COUNTY
SUNDRE
THORHILD COUNTY
THREE HILLS
TURNER VALLEY
TWO HILLS NO. 21, COUNTY OF
VERMILION

Town of Fort Macleod

2022 Audit Presentation

What we'll cover

Independent Auditor's Report

Financial Results

Notes to Financial Statements

Indicators of Financial Condition

Management Letter – In camera

Post Audit Letter – In camera

Independent Auditor's Report



Clean opinion – F/S are presented fairly in accordance with Canadian public sector accounting standards

Management is responsible for the statements

Council is responsible for management oversight

Auditor is responsible for:

- Identifying and assessing risk of material misstatement
- Understanding internal controls
- Evaluating policies and estimates
- Concluding on going concern assumption
- Evaluate presentation of financial statements

Financial Results

Revenues



	Budget (Unaudited)	2022	2021
Revenue			
Net municipal taxes (note 11)	\$ 3,256,710	\$ 3,265,000	\$ 3,001,488
User fees and sales of goods	2,948,250	4,036,357	2,903,393
Government transfers for operating (note 12)	287,600	500,009	602,044
Investment income	150,000	193,323	246,914
Penalties and costs of taxes	53,000	57,779	59,838
Licenses and permits	98,500	149,656	128,937
Franchise and concession contracts	520,000	577,198	511,867
Rental	185,000	240,753	140,925
Other	12,200	33,770	40,255
Gain on sale of tangible capital assets	-	-	32,886
	7,511,260	9,053,845	7,668,547

Financial Results

Expenses

	Budget (Unaudited)	2022	2021
Expenses (note 13)			
General government			
Legislative	149,500	142,378	133,033
Administration	1,735,200	1,641,736	1,741,659
Protective services			
Protective services and emergency management	478,900	446,113	481,151
Transportation services			
Roads, streets, walks, lighting	1,629,100	2,299,283	1,548,315
Airport	20,100	11,000	16,677
Environmental use and protection			
Water supply and distribution	925,710	893,914	855,142
Wastewater treatment and disposal	977,100	980,548	939,714
Waste management	517,700	645,167	446,961
Public health and welfare			
Family and community support services	194,630	275,920	237,597
Cemeteries and columbarium	124,100	102,966	107,944
Planning and development			
Land use planning, zoning and development	243,000	364,397	240,505
Subdivision land and development	153,900	168,038	195,971
Recreation and culture			
Parks and recreation	1,411,350	1,389,494	1,082,376
Culture - libraries, museums, halls	406,400	361,004	350,860
	8,966,690	9,721,958	8,377,905

Financial Results

Surplus (Deficit)

	Budget (Unaudited)	2022	2021
Revenue	7,511,260	9,053,845	7,668,547
Expenses	8,966,690	9,721,958	8,377,905
Deficiency of revenue over expenses before other	(1,455,430)	(668,113)	(709,358)
Other			
Government transfers for capital (note 12)	540,000	1,063,084	1,017,275
Capital donations	-	130,986	147,870
	540,000	1,194,070	1,165,145
(Deficiency) excess of revenue over expenses	(915,430)	525,957	455,787

Financial Results

Surplus (Deficit)

	<u>Combined</u>	<u>Capital</u>	<u>Operating</u>
Excess of revenue over expenses before other	\$ (668,113.00)	\$ (1,892,078.00)	\$ 1,223,965.00
Other			
Government transfers for capital	\$ 1,063,084.00	\$ 1,063,084.00	\$ -
Capital donations	\$ 130,986.00	\$ 130,986.00	\$ -
Excess of revenue over expenses	<u>\$ 525,957.00</u>	<u>\$ (698,008.00)</u>	<u>\$ 1,223,965.00</u>
Non-cash adjustments			
Loss on sale of tangible capital assets	\$ 392,449.00	\$ 392,449.00	\$ -
Amortization of tangible capital assets	\$ 1,892,078.00	\$ 1,892,078.00	\$ -
Transfer of debt - operating to capital, net of op. repay	\$ (77,515.00)	\$ (77,515.00)	\$ -
Contributed assets	\$ -	\$ -	\$ -
Cash adjustments			
Proceeds on disposal of tangible capital assets	\$ 22,500.00	\$ 22,500.00	\$ -
Acquisition of tangible capital assets	\$ (1,909,253.00)	\$ (1,909,253.00)	\$ -
Repayment of debt	\$ (447,520.00)	\$ (262,567.00)	\$ (184,953.00)
Net transfers from (to) reserves	\$ 67,379.00	\$ 1,174,337.00	\$ (1,106,958.00)
Change in unresrcited accumulated Surplus	<u>\$ 466,075.00</u>	<u>\$ 534,021.00</u>	<u>\$ (67,946.00)</u>
Additional Reserve transfers	\$ (450,000.00)	\$ (450,000.00)	\$ -
Final change in Accumulated Surplus	<u>\$ 16,075.00</u>	<u>\$ 84,021.00</u>	<u>\$ (67,946.00)</u>

Financial Results

Financial Assets

	2022	2021 (restated)
Financial assets		
Cash and temporary investments (note 2)	\$ 1,765,558	\$ 545,871
Taxes and grants in place of taxes receivable (note 3)	240,939	334,121
Trade and other receivables (note 4)	325,534	642,313
Land held for resale	1,361,037	1,362,176
Investments (note 5)	8,905,897	11,212,096
	<u>12,598,965</u>	<u>14,096,577</u>
Liabilities		
Accounts payable and accrued liabilities	780,501	795,209
Deposits	348,038	309,896
Deferred revenue (note 6)	104,756	724,803
Long-term debt (note 7)	6,232,791	6,795,124
	<u>7,466,086</u>	<u>8,625,032</u>
Net financial assets	<u>5,132,879</u>	<u>5,471,545</u>

Financial Results

Non-Financial Assets



	2022	2021 (restated)
Non-financial assets		
Prepaid expenses	55,947	-
Inventory for consumption	330,841	298,728
Tangible capital assets (schedule 2)	53,683,553	52,906,990
	54,070,341	53,205,718
Accumulated surplus (note 8 and schedule 1)	\$ 59,203,220	\$ 58,677,263

Accumulated surplus

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

	2022	2021 (restated)
Unrestricted surplus	\$ 2,566,902	\$ 2,550,829
Internally restricted surplus (reserves) (note 9)	8,259,904	8,974,103
Equity in tangible capital assets (note 10)	48,376,414	47,152,331
	\$ 59,203,220	\$ 58,677,263

Financial Results

Reserves

Reserves

Council has set up reserves for various purposes. These reserves are either required by legislation or set up at the discretion of Council to provide funding for future expenses.

	2022	2021
Operating		
Infrastructure lifecycle, maintenance & replacement	\$ 370,000	\$ 376,681
Project reserve	116,285	86,502
Special purpose	107,886	109,974
Stabilization & contingency	680,800	1,570,653
	<u>1,274,971</u>	<u>2,143,810</u>
Capital		
Infrastructure lifecycle, maintenance & replacement	1,131,788	2,691,431
Project reserve	1,216,661	485,816
Special purpose	3,256,984	1,588,267
Stabilization & contingency	1,379,500	2,064,779
	<u>6,984,933</u>	<u>6,830,293</u>
	<u>\$ 8,259,904</u>	<u>\$ 8,974,103</u>

Financial Statement Notes

Debt Limit



Debt limits

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

	2022	2021
Total debt limit	\$ 13,580,768	\$ 11,502,821
Total debt	6,232,791	6,795,124
	\$ 7,347,977	\$ 4,707,697
Debt servicing limit	\$ 2,263,461	\$ 1,917,137
Debt servicing	688,116	763,641
	\$ 1,575,345	\$ 1,153,496

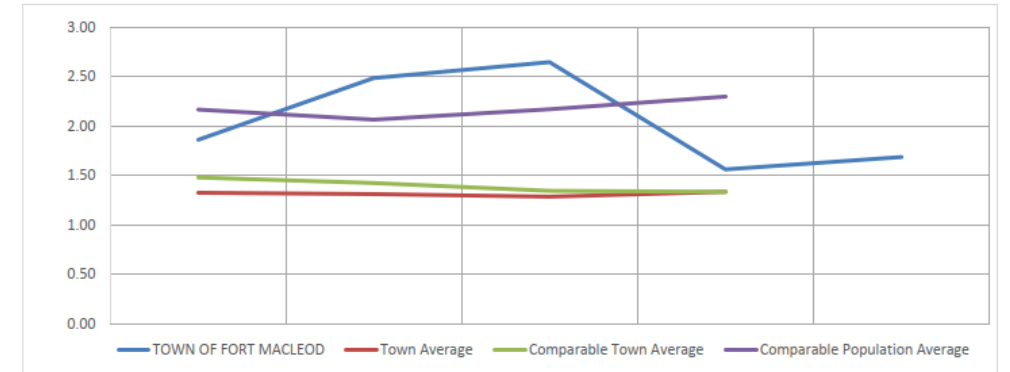
The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines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

Indicators of Financial Condition

	2018	2019	2020	2021	2022
--	------	------	------	------	------

Financial assets to liabilities

This indicator illustrates the ratio of a government's financial assets to its liabilities. A result lower than one indicates a net debt position and future revenues will be required to pay for past transactions. A result higher than one indicates net financial assets and financial resources are on hand that can finance future operations. A trend showing increases in net debt or reductions in net financial assets may not be sustainable.



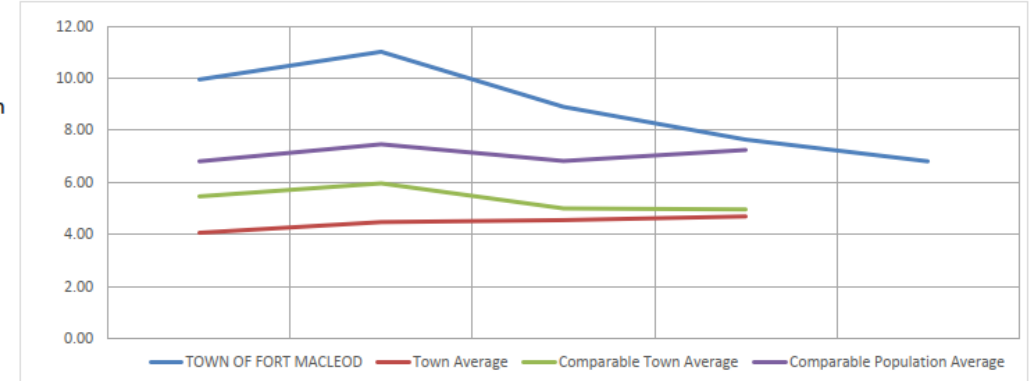
Total financial assets	13,796,544	18,049,553	16,796,613	13,482,254	12,598,965
Total liabilities	7,412,663	7,260,172	6,340,809	8,625,031	7,466,088
Financial assets to liabilities	1.86	2.49	2.65	1.56	1.69
Town Average	1.33	1.31	1.29	1.34	
Comparable Town Average	1.48	1.42	1.35	1.34	
Comparable Population Average	2.17	2.07	2.17	2.30	

Indicators of Financial Condition

	2018	2019	2020	2021	2022
--	------	------	------	------	------

Current Ratio

The ratio of current assets (cash, temporary investments, accounts receivable) to current liabilities (accounts payable, temporary borrowings, current repayment obligations on long-term borrowings). This ratio is an indication of the governments ability to meet short term obligations.



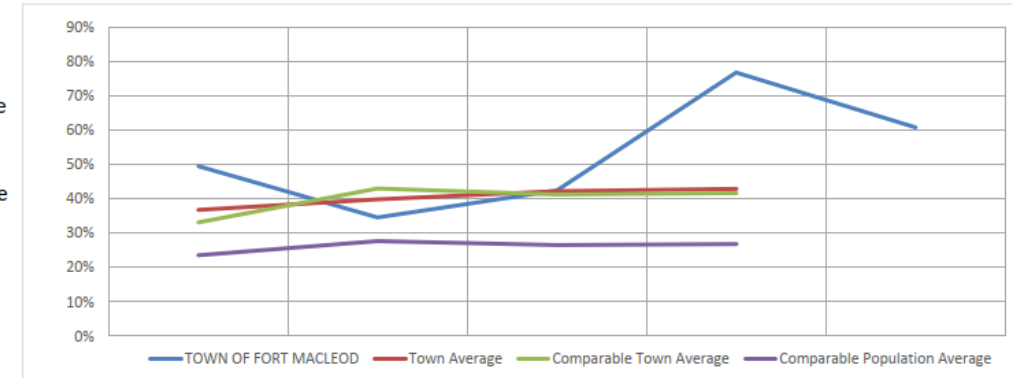
Current assets	13,142,624	17,395,634	16,141,503	12,734,402	11,237,928
Current liabilities	1,321,393	1,580,399	1,814,925	1,667,437	1,651,632
Assests to liabilities	9.95	11.01	8.89	7.64	6.80
Town Average	4.07	4.47	4.55	4.69	
Comparable Town Average	5.46	5.97	4.99	4.96	
Comparable Population Average	6.81	7.46	6.82	7.25	

Indicators of Financial Condition

2018 2019 2020 2021 2022

Debt to Revenue Percentage

The total amount of municipal borrowings, including long term capital leases, as a percentage of total municipal revenues. This indicator demonstrates the growth in revenue compared to changes in debt. An increasing trend would indicate the municipality is increasing its debt load faster than its revenue is growing, which may not be sustainable.



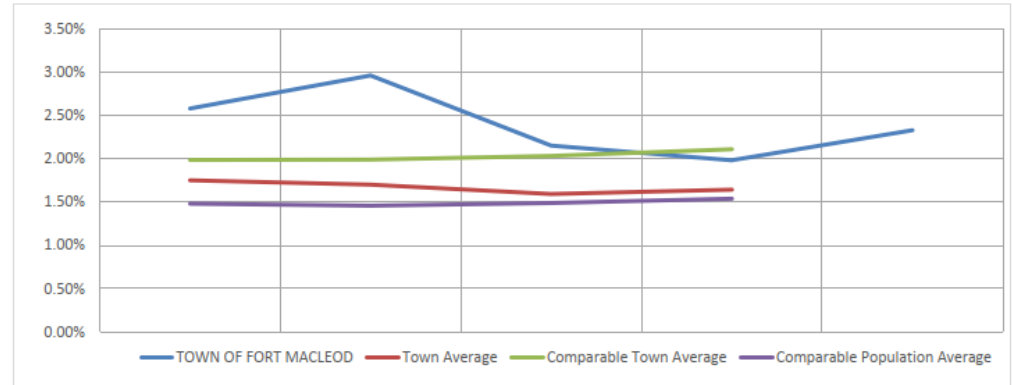
Total long term debt principal balance	5,046,882	4,687,892	4,317,740	6,795,124	6,232,791
Total revenue	10,183,397	13,560,616	10,179,238	8,833,691	10,247,914
Debt to revenue	50%	35%	42%	77%	61%
Town Average	37%	40%	42%	43%	
Comparable Town Average	33%	43%	41%	42%	
Comparable Population Average	24%	28%	27%	27%	

Indicators of Financial Condition

2018 2019 2020 2021 2022

Own source revenues to taxable assessment

This indicator is important because it shows the ratio of a local government's own source revenues to its tax base. A change in the size of a local government's taxable assessment or a change in the rate of growth in assessment in relation to changes in own source revenues could influence flexibility.



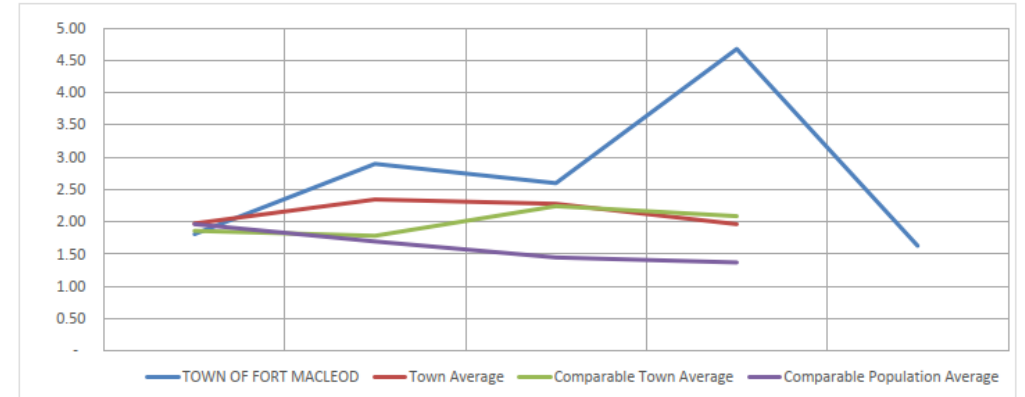
Own source revenues (net of government transfers)	8,830,211	10,345,610	7,689,349	7,374,885	8,845,409
Taxable assessment	342,615,092	349,578,861	357,722,627	372,571,285	379,972,189
Own source revenues to taxable assessment	2.58%	2.96%	2.15%	1.98%	2.33%
Town Average	1.75%	1.70%	1.59%	1.64%	
Comparable Town Average	1.98%	1.99%	2.03%	2.11%	
Comparable Population Average	1.48%	1.46%	1.49%	1.54%	

Indicators of Financial Condition

	2018	2019	2020	2021	2022
--	------	------	------	------	------

Infrastructure Investment

The total cost of annual additions (through purchases or construction) to tangible capital assets (vehicles, equipment, buildings, roads, utility infrastructure, land) relative to the annual amortization (depreciation) on all tangible capital assets - measured as a five-year average.



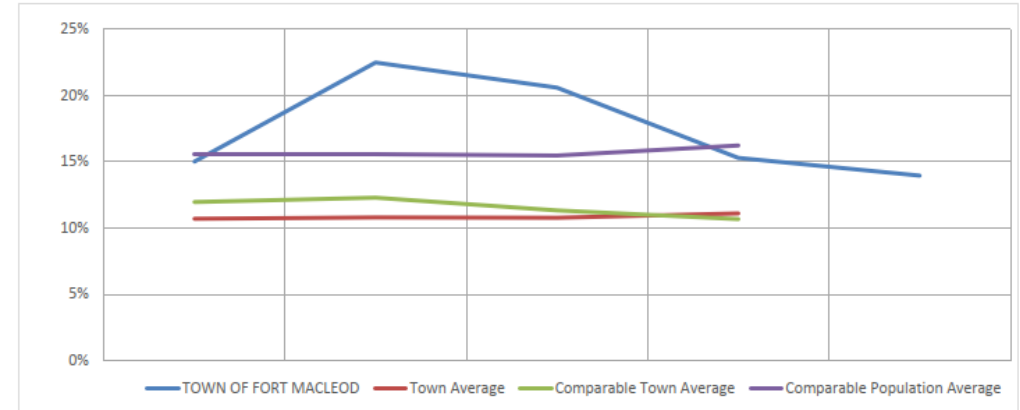
Tangible capital assets additions	2,916,194	4,562,969	3,980,568	8,125,211	3,083,590
Annual amortization expense	1,609,799	1,575,455	1,530,866	1,737,527	1,892,078
Additions to amortization expense	1.81	2.90	2.60	4.68	1.63
Town Average	1.97	2.35	2.28	1.96	
Comparable Town Average	1.86	1.79	2.24	2.09	
Comparable Population Average	1.96	1.70	1.45	1.37	

Indicators of Financial Condition

	2018	2019	2020	2021	2022
--	------	------	------	------	------

Reserves to total accumulated surplus

The purpose of this ratio is to show the proportion of total accumulated surplus that has been internally restricted. This indicator provides insight on the change in reserves in relation to overall accumulated surplus. A decrease would show that the government has drawn on past reserves to fund current operations.

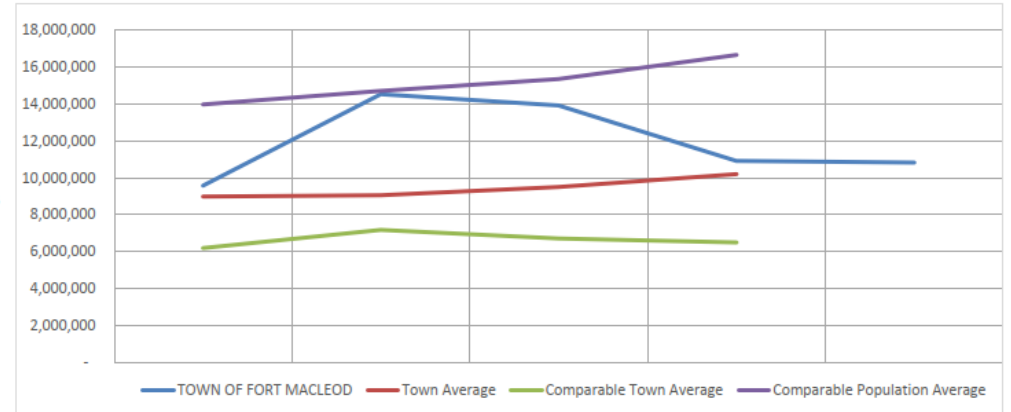


Accumulated surplus - restricted	7,693,864	12,597,804	11,979,197	8,974,101	8,259,902
Overall accumulated surplus	51,236,464	56,046,679	58,221,475	58,677,261	59,203,218
Restricted surplus to accumulated surplus	15%	22%	21%	15%	14%
Town Average	11%	11%	11%	11%	11%
Comparable Town Average	12%	12%	11%	11%	11%
Comparable Population Average	16%	16%	15%	16%	16%

Indicators of Financial Condition

2018 2019 2020 2021 2022

Accumulated surplus available for future use
 Accumulated surplus, to the extent it has not been invested in Tangible Capital Assets, represents overall surplus that is available for future use. This consists of unrestricted surplus and reserves and shows trends in spending vs. saving. This indicator only shows total surplus; the overall size of the municipality is not taken into account.



Accumulated surplus - restricted	7,693,864	12,597,804	11,979,197	8,974,101	8,259,902
Accumulated surplus - unrestricted	1,883,014	1,920,032	1,935,334	1,936,509	2,566,902
Total accumulated surplus	9,576,878	14,517,836	13,914,531	10,910,610	10,826,804
Town Average	8,985,339	9,050,722	9,498,385	10,193,754	-
Comparable Town Average	6,183,637	7,171,148	6,700,284	6,493,086	-
Comparable Population Average	13,960,765	14,702,297	15,342,895	16,648,971	-

Management letter

No significant issues to bring to your attention.

Thank you to the team for being wonderful!

Post audit letter

Noted no illegal acts or fraud

No disagreements with management

No difficulties encountered during the audit

Post audit letter

Emerging issues

Financial Statement Concepts (2024) – Purchased Intangibles

Financial Instruments (2023) – Foreign Currency &
Investment

Asset Retirement Obligation (2023) – TCA Retirement

Revenue (2023) – Exchange transactions

Financial Statement Presentation (2024)

Public Private Partnerships (2024)

Questions?



Agenda Item Submission Form

Date

3/14/2023

Meeting Type *

Regular Council Meeting

Meeting Date *

03/27/2023

Agenda Section *

Delegation

Department *

Administration

Director Name *

Kris Holbeck

Director Email

k.holbeck@fortmacleod.com

Submitter Information

Submitter Name

Meranda Day Chief

Email

execassist@fortmacleod.com

Submission Title Name *

Assessment Roll Summary - Lance Wehlage, Benchmark Assessment Consultants Inc

Recommendation *

That Council accepts the presentation by Lance Wehlage from Benchmark Assessment Consultants Inc. as information.

Rationale

The 2022 assessment for the 2023 tax year is complete and in order for Council to make informed decisions regarding the 2023 mill rates, the Assessor will present the new assessment and discuss the change in the assessment and the reasons for the change.

Background

The Town's Assessor comes annually to go over the new assessment with Council and the public prior to Council deliberating the new operating budget and the mill rate bylaw that will determine municipal tax revenues for the upcoming year.

Financial Implications

Mill rates times assessment net of requisitions for education and senior's housing will provide the Town with tax revenues to fund the upcoming year's services and programs.

Council Strategic Plan

How is this submission supporting Council's Strategic Plan, Vision and Mission?

- This submission is making Fort Macleod more VIBRANT.
- This submission is helping GROWTH in Fort Macleod.
- This submission is building COMMUNITY in Fort Macleod.
- This submission is improving SERVICE in Fort Macleod.

Vision: A vibrant, growing community, full of opportunity. Mission: To provide high-quality service in an efficient and responsible manner.

Attachments

Town of Fort Macleod - March 2023.pptx

2.79MB



#4, 320 W T Hill Blvd S

Lethbridge, AB T1J 4W9

Ph: (403) 381-0535

Fax: (403) 381-1596

E: Lance@benchmarkassessment.ca

Assessment Roll Summary

2022 Assessments for the 2023 Tax Year

for the Town of Fort Macleod



Presentation Overview

- 2022 Assessments (2023 Tax Year)
- Market Changes
- Assessment Growth
- Overall Assessment Change

Assessment Overview

In Alberta, the Assessor is legislated to prepare assessments **annually**.

Assessments are legislated based on market value using mass appraisal methodology and reflect:

- the market value of property as of **July 1, 2022**
- the physical condition date of **December 31, 2022**

Assessment Overview

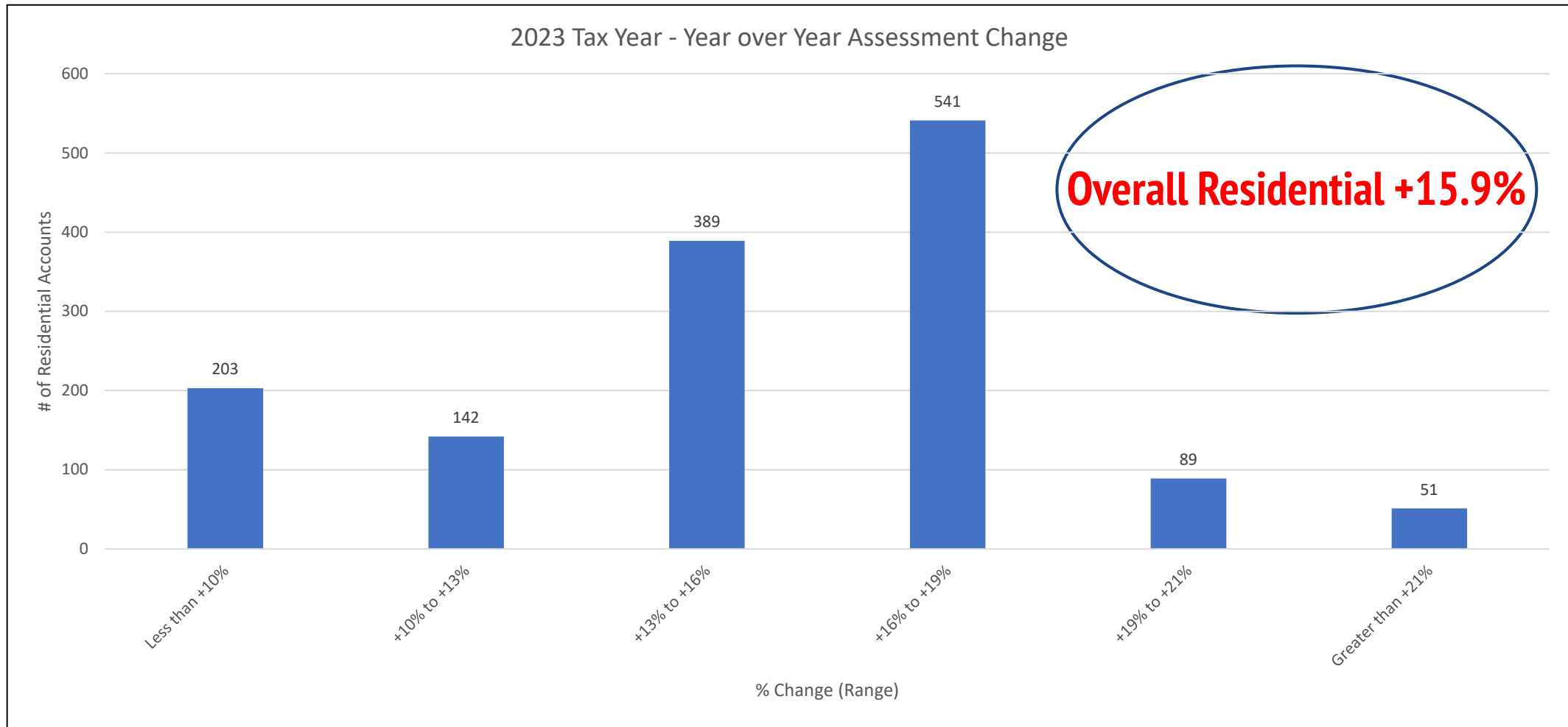
Market Value is the amount that a property might be expected to realize if it is sold on the open market by a willing seller to a willing buyer.

Mass Appraisal consists of stratifying similar properties, analyzing market sales, cost data, income and expense information, and using this standard data to create valuation models that are applied to all similar properties.

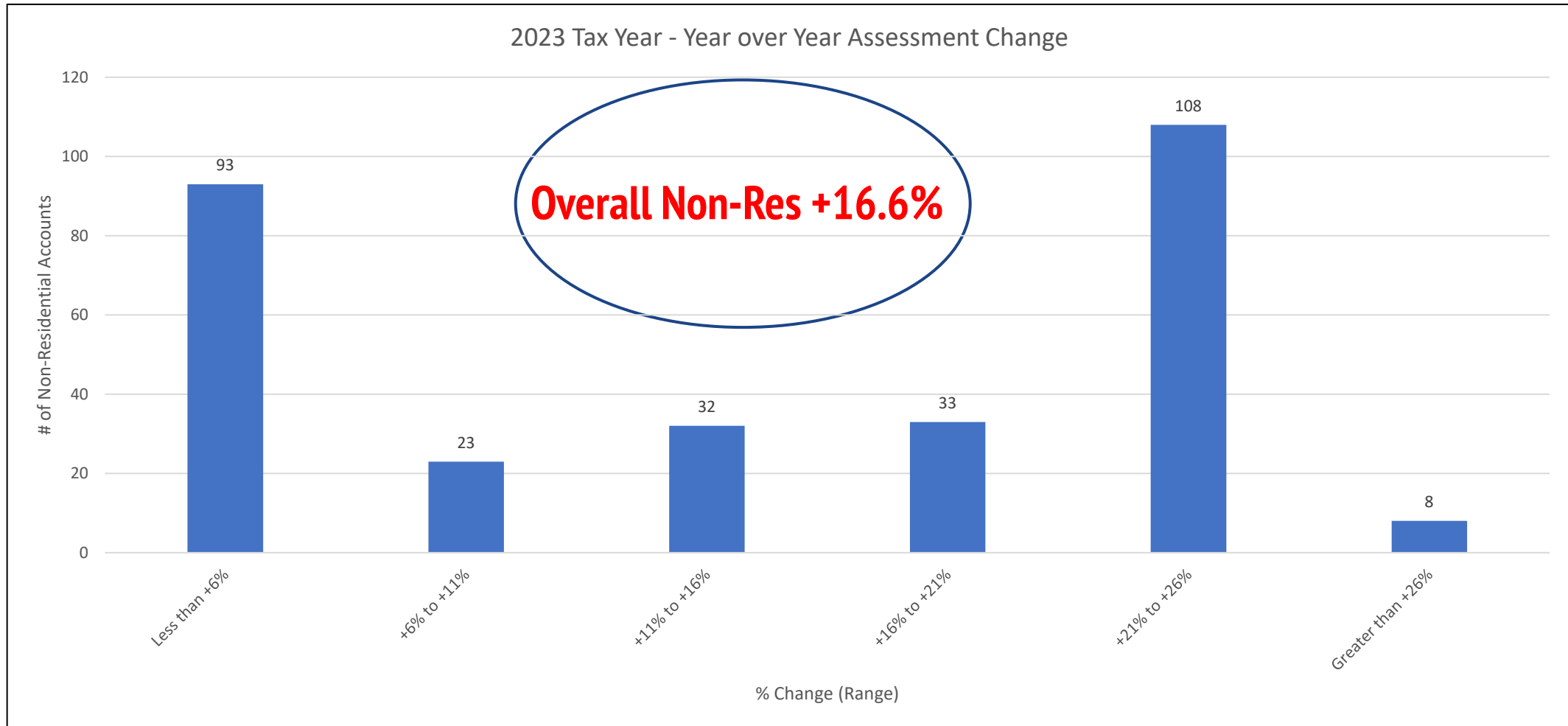
Market Change

Market Change is the difference in market conditions from the previous valuation date (July 1, 2021) to the current valuation date (July 1, 2022) due to changing market demands for location and physical characteristics.

Residential Market Change



Non-Residential Market Change



Previous Year Comparisons – Market Change

Residential Market Change (Overall)

2022 Tax Year

+5.7%

2023 Tax Year

+15.9%

Non-Residential Market Change (Overall)

2022 Tax Year

+2.0%

2023 Tax Year

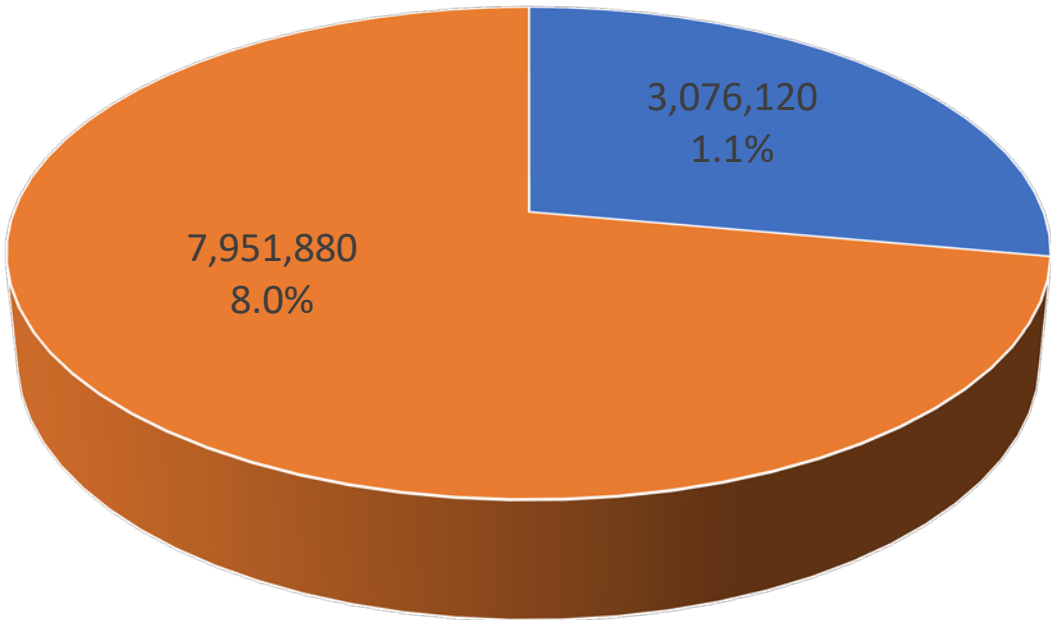
+16.6%

Growth

Growth is new assessment, not previously assessed, from new construction, additions, renovations, subdivisions, etc.

Assessment Growth

Assessment Growth (% of Previous Base)



	<u>Growth</u>	<u>Previous Assessment Base</u>	<u>%</u>
Residential:	3,076,120	284,207,490	1.1%
Non-Residential:	7,951,880	99,327,650	8.0%
	11,028,000	383,535,140	2.9%

■ Residential: ■ Non-Residential:

Previous Year Comparisons – Growth

Residential Growth	
<u>2022 Tax Year</u>	<u>2023 Tax Year</u>
+1.6%	+1.1%

Non-Residential Growth	
<u>2022 Tax Year</u>	<u>2023 Tax Year</u>
+2.5%	+8.0%

Residential Growth - Notable



303 Avro Anson Road



734 29th St

1015 27th St



Non-Residential Growth - Notable



2360 7th Ave

705 12th St



807 18th St



Overall Assessment Change

<i>2022 Tax Rate Bylaw vs. 2023 Tax Year</i>				
<u><i>Assessment Class(es)</i></u>	<u><i>2022 TY Assessment</i></u>	<u><i>2023 TY Assessment</i></u>	<u><i>% Change</i></u>	
Residential & Farm land	\$ 283,997,630	\$ 332,811,710	17.2%	
Non-Residential	\$ 114,274,510	\$ 139,522,080	22.1%	
Totals	\$ 398,272,140	\$ 472,333,790	18.6%	

Questions?





Agenda Item Submission Form

Date

3/17/2023

Meeting Type *

Regular Council Meeting

Meeting Date *

03/27/2023

Agenda Section *

New Business

Department *

Administration

Director Name *

Liisa Gillingham

Director Email

l.gillingham@fortmacleod.com

Submitter Information

Submitter Name

Liisa

Email

dircps@fortmacleod.com

Submission Title Name *

Stars Volleyball Tournament - Rental Rate Reduction Request

Recommendation *

That Council approves for the 2023 Stars Volleyball Tournament, a 50% Arena rental reduction, for the Friday, Saturday and Sunday with no rental fees charged for set up days, further that Council approves a full rental waiver of the curling rink; all staff hours outside of regular hours to be billed as per the fee guide.

Rationale

The Town has in the past supported a reduced rental rate for this fundraiser tournament. Council has historically approved a 50% reduction. The reduced rate allows for regular staff costs to be covered, with minimal costs for wear and tear, utilities etc, to the facility. Administration recognizes the significance of a great fundraiser. This year with the banquet being held at the curling rink reduces the impact on the community hall and is better able to handle the capacity.

Background**Financial Implications**

Fees Proposed to be waived:

Set up Wednesday, & Thursday: staff after hour wages only no facility rental cost - \$200

50% rental rate for arena (3 days \$900) - \$450

Curling Rink free rental- \$325 per day

Council Strategic Plan

How is this submission supporting Council's Strategic Plan, Vision and Mission?

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Vision: A vibrant, growing community, full of opportunity. Mission: To provide high-quality service in an efficient and responsible manner.

Attachments

Stars Arena & Hall Letter 2023.docx

14.21KB

January 16, 2023

Attention: Mayor & Council,

The Fort Macleod Volleyball Club will be once again be hosting our STARS Co-ed Volleyball Tournament for Charity on April 14-16, 2023. This will be the 19th edition of this fun tournament. Over the past 18 tournaments this tournament has grown from 10 teams in its first year to a projected 40 teams this year. Last year we ended up with 45 teams taking part. Each team consists of 6-10 players. Well over half of these teams are from out of town and that means added revenue for many Fort Macleod businesses.

The majority of the funds raised are donated to STARS, with a goal of achieving a minimum donation of \$5500 which represents the cost of one mission for the STARS helicopters. When putting on this tournament, the Fort Macleod Volleyball Club also partners with various other organizations in town and makes donations to their organizations in exchange for their time. In 2022 we teamed up with the Citizens on Patrol, Lions Club and FP Walshe Rugby teams. Many other community members donated their time to help this tournament be a success each and every year. We are planning to work with various organizations in Fort Macleod again this year. Any interested parties can call Mike Bourassa at 403-849-7529.

Working with the businesses and community groups over the years has proven beneficial for all involved and we are looking forward to making this another successful year. We are asking that Mayor and Council consider working with us as well. The Fort Macleod Volleyball Club is once again requesting a reduced or total reduction of the rental of the Fort Macleod & District Sports Arena as well as a reduction in the Community Hall rental. STARS 2022 was a very successful tournament as we raised just under \$10,000 for STARS. That total represents enough to fund **one** flight and then some. In addition to the money raised for STARS, the Fort Macleod Volleyball paid just over \$9000 to local Community groups and individuals who partnered with us. The Fort Macleod Volleyball Club also spent \$15,000 plus at local businesses putting on this tournament. This would not have been possible without the generous support shown by organizations and donors such as the Town of Fort Macleod. We are hopeful that Mayor and Council will see fit to work with the Fort Macleod Volleyball Club again so we can meet or exceed the total raised in 2022.

The Fort Macleod Volleyball Club has been a strong community supporter during its 38 years of existence and appreciates Mayor and Councils time when considering this important request. Please feel free to contact me with any questions.

Yours Truly,

Mike Bourassa FMVC President



Agenda Item Submission Form

Date

3/21/2023

Meeting Type *

Regular Council Meeting

Meeting Date *

03/27/2023

Agenda Section *

New Business

Department *

Public Works

Director Name *

Adrian Pedro

Director Email

a.pedro@fortmacleod.com

Submitter Information

Submitter Name

Meranda Day Chief

Email

execassist@fortmacleod.com

Submission Title Name *

National Public Works Week

Recommendation *

That Council designates the week of May 21-27, 2023, as National Public Works week (NPWW), to pay tribute to our public works professionals and recognize the substantial contributions they make to our community.

Rationale

See attached information.

Background

Last year Council also declared the third week in May as National Public Works week. We held an employee appreciation day for our staff.

Financial Implications**Council Strategic Plan**

How is this submission supporting Council's Strategic Plan, Vision and Mission?

- This submission is making Fort Macleod more VIBRANT.
- This submission is helping GROWTH in Fort Macleod.
- This submission is building COMMUNITY in Fort Macleod.
- This submission is improving SERVICE in Fort Macleod.

Vision: A vibrant, growing community, full of opportunity. Mission: To provide high-quality service in an efficient and responsible manner.

Attachments

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1.9MB



RECEIVED
MAR 21 2023

March 16, 2023

**Attention: Honourable Mayor/Reeve,
Members of Council and Chief Administrative Officers**

Re: National Public Works Week, May 21-27, 2023 – “Connecting the World Through Public Works”

The APWA Alberta Chapter is seeking your support to recognize and promote National Public Works Week (NPWW) by acknowledging May 21 - 27, 2023 as National Public Works Week in your community. This year's theme is "Connecting the World Through Public Works". Public works is the thread that connects us all, no matter where we live in the world. Every public works professional strives to improve the quality of life for the community they serve, leading to healthier, happier communities.

The "Connecting the World Through Public Works" theme highlights the way public works professionals connect us physically, through infrastructure, and inspirationally, through service to their communities, whether as first responders, or daily workers carrying out their duties with pride.

Public works connectors help keep communities strong by providing an infrastructure of services in transportation, water, wastewater, and stormwater treatment, public buildings and spaces, parks and grounds, emergency management and first response, solid waste, and right-of-way management. They are what make our communities great places to live and work. Join us in celebrating the quiet work these professionals do that makes life better for all of us.

National Public Works Week is observed each year during the third full week of May and this is the 63rd year. The APWA encourages public works agencies and professionals to take the opportunity to celebrate the week by parades, displays of public works equipment, high school essay contests, open houses, programs for civic organizations and media events. The occasion is marked each year with scores of resolutions and proclamations from Mayors and Premiers and raises the public's awareness of public works issues and increases confidence in public works agencies like yours who are dedicated to improving the quality of life for present and future generations.

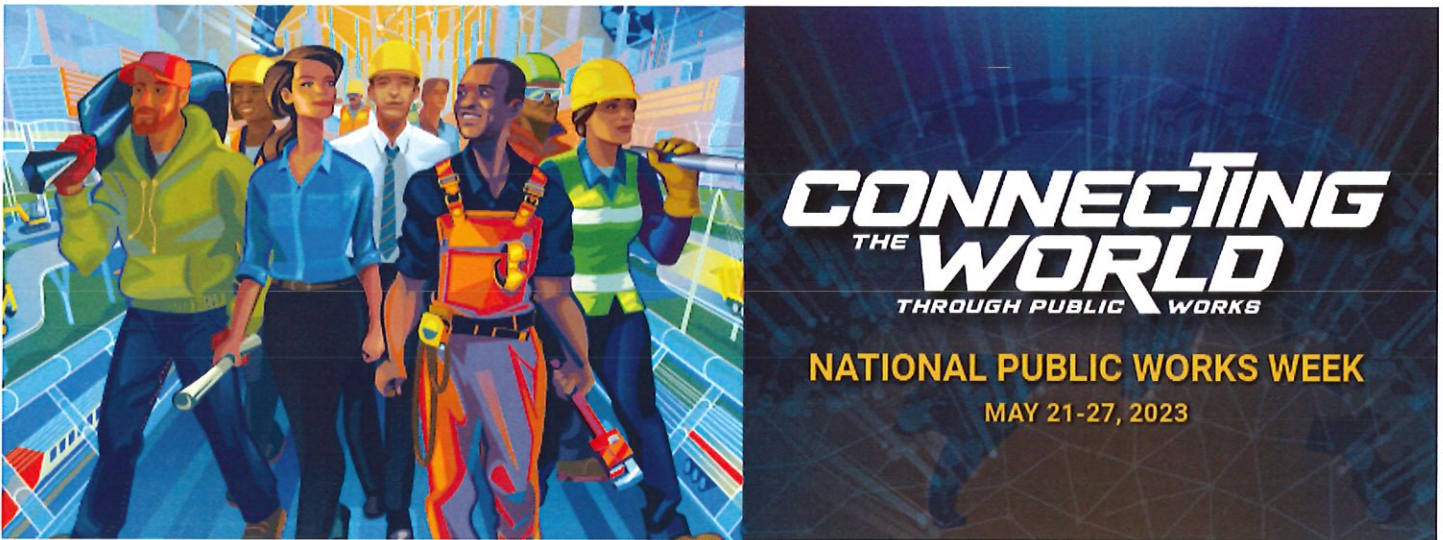
For your convenience, I have attached a sample Council proclamation that you may consider using. You may wish to go to www.publicworks.ca for a digital copy of the proclamation and information about this year's theme and resources on making your Public Works Week a success. Also please consider entering your event for our annual awards as well as the National Public Works Week award from CPWA. www.cpwa.net If you have any further questions or require any additional information, please do not hesitate to contact Jeannette Austin, Executive Director at 403.990.2792. Thank you for making a difference.

Please note that declarations should be forwarded to office@publicworks.ca or by mail to:
APWA Alberta Chapter
PO BOX 44095 Garside Postal Outlet
EDMONTON AB T5V 1N6

Yours truly,

A handwritten signature in blue ink, appearing to read 'Mike Haanen', is written over a light blue horizontal line.

Mike Haanen, APWA President



National Public Works Week

May 21–27, 2023

“Connecting the World Through Public Works”

Provincial/Territorial Proclamation (SAMPLE)

WHEREAS, public works professionals focus on infrastructure, facilities and services that are of vital importance to sustainable and resilient communities and to the public health, high quality of life and well-being of the people of **[insert Province/Territory]**; and,

WHEREAS, these infrastructure, facilities and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation’s transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and,

WHEREAS, it is in the public interest for the citizens, civic leaders and children in **[Insert Province/Territory]** to gain knowledge of and to maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and,

WHEREAS, the year 2023 marks the 63rd annual National Public Works Week sponsored by the American Public Works Association be it now,

RESOLVED, I, **[Insert Full Name]**, **[Insert Premier -or- other title]** of **[Insert Province/Territory]**, do hereby designate the week May 21–27, 2023 as National Public Works Week; I urge all citizens to join with representatives of the American Public Works Association/Canadian Public Works Association and government agencies in activities, events, and ceremonies designed to pay tribute to our public works professionals, engineers, managers, and employees and to recognize the substantial contributions they make to protecting our national health, safety, and quality of life.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of **[Insert Province/Territory]** (to be affixed),

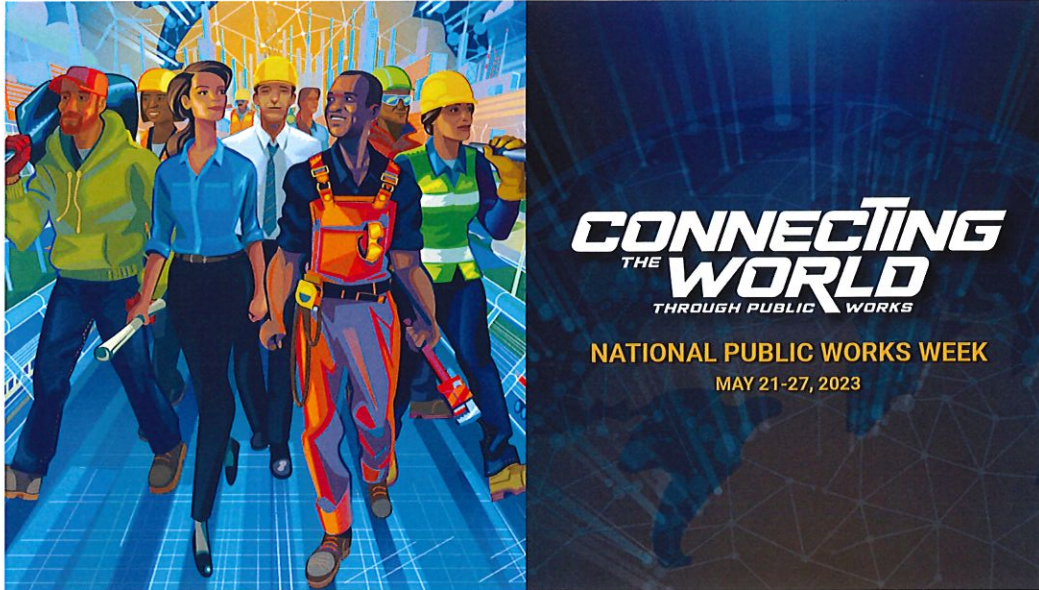
DONE at the **[City/Town/Rural Municipality]** of **[Insert City/Town/Rural Municipality]**, **[Insert Province/Territory]** this _____ day of _____ 2023.

[Insert Full Name of Premier]

[SEAL]



Celebrate Public Works Week



What You Can Do

Proclamation

Ensure that your Municipality proclaims or recognizes NPWW! Contact us for a sample proclamation office@publicworks.ca

Public works superheroes help keep communities strong by providing an infrastructure of services in transportation, water, wastewater and stormwater treatment, public buildings and spaces, parks and grounds, emergency management and first response, solid waste, and right-of-way management. They are what make our communities great places to live and work. So, join us in celebrating these superheroes!

Support your superheroes by sending them to compete in the Equipment Rodeo and participate in the “Boots to Boardroom” Annual Technical Conference & Snow Show May 29 – June 1, 2023 at the River Cree Resort in Enoch AB.

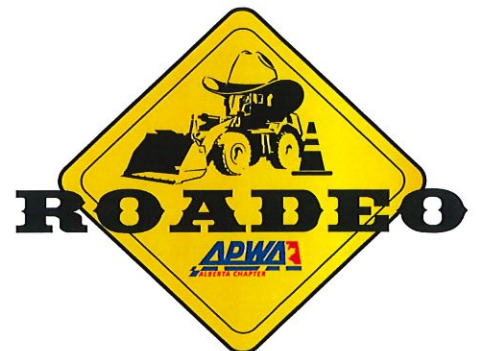
See our website for details www.publicworks.ca

Environmental Campaign

Develop a week of activities to improve the community's environment. Show the many ways public works departments contribute to your community's environmental health.

Thought starters:

- Invite garden clubs, civic groups, historic preservation societies, schools and scouting councils to join you in an environmental project or suggest a project of their own.
- Organize a tree-planting ceremony, recycling drive, public grounds clean-up or free, safe disposal of oversized items and household hazardous wastes.
- Launch a campaign to solicit organizations to adopt a highway or public park.



Public Works Exhibit

Create an exhibit to spotlight your organization's recent successes and emphasize how they benefit all citizens. Arrange to display your exhibit at libraries, community centers and shopping malls. You may be able to take advantage of a captive audience by exhibiting at a scheduled community event.

Thought starters:

- Feature public works equipment, display photos of facilities and provide information on upcoming public works projects.
- Show a film or video of public works in action.
- When practical, have a representative from various departments staff the exhibit to answer questions and provide information.

Rodeo/Equipment Shop

Display equipment your department uses in day-to-day operations. Give public works employees the opportunity to show the skill required to operate public works equipment.

Thought starters:

- Select a location with high visibility such as a parking lot, city park, or public gathering place. Allow adequate time to research and reserve a location.
- Invite elected officials to participate in an activity during the event.
- Sponsor a regional contest and challenge other municipalities to a test of skills necessary to operate a backhoe, garbage pickup, forklift and lawn tractor.
- Emphasize safety; highlight the cost-effective measures and unique features of your equipment and vehicles.
- Have representatives from various departments show equipment and answer questions.

Open House or Tour

An open house or tour offers participants a new perspective on public works and gives professionals an opportunity to discuss the daily operation at their facility. It also is a good time to gather community members opinions of public works projects and services.

Thought starters:

- Plan the open house in conjunction with a dedication ceremony, an anniversary, or a celebration of a completed project.
- Select employees to serve as ambassadors or tour guides.
- Provide a forum for citizens to learn about various departments and their functions.
- Develop a survey to gather attendees' opinions about a public works project or service of importance to your organization.

Employee Appreciation Day

Acknowledge the many accomplishments public works employees contribute throughout the year with a special recognition event.

Thought starters:

- Sponsor a banquet to recognize outstanding performance, special achievements, safety records and attendance. Award honourees with a gift registration to a seminar, an engraved plaque, a special proclamation or a cash award.
- Include family members of honourees.
- Invite elected officials.
- Hold your event in a public works facility. For example, host a barbecue in an equipment garage.

For further information see our website: www.publicworks.ca

Or contact Jeannette Austin

Executive Director

admin@publicworks.ca