

 **VILLAGE OF  
Cremona**  
**REQUEST FOR DECISION**

**MEETING:** Special Council Meeting

**Date:** May 21, 2025

**AGENDA NO.:** 1

**TITLE:** Call to Order

**ORIGINATED BY:** *Karen O'Connor, CAO*

Official Administrator Doug Lagore calls the May 21, 2025, Village of Cremona Special Council meeting to order at \_\_\_\_\_ pm

**RECOMMENDED ACTION:**

Official Administrator Lagore calls the Village of Cremona Special Council Meeting to order at \_\_\_\_\_pm.

INTLS: CAO: *KO*

 **VILLAGE OF  
Cremona**  
**REQUEST FOR DECISION**

**MEETING:** Special Council Meeting

**Date:** May 21, 2025

**AGENDA NO.:** 2

**TITLE:** ACCEPTANCE OF AGENDA

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:**

By resolution, Council must accept the agenda.

**RECOMMENDED ACTION:**

**MOTION** THAT Official Administrator Lagore accepts the Agenda as presented.

OR

**MOTION** THAT Official Administrator Lagore accepts the Agenda as amended.

INTLS: CAO: *KO*



**SPECIAL COUNCIL MEETING AGENDA**  
**May 21, 2025, at 7:00 p.m.**  
**Council Chambers – 106 1<sup>st</sup> Avenue East**

---

**ATTENDANCE:** Official Administrator, Doug Lagore

**OTHER PRESENT:** CAO, Karen O'Connor

**ABSENT:**

---

- 1. CALL TO ORDER**
- 2. ACCEPTANCE OF AGENDA**
- 3. ADOPTION OF COUNCIL MEETING MINUTES**
  - a) April 15, 2025, Regular Council Meeting Minutes
  - b) April 24, 2025, Special Council Meeting Minutes
  - c) April 29, 2025, Special Council Meeting Minutes
- 4. DELEGATION / PRESENTATION:**
- 5. BUSINESS ARISING FROM PREVIOUS MEETING:**
- 6. BYLAWS AND POLICIES:**
  - a) **RFD 25-05-049** Master Rate Bylaw No. 517-25
  - b)
- 7. NEW BUSINESS:**
  - a) **RFD 25-05-050** Auditor Recommendation
  - b) **RFD 25-05-051** Utility Rates
  - c) **RFD 25-05-052** Cap & Gown Invitation
  - d) **RFD 25-05-053** 2025 Cremona Canada Day Parade
- 8. REPORTS:**

**a) Financial Reports**

- i. Accounts Payable-April 2025
- ii. Financial Report January 1-April 30, 2025

**b) CAO Reports**

**9. MINUTES/REPORTS-BOARDS, COMMITTEES, COMMISSIONS:**

- Cremona Library Board Meeting-March 27, 2025
- PRL Board Meeting Minutes -Feb 27, 2025
- MVRWMC -Annual General Meeting Agenda, April 28. 2025

**10. CORRESPONDENCE & INFORMATION:**

- AB Emergency Management Agency -April/May/June 2025
- AB Emergency Social Services (ESS) Framework 2025
- Phase 2 Regional Multiplex Study, Olds, AB
- PRLS Board Talk- Feb 27, 2025

**11. ADJOURNMENT:**



## REQUEST FOR DECISION

**MEETING:** Special Council Meeting

**Date:** May 21, 2025

**AGENDA NO.:** 3

**TITLE:** Minutes – a) April 15, 2025, Regular Council Meeting Minutes

b) April 24, 2025, Special Council Meeting Minutes

c) April 29, 2025, Special Council Meeting Minutes

**ORIGINATED BY:** Karen O'Connor, CAO

### **BACKGROUND / PROPOSAL:**

### **DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

Please see attached.

### **COSTS / SOURCE OF FUNDING (if applicable):**

N/A

### **RECOMMENDED ACTION:**

a) MOTION THAT Official Administrator Doug Lagore accepts April 15, 2025, Regular Council Meeting minutes as presented.

OR

MOTION THAT Official Administrator Doug Lagore accepts April 15, 2025, Regular Council Meeting minutes as amended.

b) MOTION THAT Official Administrator Doug Lagore accepts April 24, 2025, Special Council Meeting minutes as presented.

OR

MOTION THAT Official Administrator Doug Lagore accepts April 24, 2025, Special Council Meeting minutes as amended.



c) MOTION THAT Official Administrator Doug Lagore accepts April 29, 2025, Special Council Meeting minutes as presented.

OR

MOTION THAT Official Administrator Doug Lagore accepts the April 29, 2025, Special Council Meeting minutes as amended.

NTLS: CAO: **KO**



---

**Minutes of the Village of Cremona Regular Council Meeting held on  
Tuesday, April 15, 2025 – Commencing at 7:00 p.m.**

**IN ATTENDANCE:** Official Administrator, Doug Lagore

**OTHERS PRESENT:** CAO, Karen O'Connor, Glen Harison IT Technician  
and 15 members of the public

**ABSENT:**

---

**1.1 CALL TO ORDER:**

Official Administrator Doug Lagore calls the meeting to order at 7:00 P.M.

**2.1 ADOPTION OF AGENDA:**

**Res: 25/095** MOTION THAT Official Administrator Doug Lagore accepts April 15, 2025  
Agenda as presented with addition:  
RFD 25-04-044 Supporting the Cremona Hall Board Live Band Cost.

**CARRIED**

**3. DELEGATIONS / PRESENT:** Ross Zimmermann and Dee Deveau from Municipal Viability Advisors

**4. ADOPTION OF MINUTES:**

**Res: 25/096** MOTION THAT the minutes of the Regular Council Meeting of February 18<sup>th</sup>, 2025,  
be adopted as presented.

**CARRIED**

**Res: 25/097** MOTION THAT the minutes of the Special Council meeting of March 26<sup>th</sup>, 2025,  
be adopted as presented.

**CARRIED**

**5. BUSINESS ARISING FROM PREVIOUS MEETING:** None

---

**6. BYLAWS & POLICIES:**

**a) RFD 25-04-035 Level of Service Policy No. 2019-01**

**Res: 25/098** MOTION THAT Official Administrator, Doug Lagore, approves the Level of Service Policy No. 2019-01 with the revised administration hours of service, Tuesday, Wednesday and Thursday, 9:00 am to 4:00 pm, commencing May 1, 2025.

**CARRIED**

**b) RFD 25-04-036 Disposition of Surplus Assets Policy No. 2003-04**

**Res: 25/099** MOTION THAT Official Administrator, Doug Lagore, adopts the Disposition of Surplus Assets Policy No. 2003-04 as presented.

**CARRIED**

**7. NEW BUSINESS**

**a) RFD 25-04-037 Urban System Agreement**

**Res: 25/100** MOTION THAT Official Administrator Doug Lagore request that the Village of Cremona to move forward with the subdivision application with Urban System General Advisory Agreement as presented.

**CARRIED**

**b) RFD 25-04-038 Approval of 2025 Budget**

**Res: 25/101** MOTION THAT Official Administrator, Douglas B. Lagore, the Village of Cremona 2025 Budget will be presented with no changes, with the residential mill rate and a slight rise of 2 % with the mill rate for non-residential.

**CARRIED**

c) **RFD 25-04-039 Sale of Surplus Equipment**

**Res: 25/102** **MOTION** THAT Official Administrator Doug Lagore approves that the Village of Cremona advertises the surplus items according to the policy No. 203-04 Disposition of Surplus Assets, as listed:

- 1) Miller Trail Blazer Welder/ Gas # 301G
- 2) Concrete Mixer # 74013 IP 44 D Electric Cement Mixer
- 3) Bobcat Attachment, Street Sweeper Model 72 (2007)
- 4) Wallenstein Wiid Chipper VIN # BXH42
- 5) Hotsey Pressure Washer VIN # HB 4025R Diesel Boiler, 220 Volt Electric Pump

**CARRIED**

d) **RFD 25-04-040 Approving Members to FCSS Advisory Board**

**Res: 25/103** **MOTION** THAT Official Administrator Doug Lagore accepts Ashley Meagher application to become a representative on the Cremona FCSS Advisory Board.

**CARRIED**

**Res: 25/104** **MOTION** THAT Official Administrator Doug Lagore accepts Alice Laine application to become a representative on the Cremona FCSS Advisory Board.

**CARRIED**

e) **RFD 25-04-041 Natural Gas Distribution System Franchise Agreement**

**Res: 25/105** **MOTION** THAT Official Administrator Doug Lagore approves the Village of Cremona to renew the Village of Cremona Atco Gas and Pipelines Ltd with the distribution franchise agreement.

**CARRIED**

f) **RFD 25-04-042 SAEWA Membership**

**Res: 25/106** **MOTION** THAT Official Administrator Doug Lagore approves the Village of Cremona to resign from the Membership with SAEWA because they do not service our village with waste removal.

**CARRIED**

a) **RFD 25-04-043 Setting a date to Host Cremona Spring Clean-up**

**Res: 25/108** MOTION THAT Official Administrator Doug Lagore appoints May 22 to 25<sup>th</sup>, 2025, to be designated dates to host Cremona's 2025 Spring Clean-up, 10:00 am to 3:00 pm, located at the Cremona public works shop, 210 1<sup>st</sup> Street.

**CARRIED**

b) **RFD 25-04-044 Support Cremona Hall Board with Canada Day Expenses**

**Res: 25/109** MOTION THAT Official Administrator Doug Lagore approves that the the village will help the Cremona Hall Board with the cost of the live entertainment at the Canada Day celebrations for a sum of \$750.00.

**CARRIED**

**8. REPORTS**

a) **Financial Reports**

**Res: 25/110** MOTION THAT Official Administrator Doug Lagore accepts the accounts payable report with FCSS and the village's financial reports as Information only.

**CARRIED**

b) **CAO Report**

**Res: 25/111** MOTION THAT Official Administrator Doug Lagore accepts the CAO's & public works February & March activity reports as information only.

**CARRIED**

**9. MINUTES/REPORTS- BOARDS, COMMITTEES, COMMISSIONS**

- MVSH Financial Statement December 31, 2024
- The Cremona Library Board Meeting Minutes, February 27, 2025
- MVSH Key Message, March 27, 2025
- Policing Requisition for the Village of Cremona
- MVC Itr. 2025/26 RCMP Priorities, March 13, 2025
- FCSS Coordinators Report, January 2025
- FCSS Minutes, January 2025

- Cremona Library Board Meeting Minutes, January 23, 2025
- MVSH Key Message, February 20, 2025
- MVSH-Together for Tomorrow , March 2025

**Res: 25/112** MOTION THAT Official Administrator Doug Lagore accepts the Minutes/reports, Committees, and Commissions as information only.

**CARRIED**

**10. CORRESPONDENCE & INFORMATION**

- Fortis AB Notification of Work, March 19, 2025
- Minister Itr Bill 20, LAEA amendments
- Minister Itr. Cremona elected official status, viability review, March 17, 2025
- Bulletin Peace Officers, April 1, 2025
- Education Property Tax Comparison 2025
- Education Property Tax Fact Sheet 2025
- Minister Itr. Tabled Budget 2025, March 14, 2025
- Evolve Surface Strategies Inc., March 4, 2025
- Minister Itr addressing Federal government, Feb 26, 2025  
RCMP Re: Police Officer Positions, Support, Crime, Safety

**Res: 25/113** MOTION THAT Official Administrator Dour Lagore accepts the attached correspondence as information only.

**CARRIED**

**11. CLOSED MEETING -NONE**

**12. RECONVENE-NONE**

**13. ADJOURNMENT**

**Res. 25/114** MOTION THAT Official Administrator Doug Lagore adjourns the Village of Cremona Regular Council Meeting on the 15<sup>th</sup> day of April at 7:41 p.m.

**CARRIED**

---

Official Administrator Doug Lagore

---

CAO, Karen O'Connor



Minutes of the Village of Cremona Special Council Meeting held on  
Wednesday, April 24, 2025 – Commencing at 4:00 p.m.

---

**IN ATTENDANCE:** Official Administrator, Doug Lagore

**OTHERS PRESENT:** CAO, Karen O’Connor, Glen Harison IT Technician  
and 3 members of the public

**ABSENT:**

---

**1.1 CALL TO ORDER:**

The Official Administrator, Doug Lagore, called the meeting to order at 4:00 P.M.

**2.1 ADOPTION OF AGENDA:**

**Res: 25/115** MOTION that Official Administrator Doug Lagore approved April 24, 2025  
Agenda as presented.

**CARRIED**

**3. DELEGATION / PRESENTATION: JDP** Wasserman Audited Financial Statement-Rescheduled

**4. BYLAWS AND POLICIES:**

a) RFD 25-04-045 Tax Rate Bylaw

**Res: 25/116** MOTION THAT Official Administrator, Doug Lagore, passing the first reading  
of the Tax Rate Bylaw No. 515-25.

**CARRIED**

**Res: 25/117** MOTION THAT Official Administrator, Doug Lagore pass the second reading  
of the Tax Rate Bylaw No. 515-25

**CARRIED**

**Res: 25/118** MOTION THAT Official Administrator, Doug Lagore present unanimously to  
proceed to the third reading of the Tax Rate Bylaw No. 515-25.

**CARRIED**

**Res: 25/119** MOTION THAT Official Administrator, Doug Lagore passing the Third and  
Final reading of the Tax Rate Bylaw No. 515-25.

**CARRIED**

**b) RFD 25-04-046 Tax Penalty Bylaw**

**Res: 25/120 MOTION** THAT Official Administrator, Doug Lagore, pass the first reading of the Tax Penalty Bylaw No. 516-25.

**CARRIED**

**Res: 25/121 MOTION** THAT Official Administrator, Doug Lagore pass the second reading of the Tax Penalty Bylaw No. 516-25

**CARRIED**

**Res: 25/122 MOTION** THAT Official Administrator, Doug Lagore present unanimously to proceed to the third reading of the Tax Penalty Bylaw No. 516-25.

**CARRIED**

**Res: 25/123 MOTION** THAT Official Administrator, Doug Lagore pass the Third and Final reading of the Tax Penalty Bylaw No. 516-25.

**CARRIED**

**5. NEW BUSINESS**

**a) RFD 25-04-047 ACP Grant Application**

**Res: 25/124 MOTION** THAT Official Administrator Doug Lagore approves the village signing the proposal document as presented for the infrastructure audit under the municipal restructuring stream of the Alberta Community Partnership program for the Village of Cremona Viability Review.

**CARRIED**

**b) RFD 25-05-048 Purchase of a Sander Spreader**

**Res: 25/125 MOTION** THAT Official Administrator Doug Lagore approves the village to purchase the new Sander/ spreader for the village, not exceeding \$10,250. value.

**CARRIED**

**6. ADJOURNMENT**

**Res. 25/126**    **MOTION** THAT Official Administrator Doug Lagore adjourns the Village of Cremona Special Council Meeting on the 24<sup>th</sup> day of April at 6: p.m.

**CARRIED**

---

Official Administrator Doug Lagore

---

CAO, Karen O'Connor



Minutes of the Village of Cremona Special Council Meeting held on  
Tuesday, April 29, 2025 – Commencing at 1:00 p.m.

---

**IN ATTENDANCE:** Official Administrator, Doug Lagore

**OTHERS PRESENT:** CAO, Karen O’Connor, Glen Harison IT Technician  
and 3 members of the public

**ABSENT:**

---

**1.1 CALL TO ORDER:**

The Official Administrator, Doug Lagore, called the meeting to order at 1:00 P.M.

**2.1 ADOPTION OF AGENDA:**

**Res: 25/127** MOTION that Official Administrator Doug Lagore approved April 25, 2025  
Agenda as presented.

**CARRIED**

**3. DELEGATION / PRESENTATION:** JDP Wasserman Audited Financial Statement

**Res: 25/128** MOTION THAT Official Administrator Doug Lagore accepts the Village of  
Cremona 2024 Financial Audit, presented to the Official Administrator by  
Israel Wasserman, CPA, CMA, from JDP Wasserman, 5010 51 Street,  
Wetaskiwin, AB., with the amendments that are noted 12.

**CARRIED**

**6. ADJOURNMENT**

**Res. 25/129** MOTION THAT Official Administrator Doug Lagore adjourns the  
Village of Cremona Special Council Meeting on the 29<sup>th</sup> day of  
April at 1 55p.m.

**CARRIED**

---

Official Administrator Doug Lagore

---

CAO, Karen O’Connor

---

Village of Cremona Special Council Meeting Minutes April 29, 2025

\_\_\_OA  
\_\_\_CAO



**MEETING:** Special Council Meeting

**Date:** May 21, 2025

**AGENDA NO.:** 4 a)

**TITLE:** Delegations / Presentation: **None**

**ORIGINATED BY:** Karen O'Connor, C.A.O.

**BACKGROUND / PROPOSAL:**

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**RECOMMENDED ACTION:**

**MOTION THAT** Official Administrator Doug Lagore

INTLS: CAO: KO

 VILLAGE OF  
**Cremona**  
**REQUEST FOR DECISION**

**MEETING:** Special Council Meeting

**Date:** May 21, 2025

**AGENDA NO.:** 5a)

**TITLE: BUSINESS ARISING FROM PREVIOUS MEETING: NONE**

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:**

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**COSTS / SOURCE OF FUNDING (if applicable):**

**RECOMMENDED ACTION:**

**MOTION THAT**

INTLS: CAO KO

 VILLAGE OF  
**Cremona**  
**REQUEST FOR DECISION 25-05-049**

**MEETING:** Special Council Meeting

**Date:** May 21, 2025

**AGENDA NO.:** 6. a)

**TITLE:** Bylaws & Policies -Reading of Bylaw No. 517-25 Master Rate Bylaw

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:**

Master Rate Bylaw #517-25 with 2025, with the revised utility rates as presented, removes the flat rate fee for the first 10 m3 consumption: \$25 water and \$17 waste. A usage-only charge is \$4 per m3 of water and \$2.25 for wastewater.

Garbage Fee will be the same, at \$25 per month.

Purchasing a garbage bin rate will be cost recovery at \$250.00/bin.

Residents who wish to have extra blue or black bin will be charged \$10 per bin per month. An additional green bin can be rented from April 1 to October 30 for \$ per bin per month.

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**RECOMMENDED ACTION:**

**MOTION** THAT Councillor \_\_\_\_\_ pass the first reading of the Master Rate Bylaw No. 517-25.

**MOTION** THAT Councillor \_\_\_\_\_ pass the second reading of the Master Rate Bylaw No. 517-25.

**MOTION** THAT Councillor \_\_\_\_\_ present unanimously to proceed to the third reading of the Master Rate Bylaw No. 517-25.

**MOTION** THAT Councillor \_\_\_\_\_ pass the Third and Final reading of the Master Rate Bylaw No. 517-25.

INTLS: CAO KO

**VILLAGE OF CREMONA  
BYLAW # 517-25  
Establish Fees for the Provisions of Various Services**

**BEING A BYLAW OF THE VILLAGE OF CREMONA IN THE PROVINCE OF ALBERTA, FOR THE PURPOSE OF ESTABLISHING FEES FOR THE PROVISION OF VARIOUS SERVICES AS WELL AS INFORMATIONAL SERVICES THAT DO NOT FALL WITHIN THE FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT.**

---

**WHEREAS**, pursuant to Section 7 (f) of the Municipal Government Act, Chapter M-26-1, Revised Statutes of Alberta 2000 and amendments thereto authorize the Council may pass a Bylaw establishing fees for the provisions of services.

**AND WHEREAS**, the Council of the Village of Cremona deems it desirable to charge fees for the provision of various services, including informational services that are not pertaining to the Freedom of Information and Protection of Privacy Act.

**NOW THEREFORE**, be it resolved that under the authority of the Municipal Government Act, the Council of the Village of Cremona in the Province of Alberta, duly assembled, hereby enacts as follows:

**1. TITLE**

**1.1** This Bylaw may be referred to as the "**2025 Master Rates & Fees Bylaw**".

**2. SEVERABILITY**

2.1 If any provisions of this Bylaw are declared invalid because of any word, phrase, clause sentence or paragraph or section of this Bylaw or any documents which form part of this Bylaw or an application thereto to any person or circumstance is declared invalid, the remaining provisions shall not be affected thereby, but shall remain in force.

**3. FEES**

3.1 The fees are set out in Schedule A and are attached to and form part of this Bylaw.

**4. REPEAL**

**4.1** Bylaw 512-24 is hereby repealed.

This By-law shall have full force and effect on the final passing thereof.

**READ A FIRST TIME THIS 21<sup>st</sup> DAY OF MAY A.D., 2025.**

**READ A SECOND TIME THIS 21<sup>st</sup> DAY OF MAY A.D., 2025.**

**GIVEN UNANIMOUS CONSENT TO GO TO THIRD READING ON THIS 21<sup>st</sup> DAY OF MAY A.D., 2025**

**READ A THIRD AND FINAL TIME THIS 21<sup>st</sup> DAY OF MAY A.D., 2025.**

---

DOUG LAGORE, OFFICIAL ADMINISTRATOR

---

KAREN O'CONNOR, CAO

## BYLAW 517-25

### SCHEDULE A – MASTER RATES AND FEES BYLAW COPORTATE SERVICES

All charges are GST exempt unless otherwise specified

#### **Administration Fees**

NSF Cheque(s)	\$40.00 per cheque	
Photocopying	\$1.00 per page/ \$0.50 per page non-profit organization	
Administration Fee	\$35.00 per hour	
Fax Services	\$2.00 per page to send \$1.00 per page to receive	
FOIP Application <sup>9</sup> (per FOIP) Act)	\$25.00	
Village Maps	\$5.00	
Financial Statements	\$15.00 (available on website)	
Land Use Bylaw	\$15.00(available on website)	
Accounts Receivable Penalties	1.50%	
<b>Animal / Dog License Fees</b>		
Dog License Altered	\$25.00	
Dog License Unaltered	\$35.00-Over 6 months	
Altered and Unaltered License Amnesty for January only	\$0.00	
Replacement License	\$5.00	
Dog Declared as "Vicious"	\$100.00	
Guide Dog	\$0.00	
<b>Business License Fees -Bylaw 387-05</b>		
Business — Retail	\$50.00/yr.	\$25.00 after July 1
Home Occupation	\$50.00/yr.	\$25.00 after July 1
Hawker or Peddler	\$25.00/yr.	\$12.50 after July 1
Contractor	\$50.00/yr.	\$25.00 after July 1
Agent	\$25.00/yr.	\$35.50 after July 1
<b>Cemetery Fees-Bylaw 509-23</b>		
Resident (includes MVC Residents) -- Standard	\$350 + GST & \$350 Perpetual Care + GST	
Non-Resident Standard	\$1000 + GST & \$1,000 Perpetual Care + GST	
Resident (includes MVC Residents) — Cremains	\$350 + GST	
Non-Resident Cremains	\$1000 + GST	
Memorial Wall	\$100 + \$200 Perpetual Care + GST	
<b>Cemetery Opening/Closing:</b>		
Standard — Summer (May-October)	\$750 + GST	
Standard — Winter (November-April)	\$850 + GST	
Cremains (Urn)— Summer (May-October)	\$75 + GST	
Cremains (Urn)— Winter (November-April)	\$50 + GST	
Over Time Fees:	\$50+ GST	
Weekdays outside of 8:00 a.m. — 3:00 p.m. & Weekends and Statutory Holidays	\$50 per hour per person + GST	
<b>MEMORIAL WALL FEES:</b>		
Memorial Wall:	\$100.00	
+ \$200.00 Perpetual Care Fee		

## BYLAW 517-25

<b>Public Works Service Fees</b>	
<b>Property Pin Search</b>	\$20.00/hr. + GST
No guarantee to find pin and no more than 2 hours per location to be spent trying to locate.	
<b>Custom Labor</b>	\$50.00+ GST per hour Equipment \$125.00/ hour
<b>Tax Fees</b>	
Tax Certificate	\$40.00
Tax Caveat Charge for Tax Arrears	\$35.00
Statement of Assessment	\$5.00
Bylaw # 502-20	8% on current taxes after June 30; and
Tax Penalties	12% on outstanding balance as of December 31
Tax Recovery Registration	\$25
Administrative fee for auction	\$10% of total sale price
Appeal of Property Assessment (refundable)	\$50/property Residential \$150/property Non-Residential
<b>Utility Fees</b>	
Bulk Water (per m3)	\$6.00 (\$0.025 per gallon)
Service Charge per refill	\$20.00
Residential Garbage (black, blue & green carts)	\$25.00 per month
Garbage Bin Purchase	<b>\$250.00 + GST</b>
Extra Blue or Black Garbage Bin	<b>\$10.00/ mth annually</b>
Extra Green Compost Bin	<b>\$10.00 / mth for 7 mths annually</b>
<b>Water Metered per m3</b>	<b>\$4.00/m3</b>
Infrastructure Water Fee	\$12.00/month
Water Security Deposit (GST Exempt)	\$150
Damage to the water meter	\$750.00
Water disconnect/connect by request	\$50
<u>Water disconnected/reconnecting due to non-payment</u>	\$100
<b>Wastewater water consumption after 10 m3</b>	<b>\$2.25/m3</b>
Infrastructure Wastewater Fee	\$8.00/ month

## BYLAW 517-25

### PLANNING AND DEVELOPMENT RATES

#### Development Miscellaneous Fees

Compliance Letters	\$100.00
Development Extension	\$200.00
Development Appeal	\$300.00
Discharge — Registering Caveats	\$100.00
Encroachment Agreement	\$150.00
Land Title — Encumbrance Fee	\$20.00
Subdivision Appeal Fee	\$250.00
Variance — Relaxation	\$250.00
Zoning Letter (Land Use Designation Letters)	\$25.00

#### Development & Building Permit

Residential Development Permits Permitted Use	\$100.00
Residential Development Permits Discretionary	\$200.00
Commercial/Industrial Development Permits Permitted	\$150.00
Commercial/Industrial Development Permits Discretionary	\$250.00
Building Permits - Manufactured Homes	\$156.00
Building Permits all other projects	\$5.00 per \$1000 of project costs with a minimum of \$156.00
Building Permits Decks above 2 ft.	\$156.00

\*\* If setbacks are not met in accordance with the Land Use Bylaw, they are discretionary permit  
 must go to the Municipal Planning Commission for approval.

	Infraction	1st Offence	2nd Offence
<b>Section 3</b>	<b>RESPONSIBILITIES OF DOG OWNERS</b>		
3.1. (a)	Owner to fail to obtain annual license	\$100	\$200
3.1. (b) i	Owner fail to ensure dog not running at large - licensed	\$50	\$100
3.1 (b) ii	Owner fail to ensure dog not running at large - unlicensed	\$100	\$200
3.1 (c)i	Owner fail to ensure dog under control of competent person -	\$50	\$100
3.1 (c) ii	Owner fail to ensure dog under control of competent person - unlicensed	\$100	\$200
3.1 (d)	Owner fail to immediately remove feces from the roperty	\$100	\$200
3.2 (a)	Owner abandoning a dog	\$250	\$500
3.3 (a)	Person leave dog in unattended Motor Vehicle - inadequate	\$250	\$500
3.3. (b)	Person leave dog in unattended Motor Vehicle with access to people or animals	\$100	\$200
<b>Section 4</b>	<b>NUISANCE - owner of dog that:</b>		
4.1 (a)	Bite/attack a person or animal	\$300	\$500
4.1 (b)	Chase/threatened a person	\$200	\$400
4.1 (c)	Chase animal/bicycle/vehicle	\$200	\$400
4.1 (d)	Cause injury to person/animal	\$300	\$500
4.1 (e)	Cause damage public/private property	\$100	\$200
4.1 (f)	Cause garbage to be scattered	\$100	\$200
4.1 (g)	In season is kept where attraction to other dogs	\$100	\$150
4.1 (h)	Enter garden/floral area	\$100	\$200
4.1 (i)	Be in area playground equipment and play area in playground	\$100	\$200
4.2	Habitually or excessively bark/howl/otherwise disturbs person	\$150	\$300

## BYLAW 517-25

4.3	Owner/occupant of premise allow excessive accumulation of	\$100	\$200
<b>Section 5</b>	<b>INTERFERENCE</b>		
5.1 (a)	Person untie/loosen/free dog allowing to run at large	\$100	\$200
5.2 (b)	Person abuse/tease/torment/annoy dog	\$150	\$300
<b>Section 6</b>	<b>VICIOUS DOG - Owner of Vicious dog:</b>		
6.1 (a)	Fail to have dog tattooed or micro chipped within 5 days	\$250	\$500
6.1 (b)	Fail to license dog as "Vicious Dog" within 5 days	\$500	\$1000
6.2 (a)	Fail to inform new owner dog is "Vicious Dog"	\$500	\$1000
6.2 (b)	Fail to notify Village within 3 days of death or change of	\$250	\$500
6.2 (c)	New owner knowing dog is "Vicious Dog" fail to license within 3	\$500	\$1000
6.2 (d)	Fail to obtain annual license	\$500	\$1000
6.2 (e)	Fail to ensure dog wear license tag when off property	\$250	\$500
6.3 (a)	Fail to confine dog indoors	\$500	\$1000
6.3 (b)	When not indoors, fail to confine in locked pen or structure	\$500	\$1000
6.4 (a)	When off property, fail to muzzle dog	\$500	\$1000
6.4 (b)	When off property, fail to secure adequate leash longer than 1	\$500	\$1000
6.4 (c)	Fail to ensure dog under control of competent person	\$500	\$1000
6.4 (d)	Fail to notify Village immediately if dog is running at large	\$500	\$1000
6.5 (a)	Bite/attach a person or animal	\$1000	\$2000
6.5 (b)	Chase person/animal	\$750	\$1500
6.5 (c)	Injure or cause injury to person/animal	\$1000	\$2000
6.5 (d)	Damage/destroy property	\$250	\$500
<b>Section 7</b>	<b>LICENSING</b>		
7.1	Owner fail to obtain annual license	\$100	\$200
7.2	Person knows dog is "Vicious Dog" and license otherwise	\$500	\$1000
7.3	Person provide false/misleading information for licensing	\$50	\$100
7.4	Owner of license dog fail to have tag attached when off property	\$100	\$200
7.5	Keep more than 2 dogs on premise		
<b>Section 9</b>	<b>OBSTRUCTION</b>		
9.1	Willfully interfere with or obstruct an Animal Control Officer who is attempting to capture or impound a dog	\$500	\$750
9.2	Provide false ownership information to Animal Control Officer	\$500	\$750

### RESIDENTIAL COMMUNITY STANDARDS FINES Bylaw 476-17

Offence	1st Offence	2" Offence	3rd & Subsequent
Untidy Properties	\$100	\$250	\$400
Nuisances Escaping Property	\$100	\$250	\$400
Maintenance of building structures & fences	\$100	\$250	\$500
Graffiti Prevention & Abatement	\$100	\$250	\$500
Weeds Grass, Trees & Sidewalks	\$100	\$250	\$300

Pursuant to Section 566(1) of the Municipal Government Act, a Person who is guilty of such an offence is liable.

- a. To fine of not more than \$10,000; or
- b. To imprisonment for not more than one year, or both fine and imprisonment

Bylaw 509-23

### TRAFFIC BYLAW 452-14

Section #	Description	Penalty
3	Park recreational vehicles on a roadway, alley, or public parking lot between November 1 and April 1 for longer than 10 consecutive days	\$150

## BYLAW 517-25

4	For any type of motor vehicle that has removal camping accommodation installed, the operator or owner shall not remove and leave the camping accommodation on or extending over any sidewalk boulevard, alley, or portion of the roadway.	\$150
5	Parking a commercial vehicle in excess of 13 meters in length on any highway within the Village except in approved areas.	\$200
6	Vehicle weight restriction, road ban based on the vehicle GVW of 75 or 9) percent.	\$200
7	Not obeying traffic control devices	\$150
8	Parking on yellow or blue curb	\$150
9	Exceeding the speed limit in residential areas of 30 km/h	\$150
10 a	Parking or leaving a vehicle in a space reserved for disabled persons without proper permit.	\$150
10 b	Parking or leaving a vehicle on private land in a space reserved for disabled persons parking.	\$150
10 d) a.	A driver shall not stop or park a vehicle on a sidewalk or boulevard	\$150
b.	On a crosswalk or any part of a crosswalk	\$150
c.	Within an intersection other than immediately nearest to a curb in a "T" intersection	\$150
d.	Within a intersection nearer than 4 meters to the projection of the corner property line immediately ahead or immediately to the rear.	\$150
e.	Within 5 meters on the approach to a stop sign or yield sign.	\$150
f.	Within 5 meters of any fire hydrant or when a hydrant is not located at the curb, within 5 meters of the point on the curb nearest the hydrant.	\$150
g.	Within 1.5 meters of any access to a garage, private road or drive way or a vehicle crossway over a sidewalk to a parking area.	\$150
h.	Within 5 metres of the near side of a marked crosswalk.	\$150
i.	Alongside or opposite any street excavation or obstruction when the stopping or parking would obstruct traffic.	\$150
j.	At any other place where a traffic control device prohibits stopping or parking during the times stopping or parking is prohibited.	\$150
k.	On the roadway side of a vehicle parked or stopped at the curb or edge of the	\$150
I.	At or near the side of any fire, explosion, accident or other incident if stopping or parking would obstruct traffic or hinder police, fire, ambulance, rescue officers or volunteers.	\$150
m.	In any alley when the stopping or parking would obstruct traffic except when standing temporarily for the purpose of and while actually engaged in loading or	\$150
n.	Where No Parking signs are located no person shall be parking any vehicle in contravention of conditions stated on the sign.	\$150
11. a.	Parking parallel in an angle parking zone on Railway Avenue	\$150

 **VILLAGE OF  
Cremona**  
**REQUEST FOR REVIEW RFD 25-05-050**

**MEETING:** Special Council Meeting

**Date:** May 21, 2025

**AGENDA NO.:** 7 a)

**TITLE:** New Business:

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:** The 2024 financial audit has been completed, and the village council has been given recommendations.

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**COSTS / SOURCE OF FUNDING (if applicable):** None

**RECOMMENDED ACTION:**

**MOTION** THAT Official Administrator Doug Lagore approves the recommendation by the auditor, the transfer of \$351,002 is to be transferred from the Capital Reserve to the Unrestricted Reserve is hereby approved.

INTLS: CAO KO



## REQUEST FOR DECISION 25-05-051

**MEETING:** Special Council Meeting

**Date:** May 21, 2025

**AGENDA NO.:** 7 b)

**TITLE: BUSINESS:** Remove Base Water & Wastewater Rate

**ORIGINATED BY:** *Karen O'Connor, CAO*

### **BACKGROUND / PROPOSAL:**

In 2024 the village council presented new utility rates being for water a base rate of \$25.00 for the first 10 cm<sup>3</sup> of water consumption then \$3.50 per cubic meter, wastewater base rate being \$17.00 for the first 10 cubic meters of water used then \$1.75 per cubic meter, solid waste being \$25.00 per month, bulk water sales will be \$6.00 per cubic meter, all new rates commence July 1, 2024

The Village of Cremona is willing to remove the water \$25 and wastewater \$17 base rates for the first 10 cubic meters of water used. The new rates will commence on your June 2025 water consumption.

### **DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

The village residents expressed concern after the 2024 base rate was applied, which the council said they would revisit later.

### **RECOMMENDED ACTION:**

**MOTION** THAT Official Administrator Doug Lagore approves the Village of Cremona's 2025 new utility rates as \$4.00 per cubic meter of water used and \$2.25 per cubic meter for wastewater charges. The new rates will commence on your June 2025 water consumption billing.

INTLS: CAO: *KO*

 VILLAGE OF  
**Cremona**  
**REQUEST FOR DECISION 25-05-052**

**MEETING:** Special Council Meeting

**Date:** May 21, 2025

**AGENDA NO.:** 7 c)

**TITLE:** New Business -Cremona Chinook School Cap & Gown

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:** Cremona Council has been invited to the 2025 Graduates Cap and Gown Ceremony, which is being held on Saturday, 7, 2025 @ 10 am

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**COSTS / SOURCE OF FUNDING (if applicable):**

**RECOMMENDED ACTION:**

**MOTION** THAT Official Administrator Doug Lagore requests a letter be sent to the graduation committee appreciating the invitation, but unfortunately, we cannot attend. I hope the event goes wonderfully, and we wish the graduates the best in the future.

INTLS: CAO KO



PLEASE JOIN US FOR OUR

# GRADUATION

## *Ceremony*

JUNE

SATURDAY **07** 10:00 AM

2025 CREMONA  
GRADS

We would be honoured if you would say a few words  
at our celebration

Located in the Cremona School Gym.

Refreshments to follow.

please RSVP to [kyoung@cesd73.ca](mailto:kyoung@cesd73.ca) by May 30th

 VILLAGE OF  
**Cremona**  
**REQUEST FOR REVIEW RFD 25-05-053**

**MEETING:** Special Council Meeting

**Date:** May 21, 2025

**AGENDA NO.:** 7 d)

**TITLE:** New Business: Cremona Council Organizing Parade

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:**

Due to the inactive council, should the village staff take initiative to organize the parade, possibly rewriting or reworking an existing plan?

Advertise for committee members

In 2024, two councillors and their wives helped organize and work the parade.

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

Are you **passionate**, motivated, and eager to **contribute** your time to your village? We're currently seeking enthusiastic individuals **for** the Cremona Parade Committee. This is a great opportunity to get involved and make a meaningful impact **on** your community.

Looking for team players, with a co

**COSTS / SOURCE OF FUNDING (if applicable):** None

**RECOMMENDED ACTION:**

***MOTION THAT Official Administrator Doug Lagore approves the Cremona staff to form a committee to help organize the 2025 Canada Day parade.***

***MOTION THAT Official Administrator Doug Lagore approves the CAO to request Hwy 580 road closure for the Canada Day Parade, July 1, 2025, 10 am to 11:30 am.***

INTLS: CAO KO

**MEETING:** Special Council Meeting

**Date:** May 21, 2025

**AGENDA NO.:** 8 a)

**TITLE:** Reports – Financial Reports

**ORIGINATED BY:** *Karen O'Connor CAO*

**BACKGROUND / PROPOSAL:**

Accounts payable for April 1 to 30<sup>th</sup> , 2025, total sum being \$ 146,604.36

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**RECOMMENDED ACTION:**

**MOTION** THAT Official Administrator Doug Lagore accepts the Accounts Payable Reports as information only.

INTLS: CAO: KO



# VILLAGE OF CREMONA

## Cheque Listing For Council

2025-May-13  
2:56:55PM

Cheque		Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date					
20250135	2025-04-14	SUNCOR ENERGY PRODUCTS PARTNERSHIP	195	FUEL FOR F-350	92.00	381.86
			196	FUEL FOR F-350	69.00	
			197	FUEL FOR F-350	91.00	
			198	FUEL FOR RANGER	75.90	
			199	FUEL FOR JERRY CANS	59.00	
			200	DISCOUNT	(5.04)	
20250136	2025-04-14	RECEIVER GENERAL	106	EM# 450 - PP# 1 & 2 - 2025	6,747.96	20,335.29
			107	EM# 405 - PP# 3 & 4 - 2025	6,733.30	
			108	EM# 450 - PP# 5 & 6 - 2025	6,854.03	
20250137	2025-04-14	TELUS COMMUNICATIONS	2552080723	FIRE INTERNET - MAR 2025	205.74	386.03
			2552080724	FCSS INTERNET - MAR 2025	180.29	
20250138	2025-04-15	NELSON, DAWN	202504151	CREDIT BALANCE PAID	106.66	106.66
20250139	2025-04-15	ALBERTA MUNICIPALITIES	04036	2025 MEMBERSHIP	288.75	6,187.97
			1505874	SECURITY MIRCOSOFT 365	221.87	
			189198192	TECH SUPPORT	210.00	
			190592004	ANNUAL IT SERVICE AGREEMENT	682.50	
			515107188	WATER FREIGHT	56.58	
			69226	LOCKS FOR FCSS	46.18	
			69250	LOCKS & DOOR REPAIRS FCSS	121.73	
			V207_189198193	1ST QTR PMT 2025	2,283.75	
			V207_189198194	MYREMOTE ACCESS LICENSE 2025	718.20	
			V314_197.24	STAMPS	390.60	
			V314_198.24	FCSS NEWSLETTER	206.34	
			V314_199.24	FCSS RETURN TONER	38.06	
			V333_147	OFFICE SUPPLIES	396.90	
			V333_148	PW OFFICE SUPPLIES	94.21	
			V344_30	WATER EXAMS	137.71	
			V379_19	COFFEE FOR MTG	18.84	
			V419_7	SNACKS FOR INTERAGENCY MTG	55.45	
			V434_209	FCSS RET TONER	(125.77)	
			V434_210	PW OFFICE SUPPLIES	152.73	
			V492_4	FCSS COMPASS CAREGIVING	55.00	
			V791_36	SUBSCRIPTION - JAN 2025	27.29	
			V877_26	SUBSCRIPTION - JAN 2025	111.05	
20250140	2025-04-15	ALBERTA MUNICIPALITIES	1548743	SECURITY & MIRCOSOFT 365	221.87	997.48
			25264	SNOW ANGEL SIGNS	428.40	
			570142134	WATER FREIGHT	49.22	
			69422	WATER TREATMENT PLANT	35.68	
			V320_90	WATER TRAINING MEAL	48.00	
			V434_211	OFFICE SUPPLIES	63.83	
			V482_7	FCSS SUPPLIES	12.92	
			V791_37	SUBSCRIPTION - FEB 2025	27.29	
			V877_27	SUBSCRIPTION - FEB 2025	110.27	
20250141	2025-04-15	ACCU-FLO METER SERVICE LTD	118136	NEPTUNE 360 - 2025	2,724.75	2,724.75
20250142	2025-04-15	BLACK, TERRY, BUMPER TO BUMPER	55446	BATTERY FOR TRAILER	271.88	281.38
			56792	BUTANE CYLINDER	9.50	
20250143	2025-04-15	COMMERCIAL TRUCK EQUIPMENT	CA_0004766046	HOPPER SPREADER	10,762.50	10,762.50
20250144	2025-04-15	COWBOY TRAIL TOURISM ASSOCIATION	202518	2025 MEMBERSHIP	350.00	350.00
20250145	2025-04-15	FERNER, LAURA	1	REFUND FOR SKATING TRIP	20.00	20.00
20250146	2025-04-15	GLOBAL TECH SOLUTIONS	000046	TECH SUPPORT	158.81	158.81
20250147	2025-04-15	GREGG DISTRIBUTORS LP	069-564340	GATE VALVE	56.96	56.96
20250148	2025-04-15	GUNDERSON, JENNIFER	16	CLEANING SERVICES - FEB 2025	210.00	210.00
20250149	2025-04-15	MARK CROUCH BACKHOE SERVICE LTD.	67501	SNOW REMOVAL	1,932.00	1,932.00
20250150	2025-04-15	MESSER CANADA INC, 15687	2108809639	ACETYLENE/OXYGEN	51.75	51.75
20250151	2025-04-15	MLT AIKINS	6552738	CIVIL CLAIM	701.95	2,867.73

## Cheque Listing For Council

2025-May-13  
2:56:55PM

Cheque		Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date					
20250151	2025-04-15	MLT AIKINS	6552747 6553445	EMPLOYMENT ADVISING CIVIL CLAIM	690.00 1,475.78	2,867.73
20250152	2025-04-15	MOUNTAIN VIEW REGIONAL WASTE	0000054139 0000054188 0000054226	LANDFILL CHARGES - FEB 2025 LANDFILL CHARGES - MAR 2025 ASSESSMENT CHARGE	673.00 749.00 1,155.87	2,577.87
20250153	2025-04-15	MOUNTAIN VIEW SENIORS' HOUSING	Q2 2025	2ND QTR REQ 2025	5,082.75	5,082.75
20250154	2025-04-15	OUR CAN CO., DIVISION OF BUCKWHEAT'S CONTRAC	20202 20205 20267	PORTALBE TOILET RENTAL PORTABLE TOILET CLEANING PORTABLE TOILET CLEANING	126.00 252.00 252.00	630.00
20250155	2025-04-15	PARKLAND REGIONAL LIBRARY	250074	2ND QTR REQ 2025	1,125.33	1,125.33
20250156	2025-04-15	SAFEGUARD BUSINESS SYSTEMS LTD	9007306420	INVOICE PAPER - TAXES	325.13	325.13
20250157	2025-04-15	THE VILLAGE OF CREMONA LIBRARY BOARD	23	UNPAID FUNDING OWED	8,033.50	8,033.50
20250158	2025-04-23	ALBERTA MUNICIPALITIES	V541_12	VOC NAT GAS & ELECTRICITY - MAF	7,718.13	7,718.13
20250159	2025-04-23	EPCOR	16551346	ELECTRICITY - WATER - MAR 2025	12.05	12.05
20250160	2025-04-23	RECEIVER GENERAL	109	REMITTANCE - PP# B7 & 8 - M3 - 202	6,850.80	6,850.80
20250161	2025-04-24	MILLER, KEVIN	202504241	CREDIT BALANCE PAID	149.87	149.87
20250162	2025-04-24	ACCU-FLO METER SERVICE LTD	118417	WATER METERS & HARDWARE	22,402.80	22,402.80
20250163	2025-04-24	BLACK, TERRY, BUMPER TO BUMPER	56875	BATTERY - IRRIGATION ENGINE	177.18	177.18
20250164	2025-04-24	CANON CANADA INC	1400222729	FCSS & ADMIN PAPER	467.46	467.46
20250165	2025-04-24	CAPITAL PRESSURE ALBERTA LTD.	7017310	SEWER FLUSHING	1,522.50	1,522.50
20250166	2025-04-24	CBSC CAPITAL INC	10121609	FCSS COPIER LEASE	491.18	491.18
20250167	2025-04-24	COCHRANE EMERGENCY TRAINING SERVICES	0024531	FCSS MENTAL HEALTH TRAINING	1,596.00	1,596.00
20250168	2025-04-24	CREMONA/WATER VALLEY & DISTRICT	2025-M-016	2025 MEMBERSHIP & FLOWERPOT	110.00	110.00
20250169	2025-04-24	DUKES PLUMBING	21775	WATER METER INSTALLATION	194.66	194.66
20250170	2025-04-24	GLOBAL TECH SOLUTIONS	000043-R-001 000048	MONTHLY SERVICE AGREEMENT COUNCIL MEETING - APR 15 2025	750.75 148.31	899.06
20250171	2025-04-24	GREGG DISTRIBUTORS LP	069-598198	TRAFFIC CONES	314.90	314.90
20250172	2025-04-24	GUNDERSON, JENNIFER	17	CLEANING SERVICES - MAR 2025	210.00	210.00
20250173	2025-04-24	HI-WAY 9 EXPRESS LTD	12988601 12989897	WATER FREIGHT WATER FREIGHT	82.28 170.37	252.65
20250174	2025-04-24	OUR CAN CO., DIVISION OF BUCKWHEAT'S CONTRAC	20099	PORTABLE TOILET RENTAL	126.00	126.00
20250175	2025-04-24	TOWN OF SUNDRE	40682	WATER OPERATOR SERVICES - MAF	826.88	826.88
20250176	2025-04-24	ULINE	15947214	BLACK BINS & DOG WASTE BAGS	4,412.74	4,412.74
20250177	2025-04-24	ZONE 3 BUSINESS SOLUTIONS INC.	176948	COPIER USAGE	198.71	198.71
21	2025-04-02	ENVIRONMENTAL 360 SOLUTIONS (ALBERTA) LTD	0000363748	WASTE PICK UP - FEB 2025	2,412.83	2,412.83
22	2025-04-02	LOCAL AUTHORITIES PENSION PLAN	9845703-T0F9	EM# 450 - PP# 5 - 2025	1,439.37	1,439.37
23	2025-04-02	MOUNTAIN VIEW PUBLISHING INC.	MVP17093	FCSS BUSINESS CARDS	89.25	89.25
24	2025-04-02	WILD ROSE ASSESSMENT SERVICE	9708	PROGRESS PMT - MAR 2025	682.50	682.50
25	2025-04-04	RYAN, SANDRA A				
26	2025-04-04	O'CONNOR, KAREN M				
27	2025-04-04	WIENS, BARRY				
28	2025-04-04	VORNHOLT, MEGHAN E				
29	2025-04-07	ANDERSON, DERALD T				

**Cheque Listing For Council**

 2025-May-13  
2:56:55PM

Cheque		Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date					
30	2025-04-07	MARTIN, ERIC S				
31	2025-04-15	REID, ROBERT F				
32	2025-04-15	GOEBEL, SHANE H				
33	2025-04-15	SCHMIDT, AUTUMN				
34	2025-04-15	ANDERSON, DERALD T				
35	2025-04-15	MARTIN, ERIC S				
36	2025-04-15	ENVIRONMENTAL 360 SOLUTIONS (ALBERTA) LTD	0000366380	WASTE COLLECTION - MAR 2025	3,072.54	3,072.54
37	2025-04-15	LOCAL AUTHORITIES PENSION PLAN	9896526-L2Y0 9952569-L4G2 9967459-B3B4	REMITTANCE - PP# 6 - 2025 REMITTANCE - PP# 7 - 2025 REMITTANCE - PP# 4 - 2025	1,439.37 1,439.37 1,439.37	4,318.11
38	2025-04-15	WILD ROSE ASSESSMENT SERVICE	9740	PROGRESS PMT - APR 2025	682.50	682.50
39	2025-04-18	MARTIN, ERIC S				
40	2025-04-17	RYAN, SANDRA A				
41	2025-04-17	O'CONNOR, KAREN M				
42	2025-04-17	WIENS, BARRY				
43	2025-04-17	VORNHOLT, MEGHAN E				
44	2025-04-29	MOUNTAIN VIEW PUBLISHING INC.	MVP17446	WINDOW ENVELOPES	425.25	425.25
45	2025-04-29	LOCAL AUTHORITIES PENSION PLAN	10013016-L2Y9	EM# 450 - PP# 8 - 2025	1,439.37	1,439.37

**Total 146,604.36**

\*\*\* End of Report \*\*\*

**MEETING: Special Council Meeting**

**Date: May 21, 2025**

**AGENDA NO.: 8 b)**

**TITLE: Reports – CAO & PW's Monthly Reports**

**ORIGINATED BY: Karen O'Connor, CAO**

**BACKGROUND / PROPOSAL:**

Once a month, the CAO will provide an update on the Village's important happenings. Highlighted notes from each department are listed below in point form.

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

**Administration:**

- Worked on the village website
- My monthly meeting with FCSS Coordinator
- Approved FCSS 2024 Financial with the province
- Council Agenda packages and minutes-3 meetings in April
- Completed ACP Grant application
- Filled in RFP and submitted to Ross @ M.A.
- Correspond with legal
- Written up an Agreement for Cremona and Cremona Hall Board.
- Emailed & / or letters to on councils decision, FCSS approval of board members  
SAEWA, Cremona non-membership, Franchise Agreement approval, advertised Spring Clean-up dates, letter to Cremona hall informing of the support approval.
  
- Worked with the auditor and submitted documents

**Events and Meetings Attended:**

- Webinar, AB Munis
- Meeting with Ross & Dee from M. A. re: Viability Review
- Webinar with Muniware, Tax Assessment Review
- 

**Planning & Development:**

**RECOMMENDED ACTION:**

**MOTION** That Official Administrator Doug Lagore accepts the CAO April activity report as information only.

*INTLS: CAO: KO*



## REQUEST FOR DECISION

**MEETING:** Special Council Meeting

**Date:** May 21, 2025

**AGENDA NO.:** 9

**TITLE:** Minutes – Boards, Committees, Commissions

**ORIGINATED BY:** Karen O'Connor, CAO

### **BACKGROUND / PROPOSAL:**

Minutes from various boards, committees and commissions is being presented to Council for their review and information.

Attached with this RFR are items for which Council may like to make a formal resolution. otherwise, this is accepted for information only.

### **DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

Please see the attached minutes for review and information.

### **COSTS / SOURCE OF FUNDING (if applicable):**

N/A

### **RECOMMENDED ACTION:**

That the Council accepts the minutes of:

- Cremona Library Board Meeting-March 27, 2025
- PRL Board Meeting Minutes -Feb 27, 2025
- MVRWMC -Annual General Meeting Agenda, April 28. 2025

**MOTION** THAT Official Administrator Doug Lagore accepts the Minutes/ Reports, Committees, and Commissions as information only.

**The Village of Cremona Library Board – Minutes of Regular Board Meeting**  
**March 27, 2025, at the Cremona Library**

Call to Order at 7:00 p.m.

**Attending:** Jennifer Foat (Chair), Cam MacFarquhar (Vice Chair), Rosemarie McGonigle (Secretary), Jan Shand (Treasurer), Richard Forsberg, Jennifer Kennedy, Colleen Peterson, Greg Harris (County Rep), Rebecca Smith (Library Manager),

**Regrets:** Autumn Schmidt

**Words from the Chair:**

- Welcome to all.

**Additions/Adoption of Agenda:**

- Jennifer F. added clarification to 2 items in the Closed Session: Manager Evaluation, FOIP sections 19, 23,24,27. Personnel Intergovernmental Relations, FOIP sections 17,21,23,27

MOTION: to accept agenda as amended - Greg moved, all in favour, carried.

**Approval of Minutes:**

- Amendment - Autumn Schmidt volunteer and meeting hours to be removed from minutes

MOTION: to approve with amendment - Richard moved, all in favour, carried.

**Correspondence:** (Jennifer F. as per meeting package)

MOTION to accept correspondence as information only - Colleen moved, all in favour, carried

**Treasurer's Report:** (Jan, as per package)

MOTION to accept Treasurer's report - Rosemarie moved, all in favour, carried.

**County Report:** (Greg)

- Rec Board Grant application closes this Friday. Decisions to be made in the third week in April.

MOTION to accept County Report - Cam moved, all in favour, carried.

**Village Report:** (Jennifer F., in the absence of a Village Rep)

- Special meeting held yesterday, with Doug Lagore attending virtually, RE: creating and removing signing Authority, scheduling upcoming meetings, processing accounts payable

-

**Library Report:** (as submitted by Rebecca in agenda package)

- Blind Date With a Book sales going well. Rosemarie will check with Connect First re: displaying and selling books on library's behalf
- Library Conference in October - Mountain View libraries are preparing a submission to present at the Conference.

MOTION to accept Library Report - Jennifer K. moved, all in favour, carried.

**Open Issues:**

- Still waiting for payment from the Village of resubmitted and approved Invoice
- ~~Greg's appointment is still undecided~~ *The record of Greg's appt is still an open issue*
- Governance Committee
  - the Board suggested changes to the MOU draft. Jennifer will re-write and bring back to a future Board meeting
- Finance Committee
  - Blind Date With a Book fundraiser going well
  - audit not completed yet
  - application for funding from Chamber of Commerce requires a specified project
  - Charitable Status application is still in progress

**New Business**

- Richard will present Parkland report at next meeting

MOTION: Jennifer F. moved to begin closed session to discuss Personnel matters under FOIP section 19,23,24,27,17,21. All in favour, carried.

MOTION: to end the closed session, Jan moved, all in favour, carried.

MOTION; to send a letter from the Board Chair, detailing our concerns as discussed, to the Minister of Municipal Affairs, Ric McIvor. Greg moved, all in favour, carried.

**Meeting Hours:** Jennifer F. 2.5, Rosemarie 2.5, Richard 2.5, Jennifer K. 2.5, Jan 2.5, Colleen 2.5, Cam 2.5 - Total: 17.5 hours

**Other Volunteer Hours:**

Library Operations: Jennifer F. 16, Cam 2, Rosemarie 7, Richard 4, Jennifer K. 2, Colleen 1, Jan 8 - Total: 40 hours.

**Meeting Adjourned:** at 9:29 pm by Jennifer F.

**Next Meeting:** will be on Thursday, April 24, 2025 at 7:00 pm at the Library.

Minutes respectfully submitted by Rosemarie McGonigle.

  
24 APR, 2025



# PRLS Board Meeting Minutes

February 27, 2025

The regular meeting of the Parkland Regional Library System Board was called to order at 10:02 a.m. on Thursday February 27, 2025 in the Small Board Room, Lacombe.

**Present:** Barb Gilliat, Gord Lawlor, Ray Reckseidler

**Present via Zoom:** Jackie Almberg, Delijiah Antaloczy, Paul Ashfield, Alison Barker-Jevne, Jul Bissell, Lauren Clark-Rennie, Deb Coombes, Edna Coulter, Teresa Cunningham, Todd Dalke, Jeff Eckstrand, Sarah Fahey, Elaine Fossen, Shaleah Fox, Dwayne Fulton, Twyla Hale, Kathy Hall, Dana Kreil, Stephen Levy, Bryce Liddle, Julie Maplethorpe, Philip Massier, Ricci Matthews, Marc Mousseau, Cheryl Dezall, (alt. Joy-Anne Murphy), Jordon Northcott, Jacquie Palm-Fraser, Paul Patterson, Shawn Peach, Leonard Phillips, Dianne Roth, Sandy Shipton, Les Stulberg, Harvey Walsh, Carlene Wetthuhn, Bill Windsor, Janice Wing

**Guests:** Malcolm Boyd

**With Regrets:** Joy-Anne Murphy, Jackie Northey, Shawn Peach

**Absent:** Derald Anderson, Wayne Clark, Cal David, Les Fee, Tim Field, Pam Hansen, Cody Hillmer, Cody Johnson, Darryl Motley, Jas Payne, Naomi Tercier, Shannon Wilcox

**Staff:** Kara Hamilton, Patty Morrison, Paige Mueller, Andrea Newland, Ron Sheppard, Tim Spark, Donna Williams

## Call to Order

Meeting called to order at 10:02 a.m. by Barb Gilliat. Gilliat reviewed the ground rules of the meeting.

As part of PRLS' legislative compliance procedures, board members who send regrets are excused at the beginning of each meeting.

Motion by Gord Lawlor to excuse Joy-Anne Murphy, Jackie Northey, and Shawn Peach from attendance at the board meeting on February 27, 2025 and remain a member of the Parkland Board in good standing.

CARRIED  
PRLS 1/2025

Twyla Hale entered the meeting at 10:05 a.m.



## Agenda

### 1.1.2 Adoption of the Agenda

Gilliat asked if there were any additions or deletions to the agenda. There were none.

Motion by Stephen Levy to accept the agenda as presented.

CARRIED  
PRLS 2/2025

### 1.2. Approval of Minutes

Gilliat asked if there were any amendments to the November 14, 2024 minutes. Paul Ashford stated that he was present at the November meeting.

Motion by Ray Reckseidler to approve the minutes of the November 14, 2024 meeting as amended.

CARRIED  
PRLS 3/2025

### 1.3. Business arising from the minutes of the November 14, 2024 meeting

Gilliat asked if there was any business arising from the minutes. There was none.

### 2. Business Arising from the Consent Agenda

Gilliat asked if there was any business arising from the consent agenda. There was none.

Motion by Deb Coombes to approve the consent agenda as presented.

CARRIED  
PRLS 4/2025

### 3.1 Vacant Seats on the Executive Committee

Sheppard reviewed. At the November organizational board meeting, two seats on Parkland's Executive Committee were not filled. Those seats were for Areas 7 and 8. After sending out invitations to PRL board members for Areas 7 and 8, staff found three volunteers, Dana Kreil of Lacombe Country for Area 7, Les Stulberg from the County of Stetter, and Elaine Fossen from Village of Forestburg both for area 8. Stephen Levy from the Village of Sedgewick also volunteered. Since there were three volunteers for area 8, the collective membership from area 8 held a discussion in a Zoom breakout room. They chose Les Stulberg to be their representative on the Executive Committee. Dana Kreil was appointed for area 7.

Motion by Carlene Wetthuhn to appoint Dana Kreil and Les Stulberg to Parkland's Executive Committee.

CARRIED  
PRLS 5/2025

Dwayne Fulton entered the meeting at 10:20 a.m.



### 3.2 2024 in Review – Approval of the 2024 Annual Report

Sheppard reviewed some of the highlights from the 2024 annual report.

#### **IT Accomplishments:**

- Migrated 527 computers from Windows 10 to Windows 11.
- Replaced 144 desktop and 20 laptop computers throughout the region.
- Replaced 16 monitors along with several other peripheral items throughout the region.
- Replaced one physical service at the Parkland Regional Library System (PRLS) office.
- Migrated several servers to the latest version of the Windows Server operating system.
- Migrated the PRLS Support site and equipment booking software to a new Linux operating system.
- Continued development of the website to further enhance it for library patrons throughout the region.
- Assisted the Edberg Municipal Library with their move. Facilitated their SuperNet move and re-configured the network and equipment at their new facility.
- Continued to maintain existing infrastructure for technologies such as; wireless, firewalls, network switches, servers, storage, desktops, laptops, etc.

#### **Finance & Operations Accomplishments:**

- Finance staff ordered and processed 26,155 new library materials at a cost of \$525,526
- In 2024 the van drivers made 3,120 library deliveries driving 182,250 kilometers
- The number of bins moved around the system on vans was 32,028
- The operations staff sent and received approximately 1,098 ILL items weekly through the government courier system.

#### **Marketing**

Parkland conducted several large-scale marketing campaigns in 2024. We had an extensive internal awareness campaign to increase our members' awareness of PRLS services. Additionally, we collected stories from patrons for our "Because of the Library" campaign. These stories were turned into graphics that were then shared widely through our own channels but also through a paid advertising partnership with Black Press Media. As part of this partnership, Parkland ran a two-month long digital ad campaign that included targeted ads, promotional news stories and print ads for eight member libraries in their local newspapers. The marketing department also facilitated our yearly contests (Library Card Sign Up Season and the Golden Ticket Contest) which were a huge success this year. The Amisk library won a state-of-the-art virtual reality headset and received training on how to use it for their community. Finally, the marketing team continued to support member libraries with a variety of marketing campaigns, content creation and training.



## **Advocacy**

In 2024 Parkland helped galvanize the willingness of the regional systems into focusing on three advocacy goals. Those goals are:

1. Future of Public Library Board Operating Grant Funding Structure for Intermunicipal Library Boards – A proposal for adjustments to the funding model to support intermunicipal
2. cooperation, allowing consolidated boards to remain financially viable while streamlining governance structures.
3. Future of Alberta Library SuperNet – A call to reassess bandwidth allocations for the SuperNet to ensure that library connectivity keeps pace with evolving internet standards, especially for rural communities.
4. Strengthening Library Services through Sustainable Funding – A suggestion for establishing a predictable funding model that reflects population growth and inflation, enabling libraries to continue meeting the expanding needs of their communities.

Other activities included developing training documents. Some very good documents were also created for use during MLA visits which could be used by all seven of the systems. Parkland's visits have met with some success; however, it has proven to be a challenge to obtain visits with our MLAs.

Parkland participated with the other six library systems in a province-wide omnibus survey which sought to measure public support for library service. Results from the survey indicated that 81% of Albertans agree that there is value in public libraries as free spaces to read, learn, have fun, and access the internet, and that 70% of Albertans agree that convenient access to their public library in person or online is important to them.

## **Library Services Achievements**

In 2024, the Library Services Department conducted 1,445 virtual and phone consulting sessions, including 69 onsite library visits. We offered 27 various training events and 16 virtual/in-person meetings. We had a total of over 660 participants. Our biggest event was the relaunching of the Parkland Conference in September 2024. It was very well attended and participants enjoyed getting together, in-person, with Parkland staff, member library staff and board members. Planning is already underway for the 2025 Parkland Conference.

At the library service point in Maskwacis, numerous changes occurred since the beginning of their fiscal year on April 1, 2024. An additional staff member was hired, providing the opportunity for the library to diversify and begin offering in-house and outreach programming to the community. Staff have been visiting schools and all four Nations and promoting the services available through the library. We were also able to replace all the flooring within the library. This made a tremendous impact to the overall beautification of the space. We are, however, still advocating for a new library space that would better serve the needs of the community.



Motion by Teresa Cunningham to approve the Parkland Regional Library System's 2025 Public Library Survey and 2024 Annual Report as presented.

CARRIED  
PRLS 6/2025

### **3.3 Approval of the 2024 Outlet Annual Reports**

Sheppard reviewed the 2024 outlet annual reports for Brownfield Community Library, Nordegg Public Library, Spruce View Community Library, and Water Valley Public Library. These are the four library service points for which the Parkland Board is the governing board. Under the Alberta Libraries Act, the PRLS Board must approve the annual reports for these service points.

In addition to reviewing their annual reports, Sheppard commented on the future of outlet libraries. On January 16<sup>th</sup> and again on February 13<sup>th</sup>, Parkland's Director attended a Zoom meeting hosted by the Public Library Services Branch at Municipal Affairs. The purpose of the meeting was to discuss whether allowing library systems to be the "board of record" for library service points was to continue. This meeting was a follow-up meeting from one held on November 20<sup>th</sup> last year. As yet no decisions have been made by the government. It was made clear at the meeting that should systems no longer be allowed to be the governing board for library service points, it could be years before any change occurs.

Motion by Janice Wing to approve the annual reports for Brownfield Community Library, Nordegg Public Library, Spruce View Community Library, and Water Valley Public Library as presented.

CARRIED  
PRLS 7/2025

### **3.4 Advocacy Committee Terms of Reference**

Sheppard reviewed. At the November board meeting, the group discussed how to increase the effectiveness of the Advocacy Committee. Based on feedback received at the December Executive Committee meeting, the Terms of Reference for the Advocacy Committee were modified.

The most significant changes were that board members who volunteer for the committee are expected to commit to actively engage in advocacy work. This may include, but not be limited to;

- Meeting MLAs
- Visiting municipal councils
- Providing training/mentorship to member library boards



At the last Executive Committee meeting, Yellowhead Regional Library's (YRL) continued attendance in Parkland Advocacy Committee meetings was also discussed. It was decided that they would attend on an "as needed" basis when collective advocacy action was required.

Motion by Ray Reckseidler to approve the Advocacy Committee Terms of Reference as amended.

CARRIED  
PRLS 8/2025

### **3.5 Election of the Advocacy Committee**

Sheppard reviewed. Board volunteers who sit on the Advocacy Committee will be reimbursed for participating in meetings. In accordance with PRLS policy, trustees will receive \$100 per half-day of honorarium for attending meetings and mileage reimbursement at a rate of \$0.550 per km. for those who choose to attend meetings in person.

Meeting dates will be set at the discretion of the Advocacy Committee, but are generally on the afternoons of the Executive Committee meetings from 1:00 p.m. to 4:00 p.m. The next meeting of the Advocacy Committee will be on March 27<sup>th</sup> at 1:00 p.m. The tentative, regular meeting dates for 2025 will be set at the March meeting.

After approving the new Advocacy Committee terms of reference, past Advocacy Committee Chair Gord Lawlor asked for up to six volunteers to sit on the Advocacy Committee. Gord Lawlor, Sarah Fahey, Ray Reckseidler, Todd Dalke, Stephen Levy, and Barb Gilliat volunteered.

Motion by Kathy Hall to appoint Gord Lawlor, Sarah Fahey, Ray Reckseidler, Todd Dalke, Stephen Levy, and Barb Gilliat to the Advocacy Committee.

CARRIED  
PRLS 9/2025

### **3.6 Budget Summary Report**

Bill Windsor entered the meeting at 11:04 a.m.

Sheppard reviewed. This is the third year Parkland has produced such a report. Originally, the report was designed to identify the cost for public library service throughout the Parkland region. The current version has been much simplified. Given the many variances in the way libraries calculate their income and expenditures, it is hoped the new format for the report will be easier to understand.

Based on the information provided by member libraries, 35% deficit budgeted in 2024.

The Executive Committee reviewed this document at their January meeting and did not recommend any changes, and the board offered no suggested changes.



Motion by Gord Lawlor to receive for information.

CARRIED  
PRLS 10/2025

### **3.7 Parkland's Auditor 2025-2027**

Sheppard reviewed. The 2024 audit concludes Parkland's current three-year contract for audit services with MNP.

Parkland staff have been very happy with MNP's audit services. They have been Parkland's auditor since 2019. Staff did not recommend switching auditors or engaging in a request for proposal to seek alternate audit services. Parkland's two staff, who are primarily responsible for financial management, are retiring in 2025. Switching auditors would create significant unnecessary upheaval. Moreover, staff at MNP will likely be providing training and support for Parkland's new finance staff.

MNP's cost increase is marginal. At their December 12<sup>th</sup> meeting, the Executive Committee endorsed continuing to use MNP as Parkland's auditors and accept the fees for 2025-2027.

For the 2024 audit year, the Executive Committee reviewed MNP's audit plan and approved it at their December meeting. The auditors were at Parkland on February 3<sup>rd</sup> and 4<sup>th</sup> when they completed their on-site work. The audit will be presented to the board in May for review.

Motion by Carlene Wetthuhn to receive for information.

CARRIED  
PRLS 11/2025

### **3.8 Woodworker's Guild Joint Project**

Sheppard reviewed. Late last year, Parkland entered into a partnership with the Central Alberta Woodworker's Guild (CAWG), a volunteer organization, to produce a variety of puzzle kits for programming in public libraries. These kits are intended to provide children with a way to develop their manual dexterity. The kits are equally useful for seniors or those experiencing cognitive decline who wish to improve their motor, nervous, or hand-eye coordination skills. The kits are also perfect for multi-generational programming.

In an attempt to be responsible conservators, these kits were produced at low cost with repurposed oak from unwanted church pews. The puzzles and kits can be assembled and disassembled over and over again, allowing for years of use.

An event to introduce the kits, to which the press and members of CAWG will be invited, is planned for March 21<sup>st</sup> at the Servus Credit Union Public Library in Blackfalds.

Motion by Deb Coombes to receive for information.

CARRIED  
PRLS 12/2025



### **3.9 Staff Engagement Survey**

Sheppard reviewed. The Executive Committee mandated that a staff engagement survey be developed. The draft survey was reviewed by the Executive Committee at their October 17<sup>th</sup> meeting and was disseminated to staff in November.

Overall, the response rate was good and the survey results are positive. However, Parkland management are discussing how to best address the few areas where improvement could be made.

In December, Board Chair Barb Gilliat emailed to acknowledge that the Executive Committee received and reviewed the survey.

Motion by Harvey Walsh to receive for information.

CARRIED  
PRLS 13/2025

### **3.10 Staff Recognition**

Sheppard reviewed. According to PRLS's Human Resource Manual, employees will be recognized with a monetary reward for long service with Parkland Regional Library System.

In addition to a pin indicating the number of years of service, a monetary award is provided to staff. For 2025, long service award recipients were:

Janelle Johnson – 5 years  
Russell Adams – 10 years  
Steven Dobrowolski – 10 years  
Ron Sheppard – 20 years  
Sandie Bilk – 20 years  
Alida Burnard – 20 years

Motion by Laureen Clarke-Rennie to receive for information.

CARRIED  
PRLS 14/2025

### **3.11. Updates**

#### **3.11.1. Director's Report**

#### **3.11.2. Library Services Report**

#### **3.11.3. IT Report**

#### **3.11.4. Finance & Operations Report**

Sheppard asked if there were any questions regarding the Director's Report, Library Services Report, IT Report, or the Finance and Operations Report. There were none.



Motion by Paul Patterson to receive the Director's, Library Services, IT, and Finance & Operations Reports for information.

CARRIED  
PRLS 15/2025

### 3.12. **Parkland Community Update**

**Hardisty Public Library** has a new library manager; Heidi Dayot was promoted from assistant manager to library manager. Many thanks to Consultant Olya Korolchuk for all her help.

**Innisfail Public Library** 20% of schoolchildren in the town are being homeschooled since COVID, and many of them hang out at the library as their home base. The library offers various programming for the homeschoolers.

They also promote library memberships for members at the Bowden Penitentiary, organizing pick up and drop offs to inmates.

Delijiah Antaloczy, Deb Coombes, Edna Coulter, Jacquie Palm-Fraser, and Paul Patterson left the meeting at 11:42 a.m.

The **Penhold & District Public Library** would like to talk to other nearby municipalities about advocacy to their school districts.

**Delburne Municipal Library** has a new library manager, which allows them to be open for more hours. They have also set up six book bins around the community.

Motion by Dana Kreil to accept the Parkland Community Update for information.

CARRIED  
PRLS 16/2025

### 4. **Adjournment**

Motion by Ray Reckseidler to adjourn the meeting at 11:47 a.m.

CARRIED  
PRLS 17/2025

---

Chair

# **MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**



**ANNUAL GENERAL MEETING**  
**April 28<sup>th</sup>, 2024 – 9:00 AM**

Mountain View County Office



## **A G E N D A**

### **Annual General Meeting**

**9:00 am – Monday April 28<sup>th</sup>, 2025**

### **Mountain View County Offices**

**Video call link: <https://meet.google.com/pvv-urmf-dqq>**

#### **1.0 Call to Order - Chair**

#### **2.0 Agenda**

- Additions of deletions of the agenda
- Adoption of Agenda

#### **3.0 Business**

##### **3.1 Presentation of 2024 Financial Statements**

- Jeff Alliston, CPA, CA to review
  - Metrix Group LLP Presentation – Audit Overview
  - 2024 Audited Financial Statements
  - 2024 Audit Findings report
  - Management representation letter

#### **4.0 Adjournment**

---

# **MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**

## **2024 PRESENTATION TO THE BOARD**

---



**METRIX GROUP** LLP

CHARTERED PROFESSIONAL  
ACCOUNTANTS

**Jeff Alliston, CPA, CA**  
**Partner**

# AUDIT OVERVIEW

- ❑ **ENHANCE DEGREE OF CONFIDENCE OF INTENDED USERS**
- ❑ **ACHIEVED BY AUDITOR EXPRESSING OPINION**
- ❑ **WHETHER FS PRESENT FAIRLY, IN ALL MATERIAL RESPECTS**
  - **WHETHER DUE TO FRAUD OR ERROR**
- ❑ **AUDITOR SEEKING REASONABLE ASSURANCE**
  - **HIGH LEVEL OF ASSURANCE**
  - **NOT ABSOLUTE ASSURANCE**
  - **MOST EVIDENCE PERSUASIVE NOT CONCLUSIVE**
- ❑ **AUDITOR EXERCISES PROFESSIONAL JUDGEMENT**
- ❑ **AUDITOR MAINTAINS PROFESSIONAL SKEPTICISM**
  - **QUESTIONING MIND**
  - **ALERT TO CONDITIONS WHICH MAY INDICATE POSSIBLE MISSTATEMENT**
  - **CRITICAL ASSESSMENT OF AUDIT EVIDENCE**

# INDEPENDENT AUDITORS' REPORT

## □ OUR OPINION

- PRESENT FAIRLY IN ALL MATERIAL RESPECTS

## □ BASIS FOR OPINION

- IN ACCORDANCE WITH CANADIAN GAAS

## □ RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE

- PREPARATION AND FAIR PRESENTATION
- IN ACCORDANCE WITH CANADIAN PSAS
- RESPONSIBLE FOR ASSESSING ABILITY TO CONTINUE AS A GOING CONCERN

## □ AUDITORS' RESPONSIBILITIES FOR THE AUDIT

- OBTAIN REASONABLE ASSURANCE
- ARE FREE FROM MATERIAL MISSTATEMENT
- PROCEDURES DEPEND ON AUDITORS' JUDGEMENT
- CONSIDER RELEVANT INTERNAL CONTROLS
- EVALUATE ACCOUNTING POLICIES / ESTIMATES

# STATEMENT OF FINANCIAL POSITION

	2024	2023
<b>FINANCIAL ASSETS</b>		
Cash	\$ 2,379,825	\$ 1,906,410
Accounts receivable	408,941	289,475
Investments	1,049,789	977,703
	<b>A</b> <u>3,838,555</u>	<u>3,173,588</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	253,287	237,644
Obligations under capital lease	438,110	485,402
Long term debt	116,045	191,431
Asset retirement obligations	1,308,658	1,243,735
	<b>B</b> <u>2,116,100</u>	<u>2,158,212</u>
<b>NET FINANCIAL ASSETS</b>	<b>A - B</b> <b>C</b> <u>1,722,455</u>	<u>1,015,376</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets	4,940,698	5,133,244
Inventory for consumption	7,784	1,343
Prepaid expenses and deposits	51,583	46,655
	<b>D</b> <u>5,000,065</u>	<u>5,181,242</u>
<b>ACCUMULATED SURPLUS</b>	<b>C+D</b> <u>\$ 6,722,520</u>	<u>\$ 6,196,618</u>

# LONG TERM DEBT

	2024	2023
Debentures	\$ 116,045	\$ 191,431
Principal repayments required within 12 months	\$ 76,963	\$ 75,386
Principal repayments required beyond 12 months	39,082	116,045
<b>Portion of total liability remaining to be recognized</b>	<b>\$ 116,045</b>	<b>\$ 191,431</b>

# DEBT LIMIT

	2024	2023
Total debt limit	\$ 6,728,400	\$ 7,076,046
Total debt	(554,155)	(676,833)
<b>Amount of debt limit unused</b>	<b>6,174,245</b>	<b>6,399,213</b>
Service on debt limit	\$ 1,177,470	\$ 1,238,308
Debt servicing	(144,000)	(144,000)
<b>Amount of debt servicing limit unused</b>	<b>\$ 1,033,470</b>	<b>\$ 1,094,308</b>

# STATEMENT OF FINANCIAL POSITION

		<u>2024</u>	<u>2023</u>
<b>FINANCIAL ASSETS</b>			
Cash		\$ 2,379,825	\$ 1,906,410
Accounts receivable		408,941	289,475
Investments		1,049,789	977,703
	<b>A</b>	<u>3,838,555</u>	<u>3,173,588</u>
<b>LIABILITIES</b>			
Accounts payable and accrued liabilities		253,287	237,644
Obligations under capital lease		438,110	485,402
Long term debt		116,045	191,431
Asset retirement obligations		1,308,658	1,243,735
	<b>B</b>	<u>2,116,100</u>	<u>2,158,212</u>
<b>NET FINANCIAL ASSETS</b>	<b>A - B</b>	<b>C</b> <u>1,722,455</u>	<u>1,015,376</u>
<b>NON-FINANCIAL ASSETS</b>			
Tangible capital assets		4,940,698	5,133,244
Inventory for consumption		7,784	1,343
Prepaid expenses and deposits		51,583	46,655
	<b>D</b>	<u>5,000,065</u>	<u>5,181,242</u>
<b>ACCUMULATED SURPLUS</b>	<b>C+D</b>	<u>\$ 6,722,520</u>	<u>\$ 6,196,618</u>

# NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS

	Opening Balance	Additions	Disposals	Amortization	Ending Balance
Land	\$ 618,217	\$ -	\$ -	\$ -	\$ 618,217
Buildings	373,615	-	-	(24,347)	349,268
Land Improvements	2,093,976	-	-	(179,933)	1,914,043
Vehicles	143,293	103,882	-	(30,503)	216,672
Machinery & Equipment	1,904,143	258,016	(11,714)	(307,947)	1,842,498
	<b>\$ 5,133,244</b>	<b>\$ 361,898</b>	<b>\$ (11,714)</b>	<b>\$ (542,730)</b>	<b>\$ 4,940,698</b>

# STATEMENT OF FINANCIAL POSITION

	<u>2024</u>	<u>2023</u>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 2,379,825	\$ 1,906,410
Accounts receivable	408,941	289,475
Investments	1,049,789	977,703
	<b>A</b> <u>3,838,555</u>	<u>3,173,588</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	253,287	237,644
Obligations under capital lease	438,110	485,402
Long term debt	116,045	191,431
Asset retirement obligations	1,308,658	1,243,735
	<b>B</b> <u>2,116,100</u>	<u>2,158,212</u>
<b>NET FINANCIAL ASSETS</b>	<b>A - B</b> <b>C</b> <u>1,722,455</u>	<u>1,015,376</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets	4,940,698	5,133,244
Inventory for consumption	7,784	1,343
Prepaid expenses and deposits	51,583	46,655
	<b>D</b> <u>5,000,065</u>	<u>5,181,242</u>
<b>ACCUMULATED SURPLUS</b>	<b>C+D</b> <u>\$ 6,722,520</u>	<u>\$ 6,196,618</u>

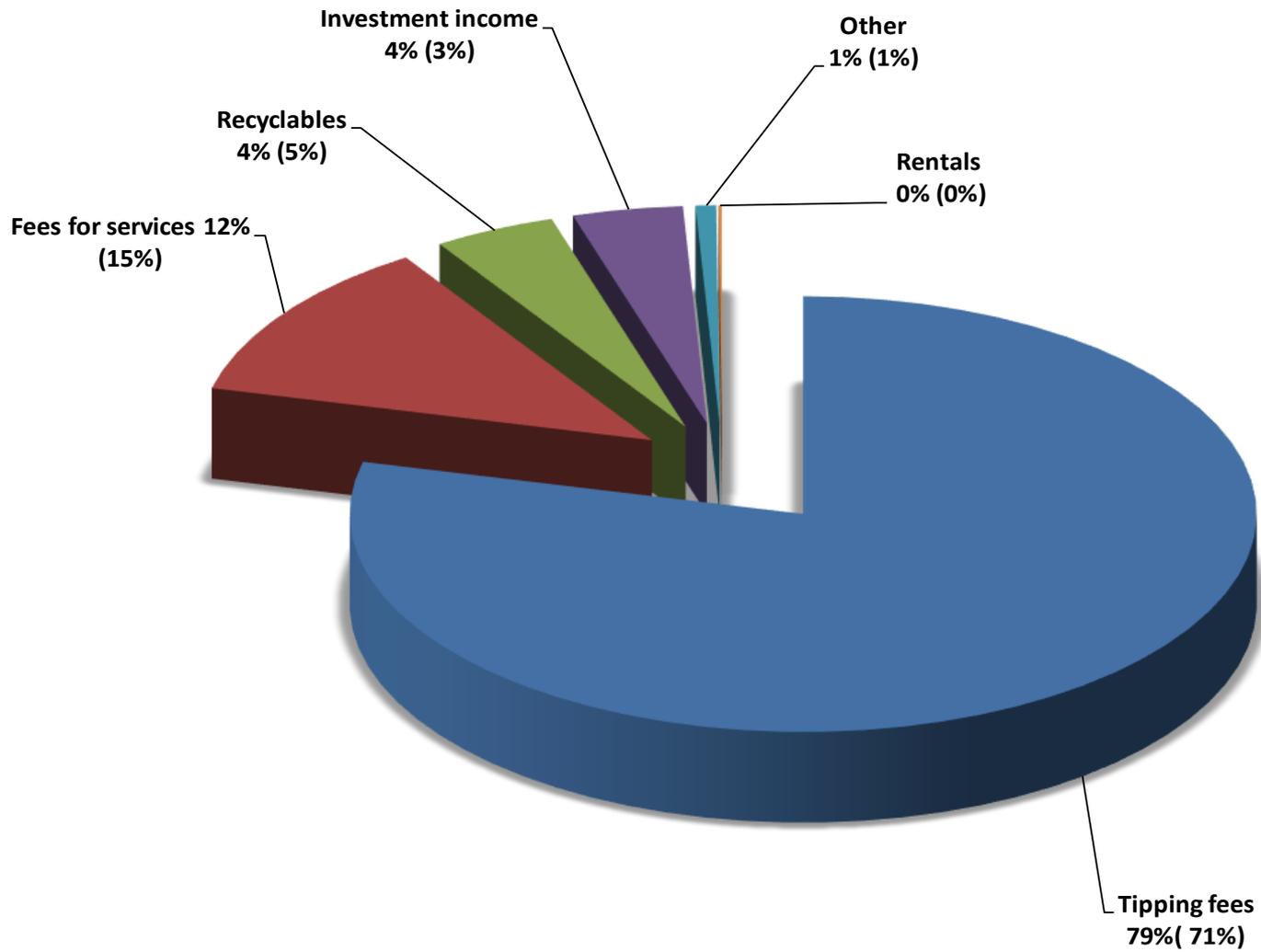
# ACCUMULATED SURPLUS

	2024	2023
Unrestricted surplus	\$ 1,284,418	\$ 1,180,166
Restricted surplus		
Landfill closure and post closure reserve	929,067	904,067
Recycling reserve	231,656	231,656
Capital reserve	1,199,494	668,053
Total reserves	2,360,217	1,803,776
Equity in tangible capital assets	3,077,885	3,212,676
<b>BALANCE, END OF YEAR</b>	<b>\$ 6,722,520</b>	<b>\$ 6,196,618</b>

# OPERATING REVENUE

	2024 (Budget)	2024 (Actual)	2023 (Actual)
<b>REVENUE</b>			
Tipping fees	\$ 2,367,420	<b>\$ 2,652,657</b>	\$ 2,497,102
Fees for service	300,013	<b>404,160</b>	753,399
Recyclables	98,832	<b>146,589</b>	162,525
Investment income	20,250	<b>132,349</b>	91,081
Other	35,473	<b>24,645</b>	30,116
Rentals	-	<b>3,800</b>	3,800
	<u>\$ 2,821,988</u>	<u><b>\$ 3,364,200</b></u>	<u>\$ 3,538,023</u>

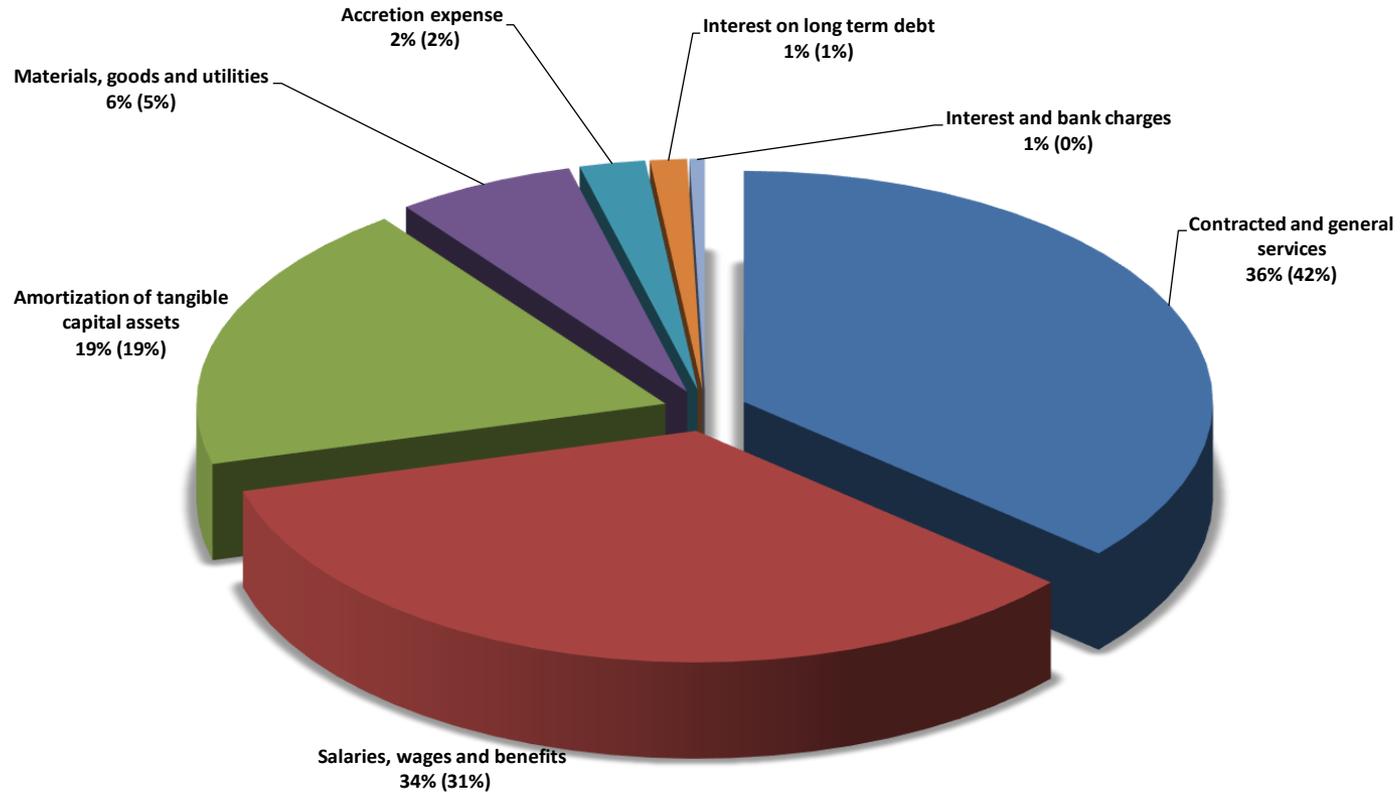
# OPERATING REVENUE



# EXPENSES BY OBJECT

	2024 (Budget)	<b>2024 (Actual)</b>	2023 (Actual)
<b>EXPENSES</b>			
Contracted and general services	\$ 1,153,086	<b>\$ 1,040,892</b>	\$ 1,361,392
Salaries, wages and benefits	889,527	<b>985,626</b>	987,902
Amortization of tangible capital assets	513,457	<b>542,730</b>	606,331
Materials, goods and utilities	198,041	<b>176,877</b>	169,233
Accretion expense	25,000	<b>64,923</b>	61,702
Interest on long term debt	3,593	<b>36,340</b>	33,330
Interest and bank charges	12,000	<b>14,896</b>	12,858
Bad debts	1,000	-	-
	<u>\$ 2,795,704</u>	<u><b>\$ 2,862,284</b></u>	<u>\$ 3,232,748</u>

# EXPENSES BY OBJECT



# OTHER INCOME (EXPENSES)

	2024 (Budget)	2024 (Actual)	2023 (Actual)
<b>ANNUAL SURPLUS BEFORE OTHER INCOME</b>	\$ 26,284	\$ 501,916	\$ 305,275
<b>OTHER INCOME (EXPENSES)</b>			
Gain on disposal of tangible capital assets	-	23,986	-
	-	23,986	-
<b>ANNUAL SURPLUS (DEFICIT)</b>	26,284	525,902	305,275
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	6,196,618	6,196,618	5,891,343
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	\$ 6,222,902	\$ 6,722,520	\$ 6,196,618

# SUMMARY

- ❑ **ANNUAL SURPLUS**

\$525,902 (2023 – \$305,275)

- ❑ **NET FINANCIAL ASSETS**

\$1,722,455 (2023 – \$1,015,376)

- ❑ **AUDIT FINDINGS REPORT TO BOARD (see report)**

- NO SIGNIFICANT CONTROL DEFICIENCIES
- NO UNUSUAL ACCOUNTING POLICIES / ESTIMATES
- NO SIGNIFICANT DIFFICULTIES
- UNRECORDED MISSTATEMENTS

- ❑ **THANK YOU TO MANAGEMENT & STAFF**

- ❑ **QUESTIONS?**

**MOUNTAIN VIEW REGIONAL WASTE  
MANAGEMENT COMMISSION  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

DRAFT

---

## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

---

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibility for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of the financial statements.

The appointed Board of Directors of Mountain View Regional Waste Management Commission are composed entirely of individuals who are neither management nor employees of the Commission. The Board has the responsibility of meeting with management and the external auditors to discuss the internal controls over the financial reporting process, auditing matters, and financial reporting issues. The Board is also responsible for the appointment of the Commission's external auditors.

Metrix Group LLP, an independent firm of Chartered Professional Accountants, is appointed by the Board to audit the financial statements and to report directly to them. The external auditors have full and free access to and meet periodically and separately with both the Board and management to discuss their audit findings.

---

Michael Wuetherick  
Chief Administrative Officer

April 28, 2025

---

## INDEPENDENT AUDITORS' REPORT

---

To the Members of Mountain View Regional Waste Management Commission

### *Opinion*

We have audited the accompanying financial statements of Mountain View Regional Waste Management Commission (the Commission), which comprise the statement of financial position as at December 31, 2024, the statements of operations and accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Commission as at December 31, 2024, the results of its operations, changes in 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Commission in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those 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 these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

(continues)

*Auditors' Responsibilities for the Audit of the Financial Statements*

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

Chartered Professional Accountants

Edmonton, Alberta  
April 28, 2025

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**

**Statement of Financial Position**

**For the Year Ended December 31, 2024**

	<u>2024</u>	<u>2023</u>
<b>FINANCIAL ASSETS</b>		
Cash (Note 2)	\$ 2,379,825	\$ 1,906,410
Accounts receivable (Note 3)	408,941	289,475
Investments (Note 4)	<u>1,049,789</u>	<u>977,703</u>
	<u>3,838,555</u>	<u>3,173,588</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 5)	253,287	237,644
Obligations under capital lease (Note 6)	438,110	485,402
Long term debt (Note 7)	116,045	191,431
Asset retirement obligations (Note 8)	<u>1,308,658</u>	<u>1,243,735</u>
	<u>2,116,100</u>	<u>2,158,212</u>
<b>NET FINANCIAL ASSETS</b>	<u>1,722,455</u>	<u>1,015,376</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 1)	4,940,698	5,133,244
Inventory for consumption	7,784	1,343
Prepaid expenses and deposits	<u>51,583</u>	<u>46,655</u>
	<u>5,000,065</u>	<u>5,181,242</u>
<b>ACCUMULATED SURPLUS (Note 10)</b>	<u>\$ 6,722,520</u>	<u>\$ 6,196,618</u>

**ON BEHALF OF THE BOARD:**

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**

**Statement of Operations and Accumulated Surplus**

**For the Year Ended December 31, 2024**

	<u>2024</u> (Budget) (Note 16)	<u>2024</u> (Actual)	<u>2023</u> (Actual)
<b>REVENUE</b>			
Tipping fees	\$ 2,365,120	\$ 2,652,657	\$ 2,497,102
Fees for service	404,010	404,160	753,399
Recyclables	98,832	146,589	162,525
Investment income	20,250	132,349	91,081
Other	35,473	24,645	30,116
Rentals	<u>-</u>	<u>3,800</u>	<u>3,800</u>
	<u>2,923,685</u>	<u>3,364,200</u>	<u>3,538,023</u>
<b>EXPENSES</b>			
Contracted and general services	1,153,086	1,040,892	1,361,392
Salaries, wages and benefits	889,527	985,626	987,902
Amortization of tangible capital assets	513,457	542,730	606,331
Materials, goods and utilities	198,041	176,877	169,233
Accretion expense	25,000	64,923	61,702
Interest on long term debt	3,593	36,340	33,330
Interest and bank charges	12,000	14,896	12,858
Bad debts	<u>1,000</u>	<u>-</u>	<u>-</u>
	<u>2,795,704</u>	<u>2,862,284</u>	<u>3,232,748</u>
<b>ANNUAL SURPLUS BEFORE OTHER INCOME</b>	<u>127,981</u>	<u>501,916</u>	<u>305,275</u>
<b>OTHER INCOME (EXPENSES)</b>			
Gain on disposal of tangible capital assets	<u>-</u>	<u>23,986</u>	<u>-</u>
	<u>-</u>	<u>23,986</u>	<u>-</u>
<b>ANNUAL SURPLUS</b>	127,981	525,902	305,275
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>6,196,618</u>	<u>6,196,618</u>	<u>5,891,343</u>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<u>\$ 6,324,599</u>	<u>\$ 6,722,520</u>	<u>\$ 6,196,618</u>

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**  
**Statement of Changes in Net Financial Assets**  
**For the Year Ended December 31, 2024**

	<u>2024</u> (Budget) (Note 16)	<u>2024</u> (Actual)	<u>2023</u> (Actual)
<b>ANNUAL SURPLUS</b>	\$ <u>127,981</u>	\$ <u>525,902</u>	\$ <u>305,275</u>
Acquisition of tangible capital assets	(385,000)	(361,898)	(15,000)
Proceeds on disposal of tangible capital assets	-	35,700	-
Amortization of tangible capital assets	513,457	542,730	606,331
Gain on disposal of tangible capital assets	<u>-</u>	<u>(23,986)</u>	<u>-</u>
	<u>128,457</u>	<u>192,546</u>	<u>591,331</u>
Use (acquisition) of inventory for consumption	-	(6,441)	(1,343)
Use (acquisition) of prepaid expenses and deposits	<u>-</u>	<u>(4,928)</u>	<u>(3,707)</u>
	<u>-</u>	<u>(11,369)</u>	<u>(5,050)</u>
<b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b>	<u>256,438</u>	<u>707,079</u>	<u>891,556</u>
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<u>1,015,376</u>	<u>1,015,376</u>	<u>123,820</u>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<u>\$ 1,271,814</u>	<u>\$ 1,722,455</u>	<u>\$ 1,015,376</u>

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION****Statement of Cash Flows**

For the Year Ended December 31, 2024

	<u>2024</u>	<u>2023</u>
<b>OPERATING ACTIVITIES</b>		
Annual surplus	\$ 525,902	\$ 305,275
Amortization of tangible capital assets	542,730	606,331
Asset retirement obligations accretion expense	64,923	61,702
Gain on disposal of tangible capital assets	<u>(23,986)</u>	<u>-</u>
	<u>1,109,569</u>	<u>973,308</u>
Change in non-cash working capital:		
Accounts receivable	(119,467)	249,873
Accounts payable and accrued liabilities	15,645	(939)
Inventory for consumption	(6,441)	(1,343)
Prepaid expenses and deposits	<u>(4,928)</u>	<u>(3,707)</u>
	<u>(115,191)</u>	<u>243,884</u>
	<u>994,378</u>	<u>1,217,192</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of investments	(408,176)	(466,631)
Proceeds from disposal of investments	<u>336,089</u>	<u>383,265</u>
	<u>(72,087)</u>	<u>(83,366)</u>
<b>CAPITAL ACTIVITIES</b>		
Acquisition of tangible capital assets	(361,898)	(15,000)
Proceeds on disposal of tangible capital assets	<u>35,700</u>	<u>-</u>
	<u>(326,198)</u>	<u>(15,000)</u>
<b>FINANCING ACTIVITIES</b>		
Repayment of obligations under capital lease	(47,292)	(56,904)
Repayment of long term debt	<u>(75,386)</u>	<u>(73,841)</u>
	<u>(122,678)</u>	<u>(130,745)</u>
<b>INCREASE IN CASH FLOWS</b>	<b>473,415</b>	<b>988,081</b>
<b>CASH, BEGINNING OF YEAR</b>	<u><b>1,906,410</b></u>	<u><b>918,329</b></u>
<b>CASH, END OF YEAR</b>	<u><b>\$ 2,379,825</b></u>	<u><b>\$ 1,906,410</b></u>

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

72 of 120

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**

Schedule 1

**Schedule of Tangible Capital Assets  
For the Year Ended December 31, 2024**

	<u>Land</u>	<u>Buildings</u>	<u>Land Improvements</u>	<u>Vehicles</u>	<u>Machinery &amp; Equipment</u>	<u>2024</u>	<u>2023</u>
<b>COST:</b>							
Balance, Beginning of Year	\$ 618,217	\$ 736,377	\$ 7,604,748	\$ 258,569	\$ 3,814,807	<b>\$ 13,032,718</b>	\$ 13,017,718
Acquisition of tangible capital assets	-	-	-	103,882	258,016	<b>361,898</b>	15,000
Disposal of tangible capital assets	-	-	-	(17,506)	(19,524)	<b>(37,030)</b>	-
Balance, End of Year	<u>618,217</u>	<u>736,377</u>	<u>7,604,748</u>	<u>344,945</u>	<u>4,053,299</u>	<b>13,357,586</b>	<u>13,032,718</u>
<b>ACCUMULATED AMORTIZATION:</b>							
Balance, Beginning of Year	-	362,762	5,510,772	115,276	1,910,664	<b>7,899,474</b>	7,293,143
Amortization	-	24,347	179,933	30,503	307,947	<b>542,730</b>	606,331
Accumulated amortization on disposals	-	-	-	(17,506)	(7,810)	<b>(25,316)</b>	-
Balance, End of Year	<u>-</u>	<u>387,109</u>	<u>5,690,705</u>	<u>128,273</u>	<u>2,210,801</u>	<b>8,416,888</b>	<u>7,899,474</u>
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<b>\$ <u>618,217</u></b>	<b>\$ <u>349,268</u></b>	<b>\$ <u>1,914,043</u></b>	<b>\$ <u>216,672</u></b>	<b>\$ <u>1,842,498</u></b>	<b>\$ <u>4,940,698</u></b>	<b>\$ <u>5,133,244</u></b>

# MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION

## Notes to Financial Statements

Year Ended December 31, 2024

---

### PURPOSE OF COMMISSION

The Mountain View Regional Waste Management Commission (the "Commission") was established under the Municipal Government Act in 2001. The Commission is authorized to provide solid waste management services for six member municipalities. The member municipalities are: the Town of Carstairs, the Town of Didsbury, the Town of Olds, the Town of Sundre, the Village of Cremona, and Mountain View County.

### 1. SIGNIFICANT ACCOUNTING POLICIES

#### (a) Reporting Entity

The financial statements reflect the assets, liabilities, revenues and expenses, and change in financial position of the Commission.

#### (b) Basis of Presentation

These financial statements have been prepared in accordance with Canadian public sector accounting standards.

#### (c) Revenue Recognition

Government transfers are recognized as revenues when the transfer is authorized, any eligibility criteria are met, and reasonable estimates of the amounts can be made. Government transfers are recognized as deferred revenue when amounts have been received but not all eligibility criteria have been met.

Municipal requisitions are based on an agreement where the Commission requests funding as required. The requisition amounts are allocated to each member municipality on a per capita basis.

Tipping fees, recyclables and other fees are recognized as revenue in the period in which the service is delivered or in which the transactions or events occurred that gave rise to the revenue.

Investment income is recognized as revenue in the period earned.

#### (d) Asset Retirement Obligations

Asset retirement obligations are legal obligations associated with the retirement tangible capital assets. Asset retirement activities include all activities related to an asset retirement obligation. These may include, but are not limited to:

- Decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
- Remediation of contamination of a tangible capital asset created by its normal use;
- Post-retirement activities such as monitoring; and
- Constructing other tangible capital assets to perform post-retirement activities.

Asset retirement obligations are initially measured at the later of the date of acquisition or legislative obligation. When a liability for an asset retirement obligation is recognized, the asset retirement costs are added to the carrying amount of the related tangible capital asset in productive use and are amortized over the estimated useful life of the related tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets or for tangible capital assets no longer in productive use are expensed in the statement of operations.

*(Continues)*

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**

**Notes to Financial Statements**

**Year Ended December 31, 2024**

---

**1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(d) Asset Retirement Obligations (Continued)**

When the future retirement date is unknown, the asset retirement obligation is measured at the current estimated cost to settle or otherwise extinguish the liability. When the future retirement date is known, a present value technique is used to measure the liability. Subsequent to the initial measurement, the asset retirement obligation is adjusted to reflect the passage of time and changes in the estimated future cash flows underlying the obligation and is recognized as an accretion expense in the statement of operations.

**(e) Pension Expenditure**

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

**(f) Use of Estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards 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 revenues and expenditures during the period. Actual results could differ from those estimates.

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. The amounts recorded for valuation of tangible capital assets, the useful lives and related amortization of tangible capital assets, future cash flows associated with asset retirement obligations, and accrued liabilities are areas where management makes significant estimates and assumptions in determining the amounts to be recorded in the financial statements.

**(g) Non-Financial Assets**

Non-financial assets are not available to discharge existing liabilities but are held for use in the provision of services. They have useful lives existing 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 change in net debt for the year.

**I. Tangible Capital Assets**

Tangible capital assets are recorded at cost less accumulated amortization. The Commission provides for amortization using the straight-line method at rates designed to amortize the cost of the tangible capital assets over their estimated useful lives. Amortization rates are as follows:

Buildings	15 - 50 years
Land improvements	10 - 40 years
Machinery and Equipment	5 - 15 years
Vehicles	5 - 10 years

In the year of acquisition and in the year of disposal, amortization is calculated at one-half the normal rates. Assets under construction are not amortized until the asset is available for productive use.

Included in land improvements are landfill cell development costs which are amortized based on the volume of landfill capacity used.

*(Continues)*

75 of 130

# MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION

## Notes to Financial Statements

Year Ended December 31, 2024

---

### 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### (g) Non-Financial Assets (Continued)

##### II. Contribution of Tangible Capital Assets

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

Inventories of materials and supplies for consumption are valued at the lower of cost and net realizable value with cost determined by the average cost method.

#### (h) Change in Accounting Policies

Effective January 1, 2024, the Commission adopted Canadian public sector accounting standards PS 3400 Revenue, PS 3160 Public Private Partnerships and PSG-8 Purchased Intangible Assets. Adoption of these standards had no effect on the Commission's financial statements.

#### (i) Future Accounting Standard Pronouncements

The following summarizes upcoming changes to *Public Sector Accounting Standards*. The Commission will continue to assess the impact and prepare for the adoption of these standards.

##### *i) Financial Statement Presentation*

PS 1202, Financial Statement Presentation, sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement principles are based on the concepts in the Conceptual Framework for Financial Reporting in the Public Sector. This standard is applicable to fiscal years beginning on or after April 1, 2026.

### 2. CASH

The Commission has a policy to restrict cash and investments sufficient to fund the asset retirement obligation. As at December 31, 2024 the asset retirement obligation liability is \$1,308,658 (2023 - \$1,243,735) as described in Note 8. The Commission plans to have sufficient cash and investments on hand to fund the obligation at the time the sites are closed, however in the interim there may be times when cash and investments are less than the asset retirement obligations. Therefore, the Board has restricted additional cash and investments to cover future asset retirement obligations, capital and recycling reserves of \$2,360,217 (2023 - \$1,803,776) Note 10. As at December 31, 2024 the Commission had \$2,379,825 and \$1,049,789 in cash and investments totaling \$3,429,614 (2023 - \$2,884,113).

The Commission has access to an operating line of credit of \$100,000 bearing interest at prime plus 0.25%. There was no amount withdrawn for 2024 or 2023. Prime rate as at December 31, 2024 was 5.45% (2023 - 7.20%).

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**

**Notes to Financial Statements**

**Year Ended December 31, 2024**

**3. ACCOUNTS RECEIVABLE**

	<u>2024</u>	<u>2023</u>
Trade	\$ 361,508	\$ 275,721
Goods and Services Tax recoverable	<u>47,433</u>	<u>13,754</u>
	<u>\$ 408,941</u>	<u>\$ 289,475</u>

**4. INVESTMENTS**

	<u>2024</u>	<u>2023</u>
Guaranteed investment certificates	<u>\$ 1,049,789</u>	<u>\$ 977,703</u>

Guaranteed investment certificates maturing between September 2025 and December 2029 (2023 - July 2024 and October 2028), with interest rates varying between 3.91% and 5.36% (2023 - 4.37% and 5.36%), with an option to convert to cash with monetary penalty. The purpose of this investment is to cover future asset retirement obligations.

**5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<u>2024</u>	<u>2023</u>
Trade payables	\$ 107,604	\$ 100,302
Wages payable	88,509	90,397
Vacation accrual	<u>57,174</u>	<u>46,945</u>
	<u>\$ 253,287</u>	<u>\$ 237,644</u>

**6. OBLIGATIONS UNDER CAPITAL LEASE**

	<u>2024</u>	<u>2023</u>
Obligation under capital lease, repayable in \$5,689 blended monthly payments, expires May 2032, secured by the specific leased asset with a net book value of \$806,625 (2023 - \$914,175).	<u>\$ 438,110</u>	<u>\$ 485,402</u>

Minimum principal and interest payments are due as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 55,456	\$ 9,565	\$ 65,021
2026	56,755	8,266	65,021
2027	58,084	6,937	65,021
2028	59,428	5,593	65,021
2029	60,836	4,185	65,021
Thereafter	<u>147,551</u>	<u>4,166</u>	<u>151,717</u>
	<u>\$ 438,110</u>	<u>\$ 38,712</u>	<u>\$ 476,822</u>

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**

**Notes to Financial Statements**

**Year Ended December 31, 2024**

**7. LONG TERM DEBT**

			<u>2024</u>	<u>2023</u>
<b>Debentures</b>	<b>Rate</b>	<b>Maturing</b>		
Province of Alberta	2.081%	March 2026	\$ <u>116,045</u>	\$ <u>191,431</u>

Principal and interest payments are due as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 76,963	\$ 2,016	\$ 78,979
2026	<u>39,082</u>	<u>407</u>	<u>39,489</u>
	<u>\$ 116,045</u>	<u>\$ 2,423</u>	<u>\$ 118,468</u>

Section 3 of Alberta Regulation No. 76/2000 requires that debt and debt limits for the Commission be disclosed as follows:

	<u>2024</u>	<u>2023</u>
Total debt limit	\$ <b>6,728,400</b>	\$ 7,076,046
Total debt	<u>(554,155)</u>	<u>(676,833)</u>
Total debt limits available	<u>\$ <b>6,174,245</b></u>	<u>\$ <b>6,399,213</b></u>
Service on debt limit	\$ <b>1,177,470</b>	\$ 1,238,308
Service on debt	<u>(144,000)</u>	<u>(144,000)</u>
Service on debt limit available	<u>\$ <b>1,033,470</b></u>	<u>\$ <b>1,094,308</b></u>

The debt limit is calculated at 2 times revenue of the Commission (as defined in Alberta Regulation No. 76/2000) and the debt service limit is calculated at 0.35 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 commissions that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Commission. Rather, the financial statements must be interpreted as a whole.

# MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION

## Notes to Financial Statements

Year Ended December 31, 2024

### 8. ASSET RETIREMENT OBLIGATIONS

Tangible capital assets with associated retirement obligations include land improvements and buildings.

The Commission has asset retirement obligations to remove various hazardous materials including, asbestos, lead, mercury, and mold from various buildings under its control. Regulations require the Commission to handle and dispose of these materials in a prescribed manner when it is disturbed, such as when the building undergoes renovations or is demolished. Although the timing of the removal is conditional on the building undergoing renovations or being demolished, regulations create an existing obligation for the Commission to remove the materials when the asset retirement activities occur.

The Commission has asset retirement obligations pursuant to the *Environmental Enhancement and Protection Act* (Alberta) to fund the closure of its landfill sites and provide for the post-closure care of the facilities. Closure and post-closure activities include the final covering and landscaping, surface and ground water monitoring, leachate control, site inspection, and maintenance. The Commission is required to provide closure care upon closure of the landfill and to provide post-closure care for 25 years subsequent to closure.

The Commission has asset retirement obligations pursuant to the *Environmental Enhancement and Protection Act* (Alberta) to fund the future reclamation of its work sites. Reclamation activities include the final soil cover, landscaping, and visual inspection. Although, the timing of the work site reclamation is conditional on the length of time until the site is expected to be inactive, regulations create an existing obligation for the Commission to reclaim the work site when the asset retirement activity occur.

	<u>2024</u>	<u>2023</u>
Balance, Beginning of Year	\$ 1,243,735	\$ 1,182,033
Net Change for the Year		
Accretion expense	<u>64,923</u>	<u>61,702</u>
Balance, End of Year	<u>\$ 1,308,658</u>	<u>\$ 1,243,735</u>

Asset retirement obligations of \$1,308,658 (2023 - \$1,243,735) was measured using a present value technique. The present value was calculated using estimated total undiscounted cash flow amounting to \$1,710,328 (2023 - \$1,710,328), a discount rate of 5.22% (2023 - 5.22%), an annual inflation of 3.65% (2023 - 3.65%), with retirement and reclamation activities expected to be settled between 2032 and 2068.

### 9. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2024</u>	<u>2023</u>
Tangible capital assets cost ( <i>Schedule 1</i> )	\$ 13,357,586	\$ 13,032,718
Accumulated amortization ( <i>Schedule 1</i> )	(8,416,888)	(7,899,474)
Obligations under capital lease ( <i>Note 6</i> )	(438,110)	(485,402)
Long-term debt ( <i>Note 7</i> )	(116,045)	(191,431)
Asset retirement obligations ( <i>Note 8</i> )	<u>(1,308,658)</u>	<u>(1,243,735)</u>
	<u>\$ 3,077,885</u>	<u>\$ 3,212,676</u>

## MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION

### Notes to Financial Statements

Year Ended December 31, 2024

#### 10. ACCUMULATED SURPLUS

	<u>2024</u>	<u>2023</u>
Unrestricted surplus	<u>\$ 1,284,418</u>	<u>\$ 1,180,166</u>
Restricted surplus		
Landfill closure and post closure reserve	<u>929,067</u>	904,067
Recycling reserve	<u>231,656</u>	231,656
Capital reserve	<u>1,199,494</u>	<u>668,053</u>
Total reserves ( <i>Note 2</i> )	<u>2,360,217</u>	<u>1,803,776</u>
Equity in tangible capital assets	<u>3,077,885</u>	<u>3,212,676</u>
	<u>\$ 6,722,520</u>	<u>\$ 6,196,618</u>

#### 11. RELATED PARTY TRANSACTIONS

During the year, the Commission entered into transactions with related parties. These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties. The related party transactions are summarized as follows:

As at December 31, 2024, included in accounts receivable is \$18,837 (2023 - \$20,884) due from the member municipalities. As at December 31, 2024, included in accounts payable is \$NIL (2023 - \$NIL) due to member municipalities. The amounts owing are unsecured with no specific terms of repayment and bear interest as may be determined from time to time.

In 2024, \$668,621 (2023 - \$1,072,945) of the Commission's operating revenue came from the six member municipalities, either from requisitions or for the services provided by the Commission.

In 2024, \$16,160 (2023 - \$14,497) of the Commission's operating expenses were paid to Mountain View County and the Town of Didsbury.

The Commission is economically dependent on the member municipalities, Alberta Environment and its users for funding.

#### 12. LOCAL AUTHORITIES PENSION PLAN

Employees of the Commission participate in the Local Authorities Pension Plan (LAPP), which is covered by the *Public Sector Pension Plans Act*. LAPP is financed by employer and employee contributions and investment earnings of the LAPP Fund.

The Commission is required to make current service contributions to LAPP of 8.45% (2023 - 8.45%) of pensionable earnings up to the Canada Pension Plan year's maximum pensionable earnings and 11.65% (2023 - 12.23%) for the excess. Employees of the Commission are required to make current service contributions of 7.45% (2023 - 7.45%) of pensionable earnings up to the year's maximum pensionable earnings and 10.65% (2023 - 11.23%) on pensionable earnings above this amount.

Total current and past service contributions made by the Commission to LAPP in 2024 were \$49,702 (2023 - \$42,191). Total current and past service contributions made by the employees of the Commission to the LAPP in 2024 were \$44,368 (2023 - \$37,694).

At December 31, 2023, LAPP disclosed an actuarial surplus of \$15.06 billion (2022 - \$12.67 billion).

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**

**Notes to Financial Statements**

**Year Ended December 31, 2024**

**13. SALARIES AND BENEFITS DISCLOSURE**

Disclosures of salaries and benefits of Board members is as follows:

	<u>Salary (1)</u>	<u>Benefits (2)</u>	<u>2024 Total</u>	<u>2023 Total</u>
Board members:				
Councillor Cummings	\$ 1,418	\$ 346	\$ 1,764	\$ 959
Councillor Warnock	551	258	809	1,086
Councillor Wilcox	551	93	644	979
Councillor Miller	551	38	589	300
Councillor Moore	473	49	522	163
Councillor Hagen	158	65	223	215
Councillor Baswick	79	12	91	-
Councillor Windsor	-	-	-	489
Councillor Thompson	-	-	-	872
Councillor Harris	-	-	-	674
	<u>\$ 3,781</u>	<u>\$ 861</u>	<u>\$ 4,642</u>	<u>\$ 5,737</u>

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

(2) Mileage paid to councillors and CPP benefits.

**14. FINANCIAL INSTRUMENTS**

The Commission's financial instruments consist of cash, investments, accounts receivable, accounts payable and accrued liabilities, obligations under capital lease and long term debt. It is management's opinion that the Commission is not exposed to significant currency, credit, liquidity or market risks arising from these financial instruments. Unless otherwise noted, the fair values of these financial instruments approximate their carrying values.

(a) Credit Risk

The Commission is subject to credit risk with respect to its accounts receivable. Credit risk arises from the possibility that entities to which the Commission provides services may not fulfill their obligations. This risk is minimized by the large proportion of accounts receivable from other government entities.

(B) Interest Rate Risk

The Commission is exposed to interest rate risk to the extent that the carrying value of its obligations under capital leases and long term debt are at fixed interest rates.

**15. APPROVAL OF FINANCIAL STATEMENTS**

These financial statements were approved by the Board and Management on April 28, 2025.

**MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**

**Notes to Financial Statements**

**Year Ended December 31, 2024**

**16. BUDGET FIGURES**

The 2024 budget figures which appear in these financial statements were approved by the Board on September 25, 2023. The budget prepared by the Commission reflects all activities including capital projects and reserves for future use. The reconciliation below is provided to encompass these items and is provided for information purposes only.

	<u>2024</u> (Budget)	<u>2024</u> (Actual)	<u>2023</u> (Actual)
Annual surplus	\$ 127,981	\$ <b>525,902</b>	\$ 305,275
Add back (deduct):			
Net transfers (to) from reserves	332,051	<b>(556,441)</b>	(292,543)
Proceeds on disposal of tangible capital assets	-	<b>35,700</b>	-
Principal debt repayments	(75,386)	<b>(75,386)</b>	(73,841)
Obligations under capital lease	-	<b>(47,292)</b>	(56,904)
Acquisition of tangible capital assets	<u>(385,000)</u>	<u><b>(361,898)</b></u>	<u>(15,000)</u>
Annual surplus (deficit)	\$ <u>(354)</u>	\$ <u><b>(479,415)</b></u>	\$ <u>(133,013)</u>



**METRIX GROUP** LLP

CHARTERED PROFESSIONAL  
ACCOUNTANTS

# **MOUNTAIN VIEW REGIONAL WASTE MANAGEMENT COMMISSION**

---

## **Audit Findings Report**

For the year ended December 31, 2024

April 28, 2025

# REPORT CONTENTS

---

The infographic consists of five circular nodes arranged in a pentagonal pattern. Each node contains an icon, a title, and a page number. The nodes are: 1. Top-left: Green circle with a meeting icon, 'EXECUTIVE SUMMARY', page 3. 2. Top-middle: Red circle with a lightbulb icon, 'AUDIT RESULTS', page 5. 3. Top-right: Blue circle with a calculator icon, 'MISSTATEMENTS', page 9. 4. Bottom-left: Purple circle with a magnifying glass icon, 'CONTROL ENVIRONMENT AND OTHER OBSERVATIONS', page 11. 5. Bottom-right: Black circle with a paperclip icon, 'APPENDICES', page 12.

 <b>EXECUTIVE SUMMARY</b> 3	 <b>AUDIT RESULTS</b> 5	 <b>MISSTATEMENTS</b> 9
 <b>CONTROL ENVIRONMENT AND OTHER OBSERVATIONS</b> 11	 <b>APPENDICES</b> 12	



# EXECUTIVE SUMMARY

---

## Purpose of this report

The purpose of this report is to communicate clearly with you the findings of our audit of the Mountain View Regional Waste Management Commission (the “Commission”) for the year ended December 31, 2024. This communication is to summarize the result of our procedures and provide comments on any significant matters, including misstatements accounting policies, estimates, and other matters, that we have identified.

### Finalizing the audit

As of April 28, 2025, we have substantially completed the audit of the Commission’s financial statement with the exception of:

- Completing our subsequent events procedures.
- Obtaining the signed management representation letter.
- Completing our required communication to the Board.
- Obtaining evidence of the Board’s approval of the financial statements.

We will update the Board on significant matters, if any, arising from the completion of the audit, including the completion of the procedures above.

### Changes from the audit plan

There have been no other significant changes to our audit plan from what was communicated in our Audit Planning Report previously presented to you.

### Materiality

The auditors’ determination of materiality is a matter of professional judgement and is affected by the auditors’ perception of the financial information needs of users of the financial statements.

Materiality for the 2024 audit was set at \$95,000 (4% of operating expenses) with a trivial threshold of \$4,750. We anticipate that management will record any adjustments that we propose that are of a non-trivial nature. Please refer to summary of adjusted and uncorrected misstatements for misstatements identified.

### Significant difficulties encountered during the audit

We encountered no significant difficulties during our audit that should be brought to the attention of the Board.

## Engagement team

Team member	Role	Experience
<p><b>Jeff Alliston, CPA, CA</b> Engagement Partner</p>	<p>As the engagement partner, Jeff will have the responsibility of leading the audit and will be responsible for the quality and timeliness of the audit.</p> <p>Jeff will also be available throughout the audit process and will attend the Board meeting with management and present the financial statements.</p>	<p>Jeff holds over 15 years of public sector auditing experience working with municipalities of all types and sizes.</p> <p>He has also delivered many presentations on public sector topics and is also a member of the Emerging Issues Task Force as administered by the Government Finance Officers Association – Alberta Chapter.</p>
<p><b>Craig Poeter, CPA</b> Senior Manager</p>	<p>Craig joined the Commission audit in 2017 and will lead the team as the engagement manager.</p> <p>Craig will be responsible for planning, executing, and reporting the audit.</p>	<p>Craig holds over eight years of providing assurance services to clients and will work closely with Jeff.</p> <p>Craig has in-depth knowledge of the Commission’s processes, transactions, and requirements.</p>



# AUDIT RESULTS

The following is a summary of our audit focus including risks identified, our procedures performed in response, and our findings.

<b>Management override of controls</b>		
<b>Risk</b>	<b>Our Response</b>	<b>Findings</b>
Management is in a unique position to perpetrate financial statement fraud through the manipulation of accounting records. Under Canadian assurance standards, there is a presumed fraud risk related to management's ability to override internal controls. This risk is not rebuttable.	Using data analytics, we have identified journal entries that exhibit characteristics which may be indicative of possible control override. We have assessed the business rationale of the transactions taking into consideration estimates applied, application of accounting policies, evidence of potential management bias.	No significant findings have been identified.
<b>Tipping fees</b>		
<b>Risk</b>	<b>Our Response</b>	<b>Findings</b>
Tipping fees are calculated incorrectly.	<ul style="list-style-type: none"><li>- We performed a substantive analytical procedure to ensure tipping fees are not materially misstated.</li><li>- We have agreed the tipping fees rates to the rates approved in the Board meeting minutes.</li></ul>	No significant findings have been identified.

<b>Operating expenses</b> (including accounts payable and accrued liabilities)		
<b>Risk</b>	<b>Our Response</b>	<b>Findings</b>
Expenses have not been recorded in the correct reporting period, either due to premature recognition or missing accruals, or do not exist.	<ul style="list-style-type: none"> <li>- We have updated our understanding of the processes and controls in place over procurement and payment.</li> <li>- We have inquired with management and review subsequent Board minutes for significant transactions not recorded.</li> <li>- We have tested a sample of expenses recorded, including significant transactions.</li> <li>- We have performed a search for unrecorded liabilities.</li> <li>- We have examined accrued liabilities for accuracy and cut-off.</li> </ul>	No significant findings have been identified.
<b>Salaries, wages and benefits</b> (including employee benefit obligations)		
<b>Risk</b>	<b>Our Response</b>	<b>Findings</b>
Employees have been paid at a rate inconsistent with their employee contract.	<ul style="list-style-type: none"> <li>- We have updated our understanding over the processes and controls in place over payroll.</li> <li>- We have performed tests of controls over significant payroll controls.</li> <li>- We have performed substantive analytical procedures over salaries, wages and benefits.</li> </ul>	No significant findings have been identified.

<b>Cash and Investments</b> (including investment income)		
<b>Risk</b>	<b>Our Response</b>	<b>Findings</b>
There is an inherent risk related to cash and investments.	<ul style="list-style-type: none"> <li>- We have updated our understanding of processes and controls surrounding cash and investment activities.</li> <li>- We have obtained third party evidence over the Commission's bank balances.</li> <li>- We have tested significant reconciling items in the bank reconciliation.</li> <li>- We have assessed the classification of financial instruments recorded as cash equivalent.</li> </ul>	No significant findings have been identified.
<b>Receivable balances</b> (including due from Commission members)		
<b>Risk</b>	<b>Our Response</b>	<b>Findings</b>
Receivable balances are significantly aged or overstated and the amounts recorded will not be recorded.	<ul style="list-style-type: none"> <li>- We have updated our understanding of the Commission's policies regarding collections and provisions.</li> <li>- We have tested the subsequent receipt of receivable balances outstanding at year-end.</li> <li>- Where required, we have performed additional substantive procedures to obtain appropriate audit evidence.</li> </ul>	No significant findings have been identified.

<b>Tangible capital assets</b>		
<b>Risk</b>	<b>Our Response</b>	<b>Findings</b>
<p>There exists the risk that TCA has been expensed rather than capitalized or has been recorded incorrectly. Conversely, there exists the risk that expenditures that are not capital in nature have been capitalized.</p> <p>The valuation of TCA is subject to management's estimate which may be complex and subject to change.</p>	<ul style="list-style-type: none"> <li>- We have reviewed the amortization policy.</li> <li>- We have inquired with management regarding any indicators of impairment.</li> <li>- We have performed substantive tests of details over additions and disposals.</li> <li>- We have re-calculated amortization expense and gains / losses on the disposal of TCA.</li> <li>- We have coordinated with procedures performed over deferred revenue.</li> </ul>	<p>No significant findings have been identified.</p>
<b>Asset retirement obligations</b>		
<b>Risk</b>	<b>Our Response</b>	<b>Findings</b>
<p>The valuation, completion and existence of AROs are subject to management's estimate which may be complex and subject to change.</p>	<ul style="list-style-type: none"> <li>- We have assessed the completeness of assets identified with an asset retirement obligation.</li> <li>- We have assessed the reasonability of inputs used in calculating the estimate.</li> <li>- We have verified the mathematical accuracy of the liability calculated.</li> </ul>	<p>No significant findings have been identified.</p>



# MISSTATEMENTS

## ADJUSTED MISSTATEMENTS

Audit adjustments have been recorded in order for the Commission to comply with reporting requirements under Canadian public sector accounting standards.

Increase (decrease) from opening balances				
Differences noted	Assets	Liabilities	Accumulated Surplus	Annual Surplus
17 (including 3 management provided) audit adjustments (2023 – 3 adjustments).	\$ (81,828)	\$ 179,681	\$ 57,016	\$ (318,525)
<b>Total Adjusted Differences (Income Effect)</b>				<b>\$ (318,525)</b>

## UNCORRECTED MISSTATEMENTS

In accordance with Canadian auditing standards, we are required to request that all uncorrected misstatements be corrected. We have requested this of management.

Management has decided not to correct certain misstatements and has provided representation that the uncorrected misstatements, individually and in aggregate, are not material to the financial statements – please refer to **Appendix 2** for the management representation letter.

The total unrecorded misstatements noted during the audit amounted to a \$39,808 understatement of the Commission’s surplus for the year ended December 31, 2024.

Amount of over (under) misstatement				
Description	Assets	Liabilities	Surplus	Accumulated Surplus
To record difference in bank reconciliation	\$ 14,170	\$ -	\$ 14,170	\$ 14,170
To reallocate stale dated cheques	(21,500)	(21,500)	-	-
To remove 2023 expenses recorded in 2024	-	-	(45,796)	-
To record net effect of prior year misstatements	-	-	(8,182)	-
<b>Total unrecorded misstatements</b>	<b>\$ (7,330)</b>	<b>\$ (21,500)</b>	<b>\$ (39,808)</b>	<b>\$ 14,170</b>

After considering both quantitative and qualitative factors with respect to the uncorrected misstatements accumulated during the audit, we agree with management that the uncorrected misstatements are not material to the financial statements. Accordingly, our auditors’ opinion has not been modified with respect to the uncorrected misstatements presented.



# CONTROL ENVIRONMENT AND OTHER OBSERVATIONS

---

Our objective is to communicate appropriately to the Board any significant deficiencies in internal control that we have identified during the audit and that, in our professional judgement, are of sufficient importance to merit being reported to those charged with governance.

The audit findings contained in this report did not have a material effect on the Commission's financial statements, and as such, our audit report is without reservation with respect to these matters.

## Significant Deficiencies of Internal Controls

We have not identified any control deficiencies that we have determined to be significant to internal controls over financial reporting.

## Significant Qualitative Aspects of Accounting Policies

Management is required to disclose the assumptions it makes about the future, and other major sources of measurement uncertainty, that have a significant risk of resulting in a material misstatement to the consolidated financial statements.

Significant estimates relate to the allowance for doubtful accounts, valuation of tangible capital assets, the useful lives and related amortization of tangible capital assets, asset retirement obligations, and contingent liabilities.

Overall, we are satisfied with the reasonability of accounting estimates.

## Significant Qualitative Aspects of Accounting Estimates

Management is required to disclose the assumptions it makes about the future, and other major sources of measurement uncertainty, that have a significant risk of resulting in a material misstatement to the financial statements.

Significant estimates relate to the allowance for doubtful accounts, valuation of tangible capital assets, the useful lives and related amortization of tangible capital assets, asset retirement obligations, and contingent liabilities.

Overall, we are satisfied with the reasonability of accounting estimates.



# APPENDICES

---

- **Appendix 1 – Required communications**
- **Appendix 2 – Management representation letter**
- **Appendix 3 – New and revised accounting standards**

# Appendix 1 – Required communications

## Independence

We have been engaged to audit the financial statement of the Commission for the year ending December 31, 2024.

We believe that it is important that we communicate at least annually with you regarding all relationships between the Commission and our firm that, in our professional judgement, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the Chartered Professional Accountants of Alberta and applicable legislation, covering such matters as:

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

We are not aware of any relationships between the Commission and ourselves that, in our professional judgement, may reasonably be thought to bear on our independence that have occurred from January 1, 2024 to April 28, 2025.

## Management representation

Management's representations are integral to the audit evidence we will gather. Prior to the release of our independent auditors' report, we will require management's representations in writing to support the content of our report. Please refer to **Appendix 2**.

## Appendix 2 – Management representation letter

[THIS PAGE IS INTENTIONALLY BLANK]

April 28, 2025

Metrix Group LLP  
12840 St. Albert Trail  
Edmonton Alberta T5L 4H6

Attention: Jeff Alliston, CPA, CA

Dear Sir:

**Re: Management representations letter**

This representation letter is provided in connection with your audit of the financial statements of Mountain View Regional Waste Management Commission for the year ended December 31, 2024, for the purpose of you expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief):

**1. Financial Statements**

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated January 17, 2025 for:

- Preparing and fairly presenting the financial statements in accordance with Canadian public sector accounting standards;
- Providing you with:
  - Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:
    - A. Accounting records, supporting data and other relevant documentation,
    - B. Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
    - C. Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
- Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and
- Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

## **2. Fraud and Non Compliance**

We have disclosed to you:

- a. All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
  - i. Management;
  - ii. Employees who have significant roles in internal control; or
  - iii. Others where the fraud could have a material effect on the financial statements;
- b. All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;
- c. All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;
- d. All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and
- e. The results of our risk assessments regarding possible fraud or error in the financial statements.

## **3. Related Parties**

We have disclosed to you the identity of all of the Commission's related-party relationships and transactions of which we are aware. This includes sales, purchases, loans, transfers of assets, liabilities and services, leasing agreements, guarantees, non-monetary transactions, and transactions for no consideration for the period ended as well as related balances due to or from such parties at the period end.

All related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.

## **4. Estimates**

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian public sector accounting standards. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We confirm the methods, the data, and the significant assumptions used in making accounting estimates (including the useful lives of tangible capital assets and the corresponding rates of amortization, recoverability of accounts receivable, inventory valuation, the costs to retire assets, and the amount of accrued liabilities) and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of Canadian public sector accounting standards

## **5. Subsequent Events**

All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards requires adjustment or disclosure have been adjusted or disclosed

## **6. Commitments and Contingencies**

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

## **7. Adjustments**

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

## **8. Accounting policies**

All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous period.

## **9. Contractual compliance**

We have complied with the terms and conditions of all contractual agreements that could have a material effect, in the event of non-compliance, on the financial statements.

**10. Direct liabilities**

We have recorded in the accounts all known liabilities of our Commission as at December 31, 2024 except for trivial amounts.

**11. Future plans**

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

**12. Liabilities and contingencies**

All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.

**13. None of the directors were in debt to the Commission**

None of the directors were in debt to the Commission, other than in the ordinary course of business at the period-end or at any time during the period.

**14. Carrying value**

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

**15. Litigation**

We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.

**16. Contractual agreements**

We have disclosed to you, and the Commission has complied with, all aspects of contractual agreements that would have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

**17. Unrecorded assets**

There are no material unrecorded assets or contingent assets (such as claims relating to patent infringements or unfulfilled contracts whose value depends on satisfying conditions regarded as uncertain), that have not been disclosed to you.

Acknowledged and agreed on behalf of Mountain View Regional Waste Management Commission by:

\_\_\_\_\_  
Mr. Michael Wuetherick  
Chief Administrative Officer

\_\_\_\_\_  
April 28, 2025  
Date signed

\_\_\_\_\_  
Lorne Heppner  
Chief Financial Officer

\_\_\_\_\_  
April 28, 2025  
Date signed

**Mountain View Regional Waste Management Commission**

Year End: December 31, 2024

**Schedule of unadjusted differences**

Refno	Description	Assets	Liabilities	Equity	Income	Expenses
<b>Unrecorded - factual</b>						
SUD1	To record difference in bank	(14,169.79)	0.00	0.00	14,169.79	0.00
SUD2	To reallocate stale dated cheques	0.00	0.00	0.00	0.00	0.00
SUD3	To record the reversal of expenses	45,796.00	0.00	0.00	(45,796.00)	0.00
SUD4	To record net affect of prior year	8,181.98	0.00	0.00	(8,181.98)	0.00
		<u>39,808.19</u>	<u>0.00</u>	<u>0.00</u>	<u>(39,808.19)</u>	<u>0.00</u>
	<b>Understated/(Overstated)</b>	<b><u>39,808.19</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>(39,808.19)</u></b>	<b><u>0.00</u></b>

Prepared by	Reviewed by	Reviewed by
CRP 4/15/2025	JBA 4/19/2025	

**Mountain View Regional Waste Management Commission**

Year End: December 31, 2024

Unrecorded journal entries

Date: 1/1/2024 To 12/31/2024

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
SUD1	12/31/2024	ADMIN - BANK CHARGES	2-1500-00-814	A1-1	14,169.79			
SUD1	12/31/2024	RBC - DISBURSEMENT ACCT	3-0000-00-121	A1-1		14,169.79		
To record difference in bank reconciliation								
SUD2	12/31/2024	RBC - DISBURSEMENT ACCT	3-0000-00-121	A1-1	21,499.95			
SUD2	12/31/2024	AP - YEAR END	4-0000-00-272	A1-1		21,499.95		
To reallocate stale dated cheques								
SUD3	12/31/2024	ADMIN - CONTRACTED SERVICES	2-1500-00-239	612		23,680.50		
SUD3	12/31/2024	LANDFILL - CONTRACTED SERVICES	2-4000-00-239	612		22,115.50		
SUD3	12/31/2024	ACCUMULATED SURPLUS/DEFICIT	4-0000-00-900	612	45,796.00			
To record the reversal of expenses that occurred in 2023 that were included in 2024.								
SUD4	12/31/2024	LANDFILL - INTEREST ON LEASE	2-4000-00-831	335-1		8,181.98		
SUD4	12/31/2024	ACCUMULATED SURPLUS/DEFICIT	4-0000-00-900	335-1	8,181.98			
To record net affect of prior year misstatements								
					<b>89,647.72</b>	<b>89,647.72</b>		
<b>Net Income (Loss)</b>			<b>565,709.26</b>					

Prepared by	Reviewed by	Reviewed by
CRP 4/15/2025	JBA 4/19/2025	

## Appendix 3 – New and revised accounting standards

Standard	Summary	Effective Date
<b>PS 1202 Financial Statement Presentation</b>	This standard sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement principles are based on the concepts in the Conceptual Framework for Financial Reporting in the Public Sector.	Fiscal years beginning on or after April 1, 2026. Early adoption is permitted.

**MEETING: Special Council Meeting**

**Date: May 21, 2025**

**AGENDA NO.: 10**

**TITLE: Correspondence & Information**

**ORIGINATED BY: Karen O'Connor, CAO**

**BACKGROUND / PROPOSAL:**

Attached with this RFR are items for which Council may like to make a formal resolution. otherwise, this is accepted for information only.

**DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:**

The following items are provided:

- AB Emergency Management Agency -April/May/June 2025
- Phase 2 Regional Multiplex Study, Olds, AB
- PRLS Board Talk- Feb 27, 2025 Fortis AB Notification of Work, March 19, 2025

**RECOMMENDED ACTION:**

**MOTION** THAT Official Administrator Dour Lagore accepts the attached correspondence as information only.

**OR**

**MOTION** THAT Official Administrator Dour Lagore

INTLS: CAO: KO

# Alberta Emergency Management Agency

## Central Region Newsletter

APRIL/MAY/JUNE 2025

With the release of the new 2025 Disaster Financial Assistance Arrangements (DFAA) by the Government of Canada, the Alberta Emergency Management Agency (AEMA) is actively reviewing and assessing the updated guidelines. As part of this review, we are working quickly to update Alberta's Disaster Recovery Program (DRP) to align with the new Federal funding structure and ensure readiness for the 2025 disaster season. We are committed to supporting communities through this transition. Communities will continue to apply to AEMA for eligible disasters. Once details are confirmed, training will be provided where changes to policy or process are required.

In the meantime if you have additional disaster recovery questions, contact AEMA Recovery Coordinators at [drp.info@gov.ab.ca](mailto:drp.info@gov.ab.ca) or 1-888-671-1111.

Our in-person training offerings include ICS 100, 200, 300, 400, as well as the Planning P, Scribe, DEM, BEM, and Strike Team/Task Force Leader courses. If you are interested in scheduling or hosting a course, or if you have any other training inquiries please don't hesitate to reach out via the contact information provided below. We also will be providing the new Local Authority's Elected Officials (LAEO) course which all local elected officials are required to take within 90 days of Oath of Office. For further details pertaining to legislated training requirements please refer to the 'Local Authority Emergency Management Regulation' <https://www.alberta.ca/emergency-management-legislation>.

***Instructor to student ratio cannot exceed 1/12, maximum number of students is 24 requiring two instructors, minimum number of students is 6.***

Additionally, **half-day workshops for Command & General Staff roles** are available and intended to refresh and enhance the knowledge and skills of those with ICS 200 or higher.

If you have training you would like AEMA to attend, please let us know as we are happy to participate in the preparation, facilitation, or observation of all types of tabletops, exercises, and courses. For those of you who are in the process of planning or have already scheduled an exercise, if you could let Central Region AEMA know we can ensure it's added to our calendars.

We are also more than happy to attend your Emergency Management Agency and Committee meetings. If you would like us to attend, please reach out your earliest opportunity with an invite.

Feel free to call or text at any time as AEMA is here to support you. Your Central Region Field Officers are:

Lorne Thompson  [lorne.f.thompson@gov.ab.ca](mailto:lorne.f.thompson@gov.ab.ca)  587-591-1874

Gord Buhr  [gord.buhr@gov.ab.ca](mailto:gord.buhr@gov.ab.ca)  780-232-8589

If you are unable to get a hold of either of us, and it's an emergency, please contact the Provincial Emergency Coordination Centre Duty Officer at;

PECC 24 hr  1-866-618-2362  [pses.pecc@gov.ab.ca](mailto:pses.pecc@gov.ab.ca)  
(new PECC email – please update in your plans and contact lists)

## Central Region Emergency Management & Emergency Social Services Courses 2025 April - June

<b>Course Name (Pre-requisites)</b>	<b>Course Date</b>	<b>Contact/Registration Information Location</b>
<b>ICS 300</b> (ICS200) City of Red Deer	Tue-Thu May 06, 07 & 08, 2025 08:30am –4:30pm	Carol Lind, EM Coordinator 403-318-6549 <a href="mailto:carol.lind@reddeer.ca">carol.lind@reddeer.ca</a>
<b>Safety Officer</b> (ICS 300) Kneehill County	Tue-Thu Apr 22, 23 & 24, 2025 08:30am –4:30pm	Deb Grosfield, DEM 403-443-0457 <a href="mailto:debra.grosfield@kneehillcounty.com">debra.grosfield@kneehillcounty.com</a>
<b>Scribing for Emergency Management</b> (BEM & ICS 100) County of Stettler	Thu May 18, 2025 08:30am –2:30pm	Clint Sime, RDEM 403-742-4441 <a href="mailto:csime@stettlercounty.ca">csime@stettlercounty.ca</a>
<b>Planning P Workshop</b> (ICS 300) County of Stettler	Wed-Thu May 28 & 29, 2025 08:30am – 04:30pm	Clint Sime, RDEM 403-742-4441 <a href="mailto:csime@stettlercounty.ca">csime@stettlercounty.ca</a>
<ul style="list-style-type: none"> <li>• <b>Intro to ESS</b></li> <li>• <b>ESS Basics</b></li> <li>• <b>ESS Facility Management</b></li> <li>• <b>Donations Management</b> <ul style="list-style-type: none"> <li>• <b>Registration &amp; Reception Centre Program/MyAlberta Emergency Registration System</b></li> <li>• <b>ESS Coordinator</b></li> </ul> </li> </ul>	<b>Emergency Social Services</b> Online Courses	<p><i>To register for training send the dates and session requested and include the persons: <b>name, email and telephone number</b> of those who wish to be added to an AEMA PESS training session to: <a href="mailto:MA.AEMA-ESSTraining@gov.ab.ca">MA.AEMA-ESSTraining@gov.ab.ca</a></i></p> <p><i>To register for training send the dates and session requested and include the persons: <b>name, email and telephone number</b> of those who wish to be added to an AEMA PESS training session to: <a href="mailto:MA.AEMA-ESSTraining@gov.ab.ca">MA.AEMA-ESSTraining@gov.ab.ca</a></i></p>
Basic Emergency Management (BEM) Online	Anytime/Book to Host	Available online at <a href="#">Basic Emergency Management (BEM)</a>
Incident Command System 100 Online	Anytime/Book to Host	Available online at <a href="#">Incident Command System ICS-100</a>
Local Authority's Elected Officials (LAEO) Course - Online	Anytime/Book to Host	Available online at <a href="#">Municipal Elected Officials Course</a>
Scribing for Emergency Management	Anytime/Book to Host	Available online at <a href="#">Scribing for Emergency Management</a>
<b>Central Region Regional AHIMT (CRAHIMT) Training</b>		For information regarding CRAHIMT, please contact; Drayton Bussiere, <a href="mailto:dbussiere@rdcounty.ca">dbussiere@rdcounty.ca</a>

To find the most up-to-date listing of courses please visit the [AEMA Training Calendar](#). Courses are being added to the training calendar on a regular basis, check regularly.

**All AEMA instructor led courses are free of charge to Alberta municipalities.**

**PLEASE NOTE: Online ICS-200 is not recognized by ICS Canada.** You should confirm if your organization recognized this training as a pre-requisite for ICS-300 **prior** to registering. The following link will take you to a listing of course administration and approved ICS providers <https://www.alberta.ca/aema-course-administration>

**TIME BETWEEN ICS COURSES:** AEMA requires 5 months minimum between I-200, I-300, and I-400. The intention is that participants in I-200, I-300, and I-400 have some time between courses to integrate the information, prevent information overload, and to apply the information during an exercise, pre-planned event, or an Incident. It is the intention of ICS Canada that a period of time should pass between courses to allow the candidate to apply training and gain experience before moving to the next level. (ICS Canada Curriculum and Training Standards document 2019, page 9).

**Booking AEMA Instructor Led Emergency Management Training**

If you are considering hosting an AEMA emergency management course in 2025 please contact your Central Region Field Officer by email or phone.

---

## Frequently asked questions

# Alberta Emergency Social Services (ESS) Framework 2025

The Alberta Emergency Management Agency (AEMA) is releasing a revised Alberta Emergency Social Services Framework (the framework). This is a revision to the Provincial Emergency Social Services Framework initially published in 2016. The framework is intended for emergency social services (ESS) practitioners and emergency management stakeholders in Alberta, including local authorities, First Nations, the Government of Alberta (GoA), the private sector and civil society organizations (CSOs). Considering the increasing frequency, scale and complexity of disasters, the revised framework supports a whole-of-society approach to emergency management, integrating ESS as a critical component.

### What is the Alberta ESS Framework?

The framework, mandated through the Alberta Emergency Plan (AEP), describes the ESS system in Alberta. It outlines the roles and responsibilities of all ESS partners and the processes for coordinating ESS during emergencies and disasters.

### Why is the framework necessary?

Alberta has experienced several significant disasters over the past decade since the framework's initial release in 2016. Post-incident assessments have highlighted gaps in emergency management doctrine, particularly ESS, that have impacted response efforts. This is particularly true where incidents are complex, of long duration, or have involved a wide range of stakeholders (local authorities, First Nations, Metis Settlements, GoA departments, industry, civil society organizations, etc.)

The framework makes specific reference to the lessons learned from past emergencies and disasters and reaffirms the GoA's approach to ensuring those lessons are implemented. It reflects the increasing understanding that ESS must be an integrated component of emergency management rather than a separate activity.

### Will communities be required to adopt/follow the framework?

The framework aims to describe a system built to support the ongoing development of ESS systems and capabilities, recognizing differences in capability and capacity between communities and providing guidance to enhance equitable treatment of all communities across Alberta.

The framework can be used to support and guide the development of a community ESS program and ESS plan. It is descriptive, not prescriptive. It does not supersede or alter the requirement under the Local Authority Emergency Management Regulation (LEMR) for local authorities to develop and incorporate an ESS plan as part of their emergency plan.

While the framework mentions programs and partners essential to the delivery of ESS, it does not dictate the development or delivery of those programs. The descriptive nature of the framework is intended to provide structure, enabling each partner to develop their program in accordance with their mandate,

capability and capacity in a manner that supports and increases interoperability and integration across the province.

Were stakeholders and partners consulted?

Beginning in late 2022, the development of the framework has been an iterative process involving targeted stakeholder engagement through the Emergency Social Services Network of Alberta (ESSNA) regional leads, AEMA staff and leadership, and departments across the Government of Alberta with ESS-related responsibilities.

What supports are available for communities to enable them to adopt the framework?

AEMA ESS officers have been actively involved in the development of the framework and will be available as subject matter experts to support their regional communities and stakeholders. ESS officers can advise communities on how to integrate best practices and develop their ESS programs and plans. Additional resources are in development and will be accessible through ESS officers and on the ESS community resources SharePoint site.

Will the framework require changes to local ESS plans and/or emergency plans?

The adoption of the framework could result in changes for emergency plans and ESS plans to reflect the integration of ESS in the organization and structures, as well as the processes, procedures and terminology contained within the system. The framework is descriptive, not prescriptive so framework alignment is at the discretion of each local authority, First Nation, and Metis Settlement.

What if communities have difficulties with meeting some of the ESS services outlined?

The framework does not require a community to change their ESS systems; rather, it encourages movement towards a more effective, efficient and integrated ESS system for more equitable services to all Albertans in times of emergencies and/or disasters. Communities can request support through their AEMA ESS officer to find solutions, such as connection with ESS partners, for services they are unable to provide locally. This is ideally done during planning and preparedness activities but can also be done as an official support request during response.

How can anyone be expected to keep up with the constant changes in emergency management?

Alberta has experienced some of Canada's most significant and costly disasters since 2010. Lessons learned from each of these disasters and many smaller, yet impactful, incidents across the province have informed the ongoing development in emergency management. Continuous improvement is a characteristic of the maturing nature of emergency management in Alberta.

Alberta is recognized as a national leader in emergency management, in part as a result of the drive to ensure our province and its many communities are resilient and well-prepared to meet the difficult challenges that arise from emergencies and disasters. The revision of the Alberta ESS Framework sets one of the conditions for improved response and recovery outcomes for Alberta communities.

Does the framework impact First Nations and Metis Settlements?

The framework is intended to be utilized by all stakeholders in the Alberta emergency management system, specifically those providing ESS or involved with its delivery. The framework describes best practices, but it is not mandatory for any community, including First Nations. First Nations in Alberta will continue to have access to provincial emergency management supports through the AEMA First Nations field officers, as well as through funding from Indigenous Services Canada.

Metis Settlement Chairpersons and Councils are considered local authorities under the *Emergency Management Act* and as such are subject to the LEMR. The framework is a descriptive document and is not mandatory for local authorities, including Metis Settlements.

Will there be another revision of the framework?

The framework is subject to a comprehensive scheduled review every five years with other periodic updates as required. Additional triggers for review and amendment may include lessons from simulated exercises, large-scale incidents or the activation of the Provincial Emergency Coordination Centre (PECC).

If we have more questions, who can we contact?

For more information on the framework, emergency management stakeholders can contact their AEMA ESS officer and/or AEMA field officers directly.

AEMA regional ESS officers are as follows:

- Northwest – Darryl Martin
- Northeast – Leah David
- North Central – Stacey Gislason
- East Central – Shauna Hetherington
- Central – Sandi Misselbrook
- South Central – Erin Harhara
- South – Brad Hove

You can also reach both the AEMA ESS officers and/or AEMA field officers via the PECC:

PECC Non-Urgent Inquiries: 780-644-5425  
PECC Email: [pses.pecc@gov.ab.ca](mailto:pses.pecc@gov.ab.ca)

## Phase 2 Regional Multiplex Study

### Project Brief and Stakeholder Engagement Overview

The Town of Olds, in collaboration with key partners, is launching Phase 2 of its Regional Multiplex Study. This phase will evaluate the future of regional recreation infrastructure, building on the 2021 Regional Recreation and Culture Master Plan and the 2024 Sportsplex Condition Assessment.

The Town of Olds received a \$200,000 Alberta Community Partnership (ACP) grant in 2025 to complete this study. The project deadline is March 2027.

#### Project Scope and Objectives

The Phase 2 Regional Multiplex Study will explore two primary scenarios:

1. **Renovating or expanding the Olds Sportsplex** based on recommendations from the 2024 Condition Assessment Report (Summarized in Appendix B).
2. **Developing new multi-use facilities**, potentially on Olds College land, to serve regional recreation needs while exploring educational programming opportunities. This exploration will include a future recreation facility and the collocation of Olds Regional Exhibition.

Key considerations in this analysis will include:

- Cost-Benefit Analysis: A comparison of capital and operational costs for each option, assessing financial feasibility and long-term sustainability.
- Community Needs Assessment: Identifying current and projected recreation demands to ensure the selected approach aligns with regional requirements.
- Operational Sustainability: Evaluating models for governance, management, and ongoing operational funding to ensure long-term viability.
- Funding Opportunities: Exploring potential provincial and federal grants, along with alternative funding sources and partnership models.
- Location Feasibility: Determining whether there is sufficient benefit for Olds College to dedicate land for future recreation use.

#### Project Rationale

This study comes at a critical time as population growth, facility aging, and shifting community need converge.

The 2021 Regional Recreation Study emphasized the growing demand for improved recreation facilities in Olds and highlighted how regional population trends, facility utilization rates, and gaps in service delivery could justify further investment in recreation infrastructure. Additionally, the study underscored the role that key institutions, such as Olds College of Agriculture and Technology and Chinooks Edge School Division, could play in supporting a regional facility.

Simultaneously, the Olds Sportsplex Condition Assessment evaluated the state of the existing facility and presented several options, ranging from minor renovations to full-scale redevelopment. While some

improvements could extend the facility's lifespan, they may not address long-term needs or accommodate expanded programming. Consequently, a broader evaluation of options is required.

### **Strategic Considerations**

- **Educational Integration:** A facility near Olds College and Olds High School presents unique advantages through integration with post-secondary and secondary education programming. Additionally, a strategic partnership may allow for shared spaces, such as fitness areas, classrooms, and event venues, benefiting multiple user groups.
- **Operational Sustainability:** Another key element of the study will be determining whether additional land is required should the Sportsplex be renovated or expanded. The land to the south of the existing facility, currently occupied by Olds Regional Exhibition (ORE), could be an option. Exploring whether relocation of ORE is feasible could create a broader regional strategy that benefits multiple stakeholders. Co-locating facilities near campus could enhance facility utilization during off-peak hours, improve operational sustainability, and drive community vibrancy.

### **Stakeholder Engagement**

Input from municipalities, educational institutions, user groups, and community members will be critical in assessing demand, evaluating partnership opportunities, and ensuring the best possible outcome. While the Towns of Bowden and Sundre, and the Village of Cremona have indirectly supported this project via the ACP grant process, broader regional consultation may be necessary to determine how future recreation planning can best serve the entire region.

### **Partner Contributions and Considerations**

#### ➤ **Olds College**

As mentioned, the study will explore whether opportunities exist to co-locate future recreation facilities on college land in a way that supports educational programming and maximizes facility use. The intent is to assess whether such a partnership is possible. Considerations will include the potential for shared use spaces, alignment with program delivery and event hosting, and broader regional benefits. While precedent exists on a smaller scale (Olds Aquatic Centre), this potential project is much larger in scale and would have to make sense for Olds College. It is assumed that any future facilities would have no ownership or operating liabilities for Olds College.

#### ➤ **Mountain View County (MVC)**

Mountain View County is a key partner in the Regional Multiplex Study and will play an essential role in shaping the project's direction. The County's participation ensures that regional needs are reflected in future recreation planning and strengthens any case for a shared regional approach to facility development and use. Moreover, the Olds College lands in question are in both the Town of Olds and MVC, meaning any future development would need cooperation between both municipalities.

#### ➤ **Olds Regional Exhibition (ORE)**

Olds Regional Exhibition (ORE) is a long-standing and valued institution in the community. As the Town explores the future of the Sportsplex and surrounding lands, ORE's participation in this study is key.

ORE's involvement presents an opportunity to identify long-term solutions that support its continued success, including:

- *Exploring Shared Use Opportunities:* With Olds College and other partners, particularly for facilities like the riding arena, stock corrals, and grandstands.
- *Improved Infrastructure and Modernization:* ORE's relocation may offer the chance to design and build facilities that better meet current and future needs.
- *Enhanced Event Hosting Capabilities:* Including potential integration into larger regional events such as rodeos, Summer Synergy, and AgSmart to name a few.

By ORE partnering on this study, any future funding made available to ORE by the Government of Alberta (following the Deloitte Report) could be made more efficient and focused by the work done in this recreation study.

➤ Chinooks Edge School Division (CESD) and Ecole Olds High School

CESD and Olds High School are essential partners in this Phase 2 study, as the high school's proximity to a potential future facility presents unique opportunities for students and the community. A well-integrated facility could provide direct benefits, including:

- *Enhanced Student Access to Recreation Facilities:* Providing students with improved access to sports, fitness, and wellness amenities during school hours.
- *Expanded Educational Programming:* Potential for integrating physical education, sports science, and extracurricular programs with modern recreation infrastructure.
- *Increased Facility Utilization:* Leveraging school-hour programming to ensure steady usage of the facility beyond traditional peak hours.
- *Increased Funding Potential:* Promoting shared facilities, collaboration, and broad stakeholder engagement will help future capital funding applications to provincial and federal programs.

CESD's willingness to consider how Olds High School can integrate with a future regional facility will be vital in shaping this study.

### **Next Steps**

In June 2025, the Town of Olds will release a Request for Proposals (RFP) to hire a consultant to lead this project. Gathering input from partners to build the RFP will help ensure the study's scope reflects regional needs and priorities. The success of this initiative will depend on strong collaboration and forward-thinking solutions. We will reach out soon to discuss this next step.

### **Appendices:**

- **Appendix A:** Summary of the 2021 Regional Recreation Study
- **Appendix B:** Summary of the Olds Sportsplex Condition Assessment

**Prepared By:**

Brent Williams  
Chief Administrative Officer  
Town of Olds

DRAFT

***Appendix A: Summary of the Regional Recreation Master Plan***

The [2021 Mountain View Regional Parks, Recreation, and Culture Master Plan](#) was developed collaboratively by the Towns of Olds, Didsbury, Carstairs, and Sundre, the Village of Cremona, and Mountain View County. The plan updates a previous 2009 document and provides strategic guidance on recreation, parks, and cultural service delivery in response to community growth and evolving needs. It

also provides a roadmap for enhancing recreation services and infrastructure through collaboration, strategic investments, and community engagement.

### **Key Findings & Analysis**

- The region has a strong base of recreation and cultural facilities, but many are aging and require renewal.
- Accessibility and inclusion remain challenges in several facilities.
- There are gaps in recreation programming and low awareness of available opportunities.
- The lack of connectivity between trails and parks is a significant concern.
- Heavy reliance on aging volunteer networks for recreation and cultural programming.
- Opportunities exist to leverage parks, recreation, and culture for tourism and economic development.

### **REGIONAL PRIORITIES**

- 1. Defining Local vs. Regional Facilities**
  - Establish a classification system to distinguish between facilities best managed locally and those needing regional collaboration.
- 2. Feasibility Study for a Regional Multipurpose Leisure Centre**
  - Proposed components: Fieldhouse, ice rink, gymnastic space, indoor playground, climbing wall, indoor track, and sport fields.
- 3. Development of a Regional Trail Network**
  - Improve trail connectivity and diversify trail types (paved, cross-country, motorized, etc.).
- 4. Optimizing Ice Arena Utilization**
  - Address peak usage in Olds, Carstairs, and Didsbury.
  - Explore full use of underutilized arenas in Cremona and Sundre.
- 5. Enhancing Accessibility & Inclusivity**
  - Improve physical access to facilities.
  - Ensure diverse programming that includes all cultures, ages, and abilities.
- 6. Strengthening Recreation Funding Agreements**
  - Improve the existing shared funding model between Mountain View County and municipalities.
- 7. Adopting a Capital Project Evaluation Process**
  - Ensure data-driven decision-making for future recreation investments.
- 8. Facility Condition Assessments**
  - Conduct reviews to determine lifecycle costs and renewal needs for key facilities.
- 9. Establishing a Regional Recreation Task Force**

- Enhance intermunicipal collaboration and knowledge-sharing among recreation providers.

#### 10. Developing a Regional Tourism Strategy

- Align recreation development with tourism initiatives to drive economic benefits.

### **ACTION ITEMS FOR THE TOWN OF OLDS**

#### **1. Conduct a Facility Condition Assessment**

- Assess current recreation and cultural facilities in Olds.
- Prioritize maintenance, upgrades, and accessibility improvements.

#### **2. Advocate for & Support a Regional Multipurpose Leisure Centre**

- Work with partners on a feasibility study for shared, high-demand recreation facilities.
- Seek potential funding opportunities from provincial and federal sources.

#### **3. Improve Accessibility & Inclusivity in Facilities**

- Review and address barriers to entry in Olds' recreation spaces.
- Introduce programming that meets diverse needs (e.g., all-gender change rooms).

#### **4. Strengthen Intermunicipal Funding Agreements**

- Renegotiate shared funding agreements with Mountain View County to ensure sustainable financial support.

#### **5. Expand & Connect Trail Systems**

- Advocate for a regional trails network that connects Olds to surrounding areas.
- Secure funding for trail development and maintenance.

#### **6. Increase Awareness & Participation in Recreation Programming**

- Improve marketing and outreach for existing programs.
- Utilize digital platforms and community engagement strategies to boost participation.

#### **7. Support the Development of a Regional Tourism Strategy**

- Collaborate on branding Olds as a recreation and cultural hub.
- Align recreation investments with tourism development goals.

### **Appendix B: Summary of the Olds Sportsplex Condition Assessment**

The [2021 Sportsplex report](#), prepared by KDW Architecture and Stephenson Engineering Ltd., assessed the current condition and future needs of the Olds Sportsplex. It provided a Facility Needs Assessment, Conceptual Master Plan, and a Facility Life Cycle Assessment for the next 30 years. Additionally, a Barrier-Free Study was conducted to identify accessibility deficiencies.

#### **Background**

- The Olds Sportsplex, built in 1979, is a 10,649 sqm facility featuring two ice rinks and a six-sheet curling rink.
- The facility serves multiple user groups, including the Olds Grizzlys (AJHL), Olds College Broncos (ACAC), and local sports organizations.
- A Regional Recreation Master Plan identified high demand for ice time, accessibility concerns, and infrastructure limitations.
- Expansion options consider the Olds Regional Exhibition (ORE) grounds as a potential site.

### **Key Facility Issues**

- **Space Deficiencies:**
  - Auxiliary rink is too small for regulation hockey.
  - Lack of sufficient change rooms (especially for women & referees).
  - Limited public seating and storage space.
- **Accessibility Concerns:**
  - No elevator access to basement and curling club.
  - Narrow seating and non-compliant washrooms.
- **Parking Shortages:**
  - Currently 168 stalls vs. required 325 stalls.
- **Aging Infrastructure:**
  - Mechanical and electrical systems require upgrades or replacements within 10 years.
  - Roof drainage issues pose a risk of further deterioration.

### **Development Scenarios**

The report evaluates three options:

#### Scenario 1: No Action

- Maintain the existing facility without major renovations.
- Costs: \$6.36M over 10 years for critical repairs.
- Pros: Buys time for future decisions.
- Cons: Facility remains subpar for accessibility and user needs.

#### Scenario 2: Expansion

- Replace auxiliary rink with full-size Junior Hockey arena.
- New facilities: 12 additional change rooms, first aid room, training spaces.

- Accessibility upgrades: Two elevators.
- Mechanical/Electrical: Improved HVAC, plumbing, and fire suppression.
- Estimated Cost: TBD (not provided in the report).

### Scenario 3: New Construction

- New arena built on ORE grounds or elsewhere; existing facility could be repurposed.
- Larger, modernized space meeting all accessibility and program needs.
- Total required space: 127,408 sq. ft. vs. existing 114,625 sq. ft..
- Pros: Long-term solution with modern facilities.
- Cons: Higher initial costs.

### **Conclusion & Recommendations**

- Expansion or New Construction are recommended over "No Action."
- Accessibility upgrades should be prioritized.
- Collaboration with regional municipalities may help fund new facilities.



---

# PRLS BOARD TALK

---

## Highlights of the Parkland Regional Library Board Meeting

FEBRUARY 27, 2025

### Vacant Seats on the Executive Committee

At the November organizational board meeting, seats 7 and 8 on Parkland's Executive Committee were not filled. After sending out invitations to PRLS board members for Areas 7 and 8, staff found three volunteers, Dana Kreil of Lacombe County for Area 7, Les Stulberg from the County of Stetter, and Elaine Fossen from Village of Forestburg both for area 8. Stephen Levy from the Village of Sedgewick also volunteered. Les Stulberg was appointed for seat 8, and Danna Kreil was appointed for seat 7.

### Parkland Annual Report

Each year Parkland is required to submit an annual report to the Public Library Services Branch (PLSB) at Municipal Affairs.

An annual report infographic with highlights from 2024 will be prepared and distributed to member municipalities in the coming weeks.

### Outlet Annual Reports

The Parkland Board is the governing board for four library service points. They are:

**Brownfield Community Library** – County of Paintearth

**Nordegg Public Library** – Clearwater County

**Spruce View Community Library** – Red Deer County

**Water Valley Public Library** – Mountain View County

Highlights from their annual reports are included below:

### Nordegg Public Library Accomplishments

Maintained a great set of dedicated volunteers through our new year in our new space, provided by our Clearwater County in the beautiful updated Discovery Center. We added a new shelf unit to accommodate the collections comfortably, not stuffed. Had a good weeding session and an in-depth inventory was completed. Parkland came out to offer our volunteer staff some technology training, which was very well received! We also ran a few small community programs; held an initial author reading and community groups utilized our library space. We are absolutely loving our one-year-old library premises. Proud to be part of the library systems in Alberta. Literacy for all!

### Spruce View Community Library Accomplishments

This past year we partnered with Red Deer County to bring programs to the community library. They have been very well attended and hope to bring many more. Our early literacy program is very well attended and we partnered up with the Family Resource Network to bring these programs to the library.

### Water Valley Public Library Accomplishments

I am really happy that the library got a much-needed mini renovation this year. The new bookshelves are much more appropriate for the space and they have slightly increased the space we have for books. Our young adult programming is mostly used by our local homeschool community and we are really happy to provide space for this growing group of people in our community.

On January 16<sup>th</sup> and again on February 13<sup>th</sup>, Parkland's Director attended a Zoom meeting hosted by the Public Library Services Branch at Municipal Affairs. The purpose of the meeting was to discuss whether allowing library systems to be the "board of record" for library service points was to continue. This meeting was a follow-up meeting from one held on November 20<sup>th</sup> last year. As yet no decisions have been made by the government. It was made clear at the meeting that should systems no longer be the allowed to be the governing board for library service points, it could be years before any change occurs.

### Advocacy Committee Report

Parkland's Advocacy Committee has a revised Terms of Reference and a new focus for 2025. In an effort to increase the effectiveness of the Advocacy Committee, the number of committee members was changed from

10 members to six, and members will be expected to perform advocacy activity including meeting with MLA's, visiting municipal councils and providing training/mentorship to member library boards.

Volunteers appointed include Board Chair Barb Gilliat, Gord Lawlor, Sarah Fahey, Ray Reckseidler, Todd Dalke, and Stephen Levy.

## Parkland's Auditor 2025-2027

The 2024 audit concludes Parkland's current three-year contract for audit services with MNP.

Parkland staff have been very happy with MNP's audit services since they started working with us in 2019. Staff did not recommend switching auditors or engaging in a request for proposal to seek alternate audit services as Parkland's two finance staff, are retiring in 2025.

The 2024 Parkland audit will be presented to the board in May.

## Woodworker's Guild Joint Project

Late last year, Parkland entered into a partnership with the Central Alberta Woodworker's Guild (CAWG), a volunteer organization, to produce a variety of puzzle kits for programming in public libraries. These kits are intended to provide children with a way to develop their manual dexterity. The kits are equally useful for seniors or those experiencing cognitive decline who wish to improve their motor, nervous, or hand-eye coordination skills. The kits are also perfect for multi-generational programming.

In an attempt to be responsible conservators, these kits were produced at low cost with repurposed oak from unwanted church pews. The puzzles and kits can be assembled and disassembled over and over again, allowing for years of use.

An event to introduce the kits, to which the press and members of CAWG will be invited, is planned for March 21<sup>st</sup> at the Servus Credit Union Public Library in Blackfalds. All are welcome!

## Committee News from Trustees

**Hardisty Public Library** has a new library manager; Heidi Dayot was promoted from assistant manager to library manager. Many thanks to Consultant Olya Korolchuk for all her help.

**Innisfail Public Library** is promoting their library service to the Bowden Penitentiary. They also have 20% of

schoolchildren in the town being homeschooled since COVID, and many of them hang out at the library as their home base. The library offers various programming for the homeschoolers.

They also promote library memberships for members at the Bowden Penitentiary, organizing pick up and drop offs to inmates.

The **Penhold & District Public Library** would like to talk to other nearby municipalities about advocacy to their school districts.

**Delburne Municipal Library** has a new librarian, which allows them to be open for more hours. They have also set up six book bins around the community.

## Board Members Present

Barb Gilliat (Board Chair), Gord Lawlor, Ray Reckseidler, **(Zoom)** Jackie Almborg, Delijah Antaloczy, Paul Ashfield, Alison Barker-Jevne, Jul Bissell, Laureen Clark-Rennie, Deb Coombes, Edna Coulter, Teresa Cunningham, Todd Dalke, Jeff Eckstrand, Sarah Fahey, Elaine Fossen, Shaleah Fox, Dwayne Fulton, Twyla Hale, Kathy Hall, Dana Kreil, Stephen Levy, Bryce Liddle, Julie Maplethorpe, Philip Massier, Ricci Matthews, Marc Mousseau, Cheryl Dezall, (alt. Joy-Anne Murphy), Jordon Northcott, Jacquie Palm-Fraser, Paul Patterson, Shawn Peach, Leonard Phillips, Dianne Roth, Sandy Shipton, Les Stulberg, Harvey Walsh, Carlene Wetthuhn, Bill Windsor, Janice Wing

## Regrets

Joy-Anne Murphy, Jackie Northey, Shawn Peach

## Absent

Derald Anderson, Wayne Clark, Cal David, Les Fee, Tim Field, Pam Hansen, Cody Hillmer, Cody Johnson, Darryl Motley, Jas Payne, Naomi Tercier, Shannon Wilcox

## Guests

Malcolm Boyd

## Next Meeting: May 15, 2025 (Zoom)

For more information, or if you want a copy of the draft minutes from this board meeting, please contact PRLS.

**MEETING:** Special Council Meeting

**Date:** May 21, 2025

**AGENDA NO.:** 11

**TITLE:** Adjournment

**ORIGINATED BY:** *Karen O'Connor, CAO*

**BACKGROUND / PROPOSAL:**

A Member of Council will move to adjourn the meeting.

**RECOMMENDED ACTION:**

**MOTION** THAT Official Administrator Doug Lagore adjourn the Village of Cremona Special Council Meeting on the 21<sup>st</sup> day of M a y at \_\_\_\_\_p.m.

INTLS: CAO: KO