



# MUNICIPAL DISTRICT OF GREENVIEW No. 16

## REGULAR COUNCIL MEETING AGENDA

April 23, 2024

9:00 AM

Administration Building  
Valleyview, AB

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#1	CALL TO ORDER		
#2	ADOPTION OF AGENDA		
#3	MINUTES		
		3.1 Regular Council Meeting Minutes held April 9, 2024	3
		3.2 Business Arising from the Minutes	
#4	PUBLIC HEARING		
#5	DELEGATION	10:00 a.m.	
		5.1 Audit Discussion	
#6	BYLAWS		
		6.1 Bylaw 24-960 Small Business Tax Incentive	13
		6.2 Bylaw 24-961 Tax Bylaw 2024	21
#7	BUSINESS		
		7.1 Policy 9100 Disposal of Assets	28
		7.2 Grande Cache Chamber of Commerce Grant Extension Request	37
		7.3 Nitehawk Year-Round Adventure Park Correspondence	46
		7.4 MOA – Valleyview Medical & Dental Complex	63
		7.5 Maskwa Medical Clinic – Letter of Support	71
		7.6 2024 Dust Control Options & Product Trials	73
		7.7 Surface Treatment Alternative Options	78

#8 NOTICE OF MOTION

#9 CLOSED SESSION

- 9.1 Tender Award - Bridge File 76637 Construction  
Disclosure Harmful to Business Interests of a Third Party  
Section 16, FOIP
- 9.2 Tender Award - Bridge File 77159 Construction  
Disclosure Harmful to Business Interests of a Third Party  
Section 16, FOIP
- 9.3 Construction Tender Award for Forestry Truck Road KM 71-81  
Disclosure Harmful to Business Interests of a Third Party  
Section 16, FOIP
- 9.4 Tender Award - Construction for Township Road 704 Overlay  
Disclosure Harmful to Business Interests of a Third Party  
Section 16, FOIP
- 9.5 Tender Award – Grande Cache Water and Sewer Extension –  
Memorial Drive  
Disclosure Harmful to Business Interests of a Third Party  
Section 16, FOIP
- 9.6 Land Sale Agreement  
Disclosure Harmful to Business Interests of a Third Party  
Section 16, FOIP
- 9.7 Water Use Agreement  
Disclosure Harmful to Business Interests of a Third Party  
Section 16, FOIP
- 9.8 Ministry Advisory Committee  
Advice from Officials  
Section 24, FOIP

#10 MEMBERS  
REPORTS/EXPENSE CLAIMS

- Ward 1
- Ward 2
- Ward 3
- Ward 4
- Ward 5
- Ward 6
- Ward 7
- Ward 8
- Ward 8
- Ward 9
- Ward 9

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#11 ADJOURNMENT

Minutes of a  
**REGULAR COUNCIL MEETING**  
**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**  
Greenview Administration Building,  
Valleyview, Alberta on Tuesday, April 9, 2024

**#1**  
**CALL TO ORDER**  
**PRESENT**

Reeve Tyler Olsen called the meeting to order at 9:00 a.m.

Ward 9	Reeve Tyler Olsen
Ward 8	Deputy Reeve Bill Smith
Ward 1	Councillor Winston Delorme
Ward 2	Councillor Ryan Ratzlaff
Ward 3	Councillor Sally Rosson
Ward 4	Councillor Dave Berry
Ward 5	Councillor Dale Smith
Ward 6	Councillor Tom Burton
Ward 7	Councillor Jennifer Scott
Ward 8	Councillor Christine Schlieff
Ward 9	Councillor Marko Hackenberg

**ATTENDING**

Chief Administrative Officer	Stacey Wabick
Director, Corporate Services	Ed Kaemingh
Director, Planning & Economic Development	Martino Verhaeghe
Director, Community Services	Michelle Honeyman
Director, Infrastructure and Engineering	Roger Autio
Recording Secretary	Wendy Holscher
Legislative Services Officer	Sarah Sebo
Manager, Communications & Marketing	Stacey Sevilla

**ABSENT**

**#2**  
**AGENDA**

MOTION: 24.04.176 Moved by: COUNCILLOR TOM BURTON

That Council adopt the Agenda of the April 9, 2024, Regular Council Meeting as amended.

- Add Closed Session Agenda Item 9.2 - Northern Gateway School Support (Sec 21, FOIP)

FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Schlieff, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

CARRIED

**#3  
MINUTES**

**MOTION: 24.04.177 Moved by: COUNCILLOR TOM BURTON**  
That Council adopt the minutes of the March 26, 2024, Regular Council Meeting as amended.

- Amend motion 24.03.154 to include total revenues number and expenditures number.

**FOR:** Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Schlieff, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

**CARRIED**

**BUSINESS ARISING  
FROM THE MINUTES**

**BUSINESS ARISING FROM MINUTES**

**4.0 PUBLIC HEARING**

**5.0 DELEGATIONS**

**6.0 BYLAWS**

Councillor Schlieff exit the meeting at 9:21 a.m.

**6.1 BYLAW 24-960 SMALL BUSINESS TAX INCENTIVE**

**BYLAW 24-960  
1<sup>ST</sup> READING**

**MOTION: 24.04.178 Moved by: COUNCILLOR JENNIFER SCOTT**  
That Council give first reading to Bylaw 24-960 Small Business Tax Incentive, as amended.

- 5.1 Provincial School Requisitions and Seniors Housing Requisitions should have their own bullet point.

**FOR:** Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

**ABSENT:** Councillor Schlieff

**CARRIED**

**2<sup>ND</sup> READING**

**MOTION: 24.04.179 Moved by: COUNCILLOR SALLY ROSSON**  
That Council give second reading to Bylaw 24-960 Small Business Tax Incentive, as presented.

**FOR:** Reeve Olsen, Deputy Reeve Bill Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

**AGAINST:** Councillor Dale Smith

**ABSENT:** Councillor Schlieff

**CARRIED**

- 2024 OP BUDGET AMENDMENT**
- 6.2 BYLAW 24-961 TAX BYLAW 2024**
- MOTION: 24.04.180 Moved by: COUNCILLOR TOM BURTON  
That Council amend the 2024 Operating Budget, establishing total revenues of \$178,650,296 and expenditures of \$178,650,296 due to an increase of \$73,002 for The Evergreens Foundation Property Tax Requisition and \$28,290 for the Designated Industrial Property Tax Requisition.  
FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry  
ABSENT: Councillor Schlieff
- CARRIED
- BYLAW 24-961 1<sup>ST</sup> READING**
- MOTION: 24.04.181 Moved by: COUNCILLOR RYAN RATZLAFF  
That Council give first reading to Bylaw 24-961 “Tax Bylaw 2024” as presented.  
FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry  
ABSENT: Councillor Schlieff
- CARRIED
- Councillor Schlieff re-entered the meeting at 9:40 a.m.
- 2<sup>ND</sup> READING**
- MOTION: 24.04.182 Moved by: COUNCILLOR SALLY ROSSON  
That Council give second reading to Bylaw 24-961 “Tax Bylaw 2024” as amended.
- Update the date for the signing on the bylaw.
- FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Schlieff, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry
- CARRIED
- 7.0 NEW BUSINESS**
- 7.1 POLICY 8000 “GREENVIEW SUPPORT RECOGNITION”**
- POLICY 8000**
- MOTION: 24.04.183 Moved by: COUNCILLOR DALE SMITH  
That Council approve Policy 8000 “Greenview Support Recognition” as presented.  
FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Schlieff, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry
- CARRIED

**REPEAL 1026**

**MOTION: 24.04.184** Moved by: COUNCILLOR JENNIFER SCOTT  
That Council repeal Policy 1026 “Greenview Grant Recognition”.  
FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Schlieff, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

CARRIED

**BEAR CREEK REQUEST**

**7.2 SPONSORSHIP REQUEST - BEAR CREEK FOLK MUSIC FESTIVAL**

**MOTION: 24.04.185** Moved by: COUNCILLOR WINSTON DELORME  
That Council approve sponsorship in the amount of \$5,500.00 to the Bear Creek Music Festival Society in hosting the 7th Annual Bear Creek Folk Music Festival on August 16-18th, 2024 in Grande Prairie, Alberta, with funds to come from the 2024 Community Services Sponsorship Budget.  
FOR: Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Schlieff, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry  
AGAINST: Reeve Olsen

CARRIED

**RESOURCE CENTRE FOR SUICIDE PREVENTION**

**7.3 SPONSORSHIP REQUEST - RESOURCE CENTRE FOR SUICIDE PREVENTION**

**MOTION: 24.04.186** Moved by: COUNCILLOR JENNIFER SCOTT  
That Council approve sponsorship in the amount of \$5,000.00 to the Resource Centre for Suicide Prevention for the “Mental Health Summit: Promoting Wellness in Trades, Industry and Agriculture” May 6 to May 7, 2024, in Grande Prairie, Alberta, with funds to come from the 2024 Community Services Sponsorship Budget.  
FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Schlieff, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

CARRIED

**2024 FLOWER PURCHASE**

**7.4 2024 FLOWER PURCHASE**

**MOTION: 24.04.187** Moved by: COUNCILLOR TOM BURTON  
That Council approve of the 2024 Flower Purchase plan as presented, with funds coming from the 2024 Ag. Services General Operating budget and Facilities Maintenance General Operating Budget.  
FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Schlieff, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

CARRIED

**ISSUANCE**

**7.5 NOTICE ISSUANCE – CASE FILE 12226, 18041, 20485**  
MOTION: 24.04.188 Moved by: COUNCILLOR DAVE BERRY  
That Council approves the destruction of a crop over 20 acres in size for Case File 12226, 18041, and 20485, to occur in 2024.  
FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Schlieff, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry  
CARRIED

Reeve Olsen recessed the meeting at: 10:08 a.m.  
Reeve Olsen reconvened the meeting at: 10:20 a.m.

**HOME SUPPORT FEES**

**7.6 HOME SUPPORT FEES – GREENVIEW**  
MOTION: 24.04.189 Moved by: COUNCILLOR WINSTON DELORME  
That Council directs Administration to review Policy 5001 Home Support, to ensure all eligible Greenview residents are equally represented within the policy, and to provide options on ways to grandfather existing clients if policy change requires it.  
FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Schlieff, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry  
CARRIED

**SUNSET HOUSE WELL**

**7.7 SUNSET HOUSE WELL UPDATE**  
MOTION: 24.04.190 Moved by: COUNCILLOR DAVE BERRY  
That Council accepts the Sunset House water point well report update for information, as presented.  
FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Schlieff, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry  
CARRIED

**LETTER OF SUPPORT**

**7.8 LETTER OF SUPPORT – FALLEN MOUNTAIN SOAP**  
MOTION: 24.04.191 Moved by: COUNCILLOR WINSTON DELORME  
That Council support Fallen Mountain Soap’s initiative to create a helicopter tourism business in the Grande Cache area and sign and return the letter of support.  
FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Schlieff, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry  
CARRIED

Councillor Schlieff exit the meeting 11:00 a.m.

**7.9 MANAGERS REPORTS**

MOTION: 24.04.192 Moved by: COUNCILLOR RYAN RATZLAFF

That Council accept the Managers Reports for information, as presented.

FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

ABSENT: Councillor Schlieff

CARRIED

NOTICE OF MOTION

**8.0 NOTICE OF MOTION**

CLOSED SESSION

**9.0 CLOSED SESSION**

MOTION: 24.04.193 Moved by: COUNCILLOR TOM BURTON

That the meeting go to Closed Session, at 11:32 pursuant to Section 197 of the Municipal Government Act, 2000, Chapter M-26 and amendments thereto, and Division 2 of Part 1 of the Freedom of Information and Protection Act, Revised Statutes of Alberta 2000, Chapter F-25 and amendments thereto, to discuss Privileged Information with regards to the Closed Session.

FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

ABSENT: Councillor Schlieff

CARRIED

**9.1 TENDER AWARD – SUNSET HOUSE GRADING SERVICES  
DISCLOSURE HARMFUL TO BUSINESS INTEREST OF A THIRD PARTY  
SECTION 16, FOIP**

**9.2 NORTHERN GATEWAY SCHOOL DIVISION  
DISCLOSURE HARMFUL TO INTERGOVERNMENTAL RELATIONS  
SECTION 21, FOIP**

OPEN SESSION

MOTION: 24.04.194 Moved by: COUNCILLOR DALE SMITH

That, in compliance with Section 197(2) of the Municipal Government Act, this meeting come into Open Session at 12:11 p.m.

FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

ABSENT: Councillor Schlieff

CARRIED



**TENDER AWARD**

**MOTION: 24.04.195 Moved by: COUNCILLOR TOM BURTON**

That Council award a 3-year contract for Sunset House/Sweathouse area road grading services to J. Moody Grader Services, at a rate of \$138.90/Hr plus GST, with funds to come from Operations' operational budgets for 2024, 2025, and 2026.

FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

ABSENT: Councillor Schlieff

CARRIED

**NORTHERN GATEWAY  
SCHOOL DIVISION**

**MOTION: 24.04.196 Moved by: COUNCILLOR SALLY ROSSON**

That Council direct Administration to provide a letter of support to the Northern Gateway School division in regard to the development of a K-12 School in a manner that has connectivity to the Greenview Regional Multiplex, in Valleyview, Alberta.

FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

ABSENT: Councillor Schlieff

CARRIED

**MOTION: 24.04.197 Moved by: COUNCILLOR TOM BURTON**

That Council direct Administration to arrange a meeting with the Northern Gateway School Board before Council Break in August 2024, for the purpose of discussing the proposed interaction between the new Northern Gateway School, located in Valleyview and the Greenview Regional Multiplex.

FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

ABSENT: Councillor Schlieff

CARRIED

**#10 MEMBER REPORTS  
AND EXPENSE CLAIMS**

**10.0 MEMBERS BUSINESS**

**WARD 1**

**COUNCILLOR WINSTON DELORME** updated Council on recent activities, which include;

- March 26, 2024, Regular Council Meeting
- GC Coop and Enterprises Supper Meeting
- Land-Use Bylaw Review

**WARD 2**                    **COUNCILLOR RYAN RATZLAFF** updated Council on recent activities, which include;

- March 26, 2024, Regular Council Meeting
- Fox Creek Community Education Committee Meeting
- Fox Creek Business Synergy Meeting
- Joint Council meeting with Town of Valleyview
- Land-Use Bylaw Review

**WARD 3**                    **COUNCILLOR SALLY ROSSON** updated Council on recent activities, which include;

- March 26, 2024, Regular Council Meeting
- Friends of Sturgeon Lake
- Joint Council meeting with Town of Valleyview
- Land-Use Bylaw Review

**WARD 4**                    **COUNCILLOR DAVE BERRY** updated Council on recent activities, which include;

- March 26, 2024, Regular Council Meeting
- Agricultural Services Board Meeting
- SARDA
- Golden Triangle
- Joint Council meeting with Town of Valleyview
- Land-Use Bylaw Review
- Rural Crime Watch
- Sunset House Hall Board

**WARD 5**                    **COUNCILLOR DALE SMITH** updated Council on recent activities, which include;

- March 26, 2024, Regular Council Meeting
- Valleyview Regional Healthcare Attraction and Retention Committee

**WARD 6**                    **COUNCILLOR TOM BURTON** updated Council on recent activities, which include;

- March 26, 2024, Regular Council Meeting
- Grande Spirit Foundation Pleasant View Lodge
- Grande Spirit Foundation DeBolt Updates
- Joint Council meeting with Town of Valleyview
- Land-Use Bylaw Review
- River of Death & Discovery Dinosaur Museum Society Governance Committee

**WARD 7**

**COUNCILLOR JENNIFER SCOTT** updated Council on recent activities, which include;

- March 26, 2024, Regular Council Meeting
- Crooked Creek Community Rec Club
- Valleyview Regional Healthcare Attraction and Retention Committee
- Joint Council meeting with Town of Valleyview
- Land-Use Bylaw Review

**WARD 8**

**DEPUTY REEVE BILL SMITH** updated Council on recent activities, which include;

- March 26, 2024, Regular Council Meeting
- Agricultural Services Board Meeting
- Sturgeon Lake Cree Nation Meeting
- Joint Council meeting with Town of Valleyview
- Land-Use Bylaw Review

**WARD 8**

**COUNCILLOR CHRISTINE SCHLIEF** updated Council on recent activities, which include;

- Nitehawk Chairlift Committee Meeting
- March 26, 2024, Regular Council Meeting
- Nitehawk Regular Meeting
- Joint Council meeting with Town of Valleyview
- Land-Use Bylaw Review
- South Peace Regional Archives

**WARD 9**

**COUNCILLOR MARKO HACKENBERG** updated Council on recent activities, which include;

- March 26, 2024, Regular Council Meeting
- Grande Cache Coops and Enterprises Meeting
- Grande Cache Chamber Meeting
- Landuse Bylaw Review

**WARD 9**

**REEVE TYLER OLSEN** updated Council on recent activities, which include;

- March 26, 2024, Regular Council Meeting
- Grande Cache Coops and Enterprises Meeting
- Landuse Bylaw Review
- Sturgeon Lake Cree Nation Meeting
- Trade Commission Meetings (Jobs, Economy and Trades)
- Quarterly update from Northwest Polytechnic
- Fox Creek Council Meeting
- Korea Pre Departure Meeting
- Joint Council meeting with Town of Valleyview

- In person meeting with Jobs, Economy and Trades, Christopher Smith
- Jordan Walker – Invest Alberta Meeting with MLA Dyck

**#10 MEMBERS  
BUSINESS**

MOTION: 24.04.198 Moved by: COUNCILLOR TOM BURTON

That Council accept the Members Business Reports for information as presented.

FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

ABSENT: Councillor Schlieff

CARRIED

**#11 ADJOURNMENT**

**11.0 ADJOURNMENT**

MOTION: 24.04.199 Moved by: COUNCILLOR DALE SMITH

That Council adjourn this Regular Council Meeting at 12:41 p.m.

FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Dale Smith, Councillor Delorme, Councillor Burton, Councillor Rosson, Councillor Scott, Councillor Ratzlaff, Councillor Hackenberg, Councillor Berry

ABSENT: Councillor Schlieff

CARRIED

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CHIEF ADMINISTRATIVE OFFICER

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CHAIR



# REQUEST FOR DECISION

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**SUBJECT: 2023 Draft Financial Statements**

**SUBMISSION TO: REGULAR COUNCIL MEETING**

**MEETING DATE: April 23, 2024**

**DEPARTMENT: FINANCE**

**STRATEGIC PLAN: Governance**

**REVIEWED AND APPROVED FOR SUBMISSION**

**CAO: MANAGER: CG**

**DIR: EK PRESENTER: CG**

**LEG:**

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**RELEVANT LEGISLATION:**

**Provincial (cite) – MGA Section 276-278, 281**

**Council Bylaw/Policy (cite) –N/A**

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**RECOMMENDED ACTION:**

**MOTION: That Council receive the presentation of the 2023 audit results from Fletcher Mudryk LLP for information, as presented.**

**MOTION: That Council approve the 2023 Audited Financial Statements as presented by Fletcher Mudryk LLP for submission to the Minister of Alberta Municipal Affairs.**

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**BACKGROUND/PROPOSAL:**

Fletcher Mudryk LLP is the appointed auditor for the Municipal District of Greenview.

The Auditor has completed the 2023 Draft Financial Statements for the MD of Greenview. Devon Wardley, CPA, CA (Partner) will lead the presentation. Council will be able to ask questions relating to the Financial Statements.

The legislated date for submitting the 2023 Financial Statements to the Minister is May 1, 2024.

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**BENEFITS OF THE RECOMMENDED ACTION:**

1. The benefit of Council approving the Financial Statements is that the municipality can submit the information to the Minister of Alberta Municipal Affairs as legislated.

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**DISADVANTAGES OF THE RECOMMENDED ACTION:**

1. There are no perceived disadvantages to the recommended motion.

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**ALTERNATIVES CONSIDERED:**

**Alternative #1:** Council has the alternative of not approving the financial statements; however, Administration does not recommend this action because the information must be submitted to the Minister of Alberta Municipal Affairs by May 1<sup>st</sup> as legislated.

**Alternative #2:** Council has the option to move into a Closed Session as per Section 25: Disclosure Harmful to Economic and Other Interests of a Public Body, which would allow the auditors to provide information that could violate disclosures in the public discussion.

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**FINANCIAL IMPLICATION:**

There are no financial implications to the recommended motion.

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**STAFFING IMPLICATION:**

There are no staffing implications to the recommended motion.

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**PUBLIC ENGAGEMENT LEVEL:**

Greenview has adopted the IAP2 Framework for public consultation.

**INCREASING LEVEL OF PUBLIC IMPACT**

Inform

**PUBLIC PARTICIPATION GOAL**

Inform - To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.

**PROMISE TO THE PUBLIC**

Inform - We will keep you informed.

---

**FOLLOW UP ACTIONS:**

Once Council makes a decision, the approved Financial Statements and Financial Information Return will be signed and submitted to the Minister of Alberta Municipal Affairs.

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**ATTACHMENT(S):**

- MGA excerpts Section 276-178, Section 281
- 2023 Draft Financial Statements

MGA Section 276-278

**Annual financial statements**

**276(1)** Each municipality must prepare annual financial statements of the municipality for the immediately preceding year in accordance with

- (a) Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook published by the Chartered Professional Accountants of Canada, as amended from time to time, and

(b) any modification of the principles or any supplementary accounting standards or principles established by the Minister by regulation.

**(2)** The municipality's financial statements must include

(a) the municipality's debt limit, and

(b) the amount of the municipality's debt as defined in the regulations under section 271.

**(3)** Each municipality must make its financial statements, or a summary of them, and the auditor's report of the financial statements available to the public in the manner the council considers appropriate by May 1 of the year following the year for which the financial statements have been prepared.

*RSA 2000 cM-26 s276;2014 cC-10.2 s181*

### **Financial information return**

**277(1)** Each municipality must prepare a financial information return respecting the financial affairs of the municipality for the immediately preceding calendar year.

**(2)** The Minister may establish requirements respecting the financial information return, including requirements respecting the accounting principles and standards to be used in preparing the return.

*1994 cM-26.1 s277;1995 c24 s34 RSA 2000*

### **Returns and reports to Minister**

**278** Each municipality must submit

(a) its financial information return and the auditor's report on the financial information return, and

(b) its financial statements and the auditor's report on the financial statements to the Minister by May 1 of the year following the year for which the financial information return and statements have been prepared.

*1994 cM-26.1 s278*

MGA 281

### **Auditor's reports**

**281(1)** The auditor for the municipality must report to the council on the annual financial statements and financial information return of the municipality.

**(2)** The reports on the annual financial statements and financial information return must be in accordance with

(a) Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook published by the Chartered Professional Accountants of Canada, as amended from time to time, and

(b) any modifications of the principles referred to in clause (a) or any supplementary principles established by the Minister by regulation.

**(3)** The auditor must separately report to the council any improper or unauthorized transaction or non-compliance with this or another enactment or a bylaw that is noted during the course of an audit.

**(4)** The council or the Minister may require any further examination and report from the auditor.

*RSA 2000 cM-26 s281;2014 cC-10.2 s181*

**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Financial Statements**

**December 31, 2023**

*Draft for discussion purposes only*

Preparer	Reviewer	Partner	--
--	Scan/Printed	Delivered	Published by



MUNICIPAL DISTRICT OF GREENVIEW NO. 16

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Year Ended December 31, 2023

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## INDEPENDENT AUDITORS' REPORT

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To the Members of Council of the Municipal District of Greenview No. 16

### *Opinion*

We have audited the accompanying financial statements of the Municipal District of Greenview No. 16 (the Municipality), which comprise the statement of financial position as at December 31, 2023, and the statements of financial activities, changes in accumulated surplus, changes in net financial assets and changes in financial position for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2023, and the results of its financial activities and accumulated surplus, changes in net financial assets and its financial position 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 *Independent Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Municipality 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.

### *Other Matter*

The financial statements for the year ended December 31, 2022 were audited by another auditor who expressed an unmodified opinion on those financial statements on April 25, 2023.

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal 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 Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality'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 Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Grande Prairie, Alberta

Chartered Professional Accountants



**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Statement of Financial Position**

**December 31, 2023**

	2023	2022
<b>FINANCIAL ASSETS</b>		
Cash (Note 2)	\$ 71,426,027	\$ 99,105,914
Portfolio investments (Note 3)	130,812,288	81,727,467
Receivables		
Taxes and grants in place of taxes receivable (Note 4)	1,958,211	1,142,108
Trade and other receivables (Note 5)	10,610,523	10,442,917
Debt recoverable - local improvements (Note 6)	902,643	946,418
Land held for resale	602,000	602,000
	<u>216,311,692</u>	<u>193,966,824</u>
<b>FINANCIAL LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 7)	11,598,433	8,751,052
Employee benefit obligations (Note 8)	1,238,418	1,124,461
Deferred revenue (Note 9)	2,219,274	6,685,266
Long-term debt (Note 10)	1,495,890	1,915,906
Asset retirement obligations and environmental liabilities (Note 12)	32,762,964	12,558,934
	<u>49,314,979</u>	<u>31,035,619</u>
<b>NET FINANCIAL ASSETS</b>	<u>166,996,713</u>	<u>162,931,205</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 2)	393,304,784	378,932,747
Inventory for consumption	15,619,071	11,133,035
Prepaid expenses and deposits	1,694,013	1,777,059
	<u>410,617,868</u>	<u>391,842,841</u>
<b>ACCUMULATED SURPLUS</b>	<u>\$ 577,614,582</u>	<u>\$ 554,774,046</u>
<b>CONTINGENT LIABILITIES (Note 22)</b>		

**ON BEHALF OF COUNCIL**

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**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Statement of Financial Activities**

**Year Ended December 31, 2023**

	<i>Budget (Unaudited - Note 21)</i>	<b>2023</b>	2022
	2023		
<b>REVENUES</b>			
Net municipal taxes <i>(Schedule 3)</i>	\$ 111,635,813	\$ 111,305,427	\$ 95,618,138
Government transfers for operating <i>(Schedule 4)</i>	4,634,425	5,978,526	7,760,779
User fees and sales of goods	6,489,332	6,754,859	7,171,015
Penalties and cost of taxes	715,000	916,703	860,907
Other	73,300	102,293	705,020
Licenses and permits	325,000	514,559	372,285
Fines	125,000	149,383	155,853
Interest and investment income	3,292,164	9,062,712	(175,672)
	<u>127,290,034</u>	<u>134,784,462</u>	<u>112,468,325</u>
<b>EXPENDITURES</b>			
Transportation services	53,184,053	44,804,773	47,519,362
Recreation and cultural services	20,326,828	19,455,302	18,199,687
General government and administration	18,502,345	15,021,059	15,340,278
Utilities and environmental	9,204,633	26,012,763	12,414,971
Planning and development services	8,224,394	7,926,363	9,003,848
Protective services	6,761,809	8,794,103	6,054,894
Public health and welfare	2,321,842	2,390,412	2,055,466
	<u>118,525,904</u>	<u>124,404,775</u>	<u>110,588,506</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES BEFORE THE FOLLOWING</b>	<u>8,764,130</u>	<u>10,379,687</u>	<u>1,879,819</u>
<b>OTHER ITEMS</b>			
Gain (loss) on disposal of tangible capital assets	-	(68,017)	204,866
Government transfers for capital <i>(Schedule 4)</i>	1,000,000	12,528,866	3,832,120
	<u>1,000,000</u>	<u>12,460,849</u>	<u>4,036,986</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	9,764,130	22,840,536	5,916,805
<b>ACCUMULATED SURPLUS - BEGINNING</b>	<u>-</u>	<u>554,774,046</u>	<u>548,857,241</u>
<b>ACCUMULATED SURPLUS - ENDING</b>	<u>\$ 9,764,130</u>	<u>\$ 577,614,582</u>	<u>\$ 554,774,046</u>

**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Statement of Changes in Net Financial Assets**

**Year Ended December 31, 2023**

	<i>Budget (Unaudited - Note 21) 2023</i>	<b>2023</b>	2022
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	\$ 9,764,130	\$ <b>22,840,536</b>	\$ 5,916,805
Acquisition of tangible capital assets	(101,731,806)	<b>(39,981,238)</b>	(21,397,352)
Proceeds on disposal of tangible capital assets	-	<b>37,500</b>	544,620
Loss (gain) on disposal of tangible capital assets	-	<b>68,017</b>	(204,866)
Amortization of tangible capital assets	24,131,205	<b>25,503,682</b>	24,623,131
	<b>(77,600,601)</b>	<b>(14,372,039)</b>	3,565,533
Net change in inventory for consumption	-	<b>(4,486,035)</b>	(1,317,651)
Acquisition of prepaid expenses	-	<b>(971,881)</b>	(1,170,302)
Use of prepaid expenses	-	<b>1,054,927</b>	737,477
	-	<b>(4,402,989)</b>	(1,750,476)
	<b>(77,600,601)</b>	<b>(18,775,028)</b>	1,815,057
<b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b>	<b>(67,836,471)</b>	<b>4,065,508</b>	7,731,862
<b>NET FINANCIAL ASSETS - BEGINNING OF YEAR</b>	162,931,205	<b>162,931,205</b>	155,199,343
<b>NET FINANCIAL ASSETS - END OF YEAR</b>	\$ 95,094,734	\$ <b>166,996,713</b>	\$ 162,931,205

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**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Statement of Changes in Financial Position**

**Year Ended December 31, 2023**

	2023	2022
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenditures	\$ 22,840,536	\$ 5,916,805
Items not affecting cash:		
Amortization of tangible capital assets	25,503,682	24,623,131
Loss (gain) on disposal of tangible capital assets	68,017	(204,866)
	<u>48,412,235</u>	<u>30,335,070</u>
Change in non-cash working capital:		
Trade and other receivables	(167,606)	6,298,096
Taxes and grants in place of taxes receivable	(816,103)	491,103
Inventory for consumption	(4,486,035)	(1,317,651)
Prepaid expenses	83,046	(432,825)
Accounts payable and accrued liabilities	2,847,381	(4,474,074)
Employee benefit obligations	113,957	144,426
Asset retirement obligations	20,204,030	4,558,934
Deferred revenue	(4,465,992)	212,029
	<u>61,724,913</u>	<u>35,815,108</u>
Cash from operating activities		
<b>INVESTING ACTIVITY</b>		
Debt recoverable - local improvements	43,775	41,680
<b>FINANCING ACTIVITY</b>		
Long-term debt repaid	(420,016)	(474,544)
<b>CAPITAL ACTIVITIES</b>		
Purchase of tangible capital assets	(39,981,238)	(21,397,352)
Proceeds on disposal of tangible capital assets	37,500	544,620
	<u>(39,943,738)</u>	<u>(20,852,732)</u>
Cash used by capital activities		
<b>INCREASE (DECREASE) IN CASH</b>	<b>21,404,934</b>	<b>14,529,512</b>
<b>CASH - BEGINNING OF YEAR</b>	<b>180,833,381</b>	<b>166,303,869</b>
<b>CASH - END OF YEAR</b>	<b>\$ 202,238,315</b>	<b>\$ 180,833,381</b>
<b>CASH CONSISTS OF:</b>		
Cash (Note 2)	\$ 71,426,027	\$ 99,105,914
Portfolio investments (Note 3)	130,812,288	81,727,467
	<u>\$ 202,238,315</u>	<u>\$ 180,833,381</u>

MUNICIPAL DISTRICT OF GREENVIEW NO. 16

Schedule of Changes in Accumulated Surplus

(Schedule 1)

Year Ended December 31, 2023

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2023	2022
BALANCE, BEGINNING OF YEAR	\$ 14,315,257	\$ 162,495,530	\$ 377,963,259	\$ 554,774,046	\$ 548,857,241
Excess of revenues over expenditures	22,840,536	-	-	22,840,536	5,916,805
Unrestricted funds designated for future use	(3,738,624)	3,738,624	-	-	-
Restricted funds used for operations	3,815,533	(3,815,533)	-	-	-
Asset retirement obligation initial recognition	6,830,923	-	(6,830,923)	-	-
Current year funds used for tangible capital assets	(19,745,113)	-	19,745,113	-	-
Restricted funds used for tangible capital assets	-	(20,236,125)	20,236,125	-	-
Annual amortization expense	-	25,503,682	(25,503,682)	-	-
Annual accretion expense	574,611	-	(574,611)	-	-
Disposal of tangible capital assets	105,518	-	(105,518)	-	-
Long-term debt for capital repaid	(420,016)	-	420,016	-	-
Agreements receivable recovered	43,775	-	(43,775)	-	-
<b>BALANCE, END OF YEAR</b>	<b>\$ 24,622,400</b>	<b>\$ 167,686,178</b>	<b>\$ 385,306,004</b>	<b>\$ 577,614,582</b>	<b>\$ 554,774,046</b>

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MUNICIPAL DISTRICT OF GREENVIEW NO. 16

Schedule of Tangible Capital Assets

(Schedule 2)

Year Ended December 31, 2023

	Engineered Structures	Buildings and Leasehold Improvements	Land and Land Improvements	Machinery and Equipment and Furnishings	Vehicles	Assets Under Construction	2023	2022
<b>COST</b>								
BALANCE, BEGINNING	\$ 673,828,684	\$ 135,159,442	\$ 14,049,333	\$ 28,530,773	\$ 20,398,301	\$ 10,467,971	\$ 882,434,504	\$ 864,738,919
Acquisition of tangible capital assets	11,847,646	1,047,898	2,762,291	1,079,630	862,329	17,147,079	34,746,873	58,079,771
Addition of asset retirement obligations to tangible capital assets	6,606,800	224,123	-	-	-	-	6,830,923	-
Transfers of assets under construction	2,810,499	1,114,701	210,998	337,210	-	(6,069,966)	(1,596,558)	-
Disposal of tangible capital assets	(188,333)	(104,753)	-	(20,810)	(77,291)	-	(391,187)	(40,384,186)
<b>BALANCE, ENDING</b>	<b>694,905,296</b>	<b>137,441,411</b>	<b>17,022,622</b>	<b>29,926,803</b>	<b>21,183,339</b>	<b>21,545,084</b>	<b>922,024,555</b>	<b>882,434,504</b>
<b>ACCUMULATED AMORTIZATION</b>								
BALANCE, BEGINNING	447,298,561	25,791,029	972,813	14,882,317	14,557,037	-	503,501,757	482,240,639
Annual amortization	18,492,388	2,798,198	163,516	2,560,320	1,489,260	-	25,503,682	24,623,131
Accumulated amortization on disposals	(186,260)	(54,122)	-	(20,810)	(24,475)	-	(285,668)	(3,362,013)
<b>BALANCE, ENDING</b>	<b>465,604,689</b>	<b>28,535,105</b>	<b>1,136,329</b>	<b>17,421,827</b>	<b>16,021,822</b>	<b>-</b>	<b>528,719,771</b>	<b>503,501,757</b>
<b>NET BOOK VALUE, ENDING</b>	<b>\$ 229,300,607</b>	<b>\$ 108,906,306</b>	<b>\$ 15,886,293</b>	<b>\$ 12,504,976</b>	<b>\$ 5,161,517</b>	<b>\$ 21,545,084</b>	<b>\$ 393,304,784</b>	<b>\$ 378,932,747</b>
2022 NET BOOK VALUE, ENDING	\$ 226,530,123	\$ 109,368,413	\$ 13,076,522	\$ 13,648,456	\$ 5,841,264	\$ 10,467,971	\$ 378,932,747	

MUNICIPAL DISTRICT OF GREENVIEW NO. 16

Schedule of Property and Other Taxes

(Schedule 3)

Year Ended December 31, 2023

	<i>Budget (Unaudited) 2023</i>	2023	2022
<b>Taxation</b>			
Linear property taxes	\$ 74,274,333	\$ 74,045,652	\$ 67,180,485
Real property taxes	72,621,071	72,532,468	63,842,352
Government grants in lieu of property taxes	529,760	529,502	472,773
	<u>147,425,164</u>	<u>147,107,622</u>	131,495,610
<b>Requisitions</b>			
Alberta School Foundation Fund	29,737,612	29,756,665	30,334,901
Seniors foundations	4,914,817	4,914,817	4,446,731
Designated industrial property	1,054,422	1,054,486	1,012,582
Other school boards	82,500	76,227	83,258
	<u>35,789,351</u>	<u>35,802,195</u>	35,877,472
	<u>\$ 111,635,813</u>	<u>\$ 111,305,427</u>	\$ 95,618,138

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MUNICIPAL DISTRICT OF GREENVIEW NO. 16

Schedule of Government Transfers

(Schedule 4)

Year Ended December 31, 2023

	<i>Budget (Unaudited) 2023</i>	<b>2023</b>	2022
<b>Transfers for operating</b>			
Provincial government	\$ 1,079,602	\$ <b>2,363,090</b>	\$ 4,207,621
Federal government	-	<b>57,315</b>	-
Other local governments	3,554,823	<b>3,558,121</b>	3,553,158
	<u>4,634,425</u>	<u><b>5,978,526</b></u>	<u>7,760,779</u>
<b>Transfers for capital</b>			
Provincial government	1,000,000	<b>12,513,380</b>	3,832,120
Federal government	-	<b>15,486</b>	-
	<u>1,000,000</u>	<u><b>12,528,866</b></u>	<u>3,832,120</u>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<u>\$ 5,634,425</u>	<u>\$ <b>18,507,392</b></u>	<u>\$ 11,592,899</u>

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MUNICIPAL DISTRICT OF GREENVIEW NO. 16

Schedule of Expenditures by Object

(Schedule 5)

Year Ended December 31, 2023

	<i>Budget (Unaudited) 2023</i>	<b>2023</b>	2022
<b>EXPENDITURES</b>			
Salaries, wages and benefits	\$ 32,673,791	\$ 29,115,034	\$ 26,595,922
Contracted and general services	37,168,335	37,484,884	30,885,349
Materials, goods, and utilities	11,654,296	6,082,019	9,692,861
Provision for allowances	500,000	(1,610,983)	(51,990)
Transfers to local boards and agencies	11,640,305	12,769,425	13,796,447
Bank charges and short-term interest	-	316,187	143,296
Interest on long-term debt	457,972	81,731	78,875
Amortization of tangible capital assets	24,131,205	25,503,682	24,623,131
Accretion of asset retirement obligations	300,000	574,611	-
Provision for asset retirement obligations	-	14,088,185	4,824,615
	<u>\$ 118,525,904</u>	<u>\$ 124,404,775</u>	<u>\$ 110,588,506</u>

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**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Schedule of Segmented Disclosure**

*(Schedule 6)*

**Year Ended December 31, 2023**

	General Government	Protective Services	Transportation Services	Planning and Development	Community Services	Recreation and Culture	Utilities and Environmental	Total
<b>REVENUE</b>								
Net municipal taxes	\$ 111,305,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,305,427
Government transfers	3,333,333	788,517	661,621	223,562	673,618	292,055	5,820	5,978,526
User fees and sales of goods	161,067	68,174	1,370,021	3,150	322,501	1,325,987	3,503,959	6,754,859
Investment income	9,014,322	-	-	-	-	-	48,390	9,062,712
Other revenue	1,166,218	154,990	-	324,810	12,344	24,576	-	1,682,938
	<u>124,980,367</u>	<u>1,011,681</u>	<u>2,031,642</u>	<u>551,522</u>	<u>1,008,463</u>	<u>1,642,618</u>	<u>3,558,169</u>	<u>134,784,462</u>
<b>EXPENSES</b>								
Salaries, wages and benefits	8,084,367	2,093,660	6,352,697	3,808,693	1,718,534	4,481,199	2,575,884	29,115,034
Contracted and general services	6,153,983	4,098,742	20,697,884	1,697,156	275,147	1,397,777	3,164,195	37,484,884
Materials, goods and utilities	1,227,742	630,424	850,708	570,593	100,280	1,355,890	1,346,382	6,082,019
Transfers to local boards and agencies	-	211,463	-	1,489,424	278,650	10,090,282	699,606	12,769,425
Interest on long-term debt	-	-	-	35,287	-	-	46,444	81,731
Amortization expense	849,763	1,759,814	16,903,484	325,210	17,801	2,130,154	3,517,456	25,503,682
Accretion expense	-	-	-	-	-	-	574,611	574,611
Provision for asset retirement obligations	-	-	-	-	-	-	14,088,185	14,088,185
Other expenses	(1,294,796)	-	-	-	-	-	-	(1,294,796)
	<u>15,021,059</u>	<u>8,794,103</u>	<u>44,804,773</u>	<u>7,926,363</u>	<u>2,390,412</u>	<u>19,455,302</u>	<u>26,012,763</u>	<u>124,404,775</u>
<b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES</b>	<u>\$ 109,959,308</u>	<u>\$ (7,782,422)</u>	<u>\$ (42,773,131)</u>	<u>\$ (7,374,841)</u>	<u>\$ (1,381,949)</u>	<u>\$ (17,812,684)</u>	<u>\$ (22,454,594)</u>	<u>\$ 10,379,687</u>
<b>2022 EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES</b>	<u>\$ 85,793,925</u>	<u>\$ (5,757,508)</u>	<u>\$ (43,009,021)</u>	<u>\$ (8,665,698)</u>	<u>\$ (988,247)</u>	<u>\$ (16,750,456)</u>	<u>\$ (8,743,176)</u>	<u>\$ 1,879,819</u>

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*Please see accompanying notes to financial statements*

Prep \_\_\_\_\_ Added \_\_\_\_\_ Approved \_\_\_\_\_

**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Notes to Financial Statements**

**Year Ended December 31, 2023**

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Municipal District of Greenview No. 16 (the "Municipality") are the representations of management prepared in accordance with accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Municipality are as follows:

Reporting entity

The financial statements reflect the assets, liabilities, revenues and expenditures, changes in net assets and changes in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Municipality and are, therefore, accountable to the Municipality for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and senior foundations that are not part of the Municipality's reporting entity.

Interdepartmental and organizational transactions and balances have been eliminated.

The financial statements also exclude trust assets that are administered for the benefit of external parties as described in Note 19.

Basis of accounting

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

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

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

Investments

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

Investment income is reported as revenue in the period earned. When required by the funding government or related act, investment income earned on deferred revenue is added to the investment, and forms part of the deferred revenue balance.

*(continues)*

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MUNICIPAL DISTRICT OF GREENVIEW NO. 16

Notes to Financial Statements

Year Ended December 31, 2023

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

Inventories for resale

Assets held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under their respective function. Proceeds, from sales of land held for resale are recorded as revenue in the period in which the events giving rise to the transfer occurred, providing the transfers are authorized, the eligibility criteria have been met and reasonable estimates of the amounts can be made.

Agreements receivable

Debt charges recoverable consist of amounts that are recoverable through local improvement taxes with respect to outstanding debentures or other long-term debt pursuant to bylaws or joint capital undertakings. These recoveries are recorded at a value that equals the offsetting portion of the un-matured long-term debt, less actuarial requirements for the retirement of any sinking fund debentures.

Requisition over-levy and under-levy

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

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

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

Employee future benefits

Certain employees of the Municipality are members of the Local Authorities Pension Plan (LAPP), a multi-employer defined benefit pension plan. The President of the Alberta Treasury Board and the Minister of Finance are the legal trustees and administrators of the Plan, which is governed by a Board of Trustees. Since the Plan is a multi-employer plan, it is accounted for as a defined contribution plan and, accordingly, the Municipality does not recognize its share of any plan surplus or deficit.

Qualifying employees of the Municipality are members of the APEX Supplementary Pension Plan (APEX), a multi-employer defined benefit pension plan. The Trustee of the plan is the Alberta Municipal Services Corporation, a subsidiary of the Alberta Urban Municipalities Association and the plan is administered by a Board of Trustees. Since the Plan is a multi-employer plan, it is accounted for as a defined contribution plan and, accordingly, the Municipality does not recognize its share of any plan surplus or deficit.

Non-financial assets

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

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MUNICIPAL DISTRICT OF GREENVIEW NO. 16

Notes to Financial Statements

Year Ended December 31, 2023

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

Tangible capital assets

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

Buildings	20-40
Land improvements	15
Engineered structures	10-50
Machinery and equipment	10-20
Vehicles	5-15
Office and information technology	3-5

In the year of acquisition, a half year of amortization is applied. Assets under construction are not amortized until the asset is available for productive use.

The Municipality regularly reviews its tangible capital assets for sold or scrapped assets, at which time the cost and the related accumulated amortization are removed from the accounts and any resulting gain or loss on disposal is reflected in income.

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

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.

Impairment of long-lived assets

The Municipality tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

*(continues)*



MUNICIPAL DISTRICT OF GREENVIEW NO. 16

Notes to Financial Statements

Year Ended December 31, 2023

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

Asset retirement obligations

The Municipality recognizes a liability at the best estimate of the amount required for the future environmental remediation of certain properties and for future removal and handling costs for contamination. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, the Municipality reviews the carrying amount of the liability. The Municipality recognizes the period-to-period changes to the liability as an accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The Municipality continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

At this time, asset retirement obligations have been identified for multiple contaminated sites and thus, a liability has been recorded.

Contaminated sites liability

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

Inventory held for consumption

Inventories held for consumption consists of gravel, salt, sand, parts, chemicals, cleaning supplies, and promotional items. Gravel, salt, and sand cost is determined on a weighted average basis. Cost for parts, chemicals, cleaning supplies, and promotional items is determined on a first-in, first-out basis. All other inventory held for consumption are recorded at the lower of cost and replacement cost.

Reserves for future expenditures

Reserves are established at the discretion of Council to set aside funds for future expenditures and capital projects.

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# MUNICIPAL DISTRICT OF GREENVIEW NO. 16

## Notes to Financial Statements

Year Ended December 31, 2023

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Tax revenue

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

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

#### Government transfers

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

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

#### Measurement uncertainty

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, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from these estimates.

Significant estimates made by management in these financial statements include the provision for amortization of tangible capital assets, provisions for uncollectible receivables and asset retirement obligations.

#### Budget

The budget amounts are presented for information purposes and have not been audited.

#### Future accounting changes

The Public Sector Accounting Board has issued the following accounting standards:

- PS 3160 Public Private Partnerships (effective for fiscal years beginning on or after April 1, 2023)  
This standard establishes standards on how to account for certain arrangements between public and private entities. The standard provides guidance on situations where a public entity acquires infrastructure assets using a private sector partner that designs, builds, or finances the infrastructure asset past the point where it is ready for use.
  - PS 3400 Revenue (effective for fiscal years beginning on or after April 1, 2023)  
This standard provides guidance on how to account for and report on revenue, specifically in regard to revenue arising from transactions with performance obligations (exchange transactions) and those without performance obligations (non-exchange transactions).
  - PSG-8 Purchased Intangibles (effective for fiscal years beginning on or after April 1, 2023)  
This standard allows for purchased intangible assets to be recognized as assets in the public sector entity's financial statements.
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MUNICIPAL DISTRICT OF GREENVIEW NO. 16

Notes to Financial Statements

Year Ended December 31, 2023

2. CASH

Cash held in bank accounts bears interest at rates ranging between prime less 1.90% and prime less 1.55% depending on the cash balance (2022 - prime less 1.90% and prime less 1.55%).

Included in cash are restricted amounts aggregating \$2,219,274 (2022 - \$6,685,266) to be used for specific projects included in deferred revenue (Note 9).

The Municipality has entered into a credit facility agreement which encompasses a revolving line of credit with a maximum limit of \$5,000,000 bearing interest at the bank prime rate plus 1.00% and secured by borrowing by-laws and approvals as required to be in compliance with the Alberta Municipal Government Act and its Regulations. At year-end, no amounts were withdrawn against the available balance.

The Municipality has entered into a credit facility agreement which encompasses a non-revolving demand loan with a maximum limit of \$40,104,228 bearing interest at the bank prime rate less 0.25% and secured by borrowing by-laws and approvals as required to be in compliance with the Alberta Municipal Government Act and its Regulations. At year-end, no amounts were withdrawn against the available balance.

In addition, the Municipality holds \$419,912 (2022 - \$857,028) that is held in trust as described in Note 19.

3. PORTFOLIO INVESTMENTS

Portfolio investments, with a market value of \$132,142,251, are readily convertible to cash, consist of fixed income investments and Canadian treasury bills, have a weighted average investment yield of 3.78% (2022 - 2.69%) per annum and mature between April 2024 and November 2033.

4. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE

	2023	2022
Current taxes and grants in place of taxes	\$ 1,465,584	\$ 2,280,621
Arrears	3,488,670	2,951,902
	<u>4,954,254</u>	<u>5,232,523</u>
Less: Allowance for doubtful accounts	<u>(2,996,043)</u>	<u>(4,090,415)</u>
	<u>\$ 1,958,211</u>	<u>\$ 1,142,108</u>

5. TRADE AND OTHER RECEIVABLES

	2023	2022
Trade and other receivables	\$ 2,063,457	\$ 2,814,800
Government grants receivable	6,804,585	6,783,137
Goods and services tax	1,086,907	1,188,545
Accrued investment earnings	1,068,384	458,588
Less: Allowance for doubtful accounts	<u>(412,810)</u>	<u>(802,153)</u>
	<u>\$ 10,610,523</u>	<u>\$ 10,442,917</u>

**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Notes to Financial Statements**

**Year Ended December 31, 2023**

6. DEBT RECOVERABLE - LOCAL IMPROVEMENTS

	<u>2023</u>	<u>2022</u>
Creek Crossing Subdivision	\$ 902,643	\$ 946,418
Agreements receivable due in one year	<u>(45,975)</u>	<u>(43,775)</u>
	<b>\$ 856,668</b>	<b>\$ 902,643</b>

Estimated principal amounts to be received are as follows:

2024	\$ 45,975
2025	48,285
2026	50,712
2027	53,260
2028	55,937
Thereafter	648,474
	<u>\$ 902,643</u>

The Municipality passed Bylaw 07-534 authorizing council to provide a local improvement to install water and wastewater lines and a lift station for the Creek Crossing Subdivision. The total cost of the local improvement was \$1,400,000, is repayable in 30 annual installments of \$92,164 including interest at a fixed rate of 5.152% per annum maturing September 2037.

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
Trade payables and other accrued liabilities	\$ 8,780,549	\$ 6,533,884
Construction holdbacks payable	1,740,164	1,184,129
Accrued payroll	<u>1,077,720</u>	<u>1,033,039</u>
	<b>\$ 11,598,433</b>	<b>\$ 8,751,052</b>

8. EMPLOYEE BENEFIT OBLIGATIONS

	<u>2023</u>	<u>2022</u>
Vacation and overtime	\$ 1,238,418	\$ 1,124,461

The vacation and overtime liability is comprised of the vacation and overtime that employees are deferring to future years. Employees have either earned the benefits (and are vested) or are entitled to these benefits within the next budgetary year. The Municipality does not provide post-employment benefits to their employees.

**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Notes to Financial Statements**

**Year Ended December 31, 2023**

9. DEFERRED REVENUE

	<u>2023</u>	<u>2022</u>
Operating grants	\$ 1,623,593	\$ 1,335,391
CCBF capital grant	595,681	-
AMWWP capital grant	-	5,349,875
	<u>\$ 2,219,274</u>	<u>\$ 6,685,266</u>

Deferred revenue is comprised of the funds noted above, the use of which, together with any earnings thereon, is restricted by an agreement. These funds are recognized as revenue in the period they are used for the purpose specified.

Deferred operating grants consist of restricted amounts for specific operating projects including disaster recovery and parks.

Canada Community Building Fund (CCBF, formerly the Federal Gas Tax Fund)

Capital funding in the amount of \$595,681 (2022 - \$1,106,314) was committed to the Municipality in the current year from the Canada Community Building Fund. The funding relates to a capital project beginning in subsequent periods.

Alberta Municipal Water/Wastewater Partnership (AMWWP)

Capital funding in the amount of \$2,913,959 (2022 - \$1,577,144) was committed to the Municipality in the current year from the Alberta Municipal Water/Wastewater Partnership. The funding relates to capital projects currently in progress. At year end, no funds were deferred.

Municipal Sustainability Initiative (MSI)

Capital funding in the amount of \$1,123,293 (2022 - \$2,061,646) was committed to the Municipality in the current year from the Municipal Sustainability Initiative, as approved under the funding agreement. The funding related to capital projects worked on in the year. At year end, no funds were deferred.

Strategic Transportation Infrastructure Program (STIP)

Capital funding in the amount of \$3,000,000 (2022 - \$NIL) was committed to the Municipality in the current year from the Strategic Transportation Infrastructure Program. The funding relates to a capital project currently in progress. At year end, no funds were deferred.

**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Notes to Financial Statements**

**Year Ended December 31, 2023**

10. LONG-TERM DEBT

	<u>2023</u>	<u>2022</u>
Tax supported debentures	\$ 1,495,890	\$ 1,915,906
Long-term debt due in one year	<u>(437,518)</u>	<u>(420,016)</u>
Long-term debt due thereafter	<u>\$ 1,058,372</u>	<u>\$ 1,495,890</u>

Principal repayment terms are approximately:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 437,518	\$ 64,229	\$ 501,747
2025	249,989	45,994	295,983
2026	50,712	39,507	90,219
2027	53,260	36,958	90,218
2028	55,937	34,281	90,218
Thereafter	<u>648,474</u>	<u>163,491</u>	<u>811,965</u>
	<u>\$ 1,495,890</u>	<u>\$ 384,460</u>	<u>\$ 1,880,350</u>

Debenture debt is repayable to the Province of Alberta and bears interest at rates ranging from 4.01% to 4.96% per annum and matures in years 2025 through 2037.

Cash paid for interest on long-term debt amounted to \$81,731 (2022 - \$78,875).

11. DEBT LIMITS

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Municipality of Greenview No. 16 be disclosed as follows:

	<u>2023</u>	<u>2022</u>
Total debt limit	\$ 201,969,564	\$ 168,702,488
Total debt	<u>(1,495,890)</u>	<u>(1,915,906)</u>
Amount debt limit remaining	<u>\$ 200,473,674</u>	<u>\$ 166,786,582</u>
Debt servicing limit	\$ 33,661,594	\$ 28,117,081
Debt servicing	<u>(501,747)</u>	<u>(501,747)</u>
Service on debt limit remaining	<u>\$ 33,159,847</u>	<u>\$ 27,615,334</u>

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

As noted in Note 2, the Municipality has entered into a credit facility agreement which encompasses a non-revolving demand loan with a maximum limit of \$40,104,228.

**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Notes to Financial Statements**

**Year Ended December 31, 2023**

12. ASSET RETIREMENT OBLIGATIONS

	<u>2023</u>	<u>2022</u>
Asset Retirement Obligations, beginning of year	\$ 12,558,934	\$ 8,000,000
Liability incurred	19,629,419	4,558,934
Accretion expense	574,611	-
	<hr/>	<hr/>
Asset Retirement Obligations, end of year	\$ 32,762,964	\$ 12,558,934

Effective January 1, 2023 the The Municipal District of Greenview No. 16 adopted the new accounting standard PS 3280 Asset Retirement Obligations and applied the standard using the prospective approach.

On the effective date of the PS 3280 Standard, the Municipality recognized the following to conform to the new standard:

- asset retirement obligations where the event giving rise to the obligation occurred on or after January 1, 2023;
- asset retirement obligations where the event giving rise to the obligation arose prior to January 1, 2023 and the obligation had not previously been recognized; and
- asset retirement obligations where the event giving rise to the obligation arose prior January 1, 2023 and the previously recognized obligation requires adjustment in applying this standard.

PS 3280, Asset Retirement Obligations defines which activities would be included in a liability for retirement of a tangible capital asset, establishes when to recognize and how to measure a liability for asset retirement. This new standard effectively replaces PS 3270, Solid Waste Landfill closure and Post-closure liabilities.

Asset retirement obligations associated with tangible capital assets no longer in productive use or not recognized as a tangible capital asset are to be expensed, as there is no cost basis of the underlying asset to which the asset retirement costs can be attached. Asset retirement obligations attached to tangible capital assets are \$7,405,533 (2022 \$NIL).

Alberta environmental law requires closure and post-closure care of landfill sites, which includes final covering and landscaping, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspections and maintenance.

The Municipality recognizes the anticipated costs of the landfill closure and post closure on an annual basis. The estimated liability for these costs is based on estimates and assumptions related to future events and costs using information currently available to management and is recognized on a cumulative basis as the landfill capacity is utilized. Future events may result in significant changes to the estimated total costs, capacity used or total capacity and the estimated liability.

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MUNICIPAL DISTRICT OF GREENVIEW NO. 16

Notes to Financial Statements

Year Ended December 31, 2023

12. ASSET RETIREMENT OBLIGATIONS (continued)

The accrued liability for closure and post-closure of the landfill is recognized over the life of the cells, using the net present value of the total estimated costs of closure and post-closure care, prorated on the basis of the current capacity in metric tonnes utilized over the total estimated capacity of the site. Estimated total costs equal the sum of the discounted future cash flows for closure and post-closure care activities discounted at the average long-term investment interest rate of 8.36% (2022 - 4.87% average long-term borrowing rate), and assuming annual inflation of 2.00% (2022 - 5.00%).

The Municipality is planning on closing the Hamlet of Grande Cache landfill and developing a waste transfer site within the existing landfill site. It is anticipated that post-closure care will be required for a period of twenty-five years once the landfill has been closed.

The Municipality owns assets which contain asbestos and therefore the Municipality is legally required to perform abatement activities upon renovation or demolition of the asset. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Estimated total costs equal the sum of the discounted future cash flows for asbestos abatement activities using a discount rate equal to the average long term investment interest rate of 8.36% and assuming annual inflation of 2.00%.

The Municipality owns lagoons which require post-closure reclamation which considers the accreted costs of restoration per acre, the age of the lagoon and the estimated useful life of the lagoon. Estimated total costs equal the sum of the discounted future cash flows for lagoon post-closure activities using a discount rate equal to the average long term investment interest rate of 8.36% and assuming annual inflation of 2.00%.

13. EQUITY IN TANGIBLE CAPITAL ASSETS

	2023	2022
Tangible capital assets (Schedule 2)	\$ 393,304,784	\$ 378,932,747
Capital agreements receivable (Note 6)	902,643	946,418
Long-term debt issued for capital purposes (Note 10)	(1,495,890)	(1,915,906)
Asset retirement obligations (Note 12)	(7,405,533)	-
	<b>\$ 385,306,004</b>	<b>\$ 377,963,259</b>



**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Notes to Financial Statements**

**Year Ended December 31, 2023**

14. RESTRICTED SURPLUS

Council has set aside funds as an internal allocation of accumulated surplus as follows:

	Balance Beginning	Additions	Reductions	Balance Closing
Bridge replacement	\$ 11,327,781	\$ 1,310,390	\$ 590,253	\$ 12,047,918
Community Bus	185,423	2,226	-	187,649
Facilities	13,194,172	10,831,356	1,241,618	22,783,910
Fire facilities	3,324,696	662,132	-	3,986,828
Fire rescue apparatus and equipment	5,372,972	1,151,572	155,431	6,369,113
Fleet and equipment replacement	8,287,550	2,771,107	1,598,525	9,460,132
Gravel pit reclamation	1,412,022	82,299	-	1,494,321
Operating project carry forward	713,835	373,295	538,890	548,240
Recreation	4,964,197	2,189,565	40,801	7,112,961
Road infrastructure	81,927,578	14,591,059	24,856,170	71,662,467
Solid waste	1,221,238	1,891,427	15,635	3,097,030
Medical clinic	33,628	44,510	-	78,138
Wastewater	4,350,335	16,339,976	7,190,869	13,499,442
Water	6,284,182	1,578,958	6,963,782	899,358
Economic development	13,208,662	408,754	6,033,968	7,583,448
Disaster Response	3,000,000	14,451	1,796,029	1,218,422
Green View FCSS	100,000	1,200	-	101,200
Operating contingency	3,587,259	2,015,772	47,430	5,555,601
	<b>\$ 162,495,530</b>	<b>\$ 56,260,049</b>	<b>\$ 51,069,401</b>	<b>\$ 167,686,178</b>

Draft for discussion purposes only

**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Notes to Financial Statements**

**Year Ended December 31, 2023**

15. SALARY AND BENEFITS DISCLOSURE

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

	Salary	Benefits and Allowances	2023	2022
Elected Officials:				
Reeve (Ward #9)	\$ 113,823	\$ 22,599	\$ <b>136,422</b>	\$ 131,049
Deputy Reeve (Ward #8)	71,890	15,537	<b>87,427</b>	79,459
Ward #1	82,140	15,915	<b>98,055</b>	83,485
Ward #2	70,375	13,830	<b>84,205</b>	79,896
Ward #3	69,210	11,717	<b>80,927</b>	81,827
Ward #4	66,553	12,314	<b>78,867</b>	80,877
Ward #5	52,312	9,953	<b>62,265</b>	67,754
Ward #6	106,086	20,083	<b>126,169</b>	94,427
Ward #7	67,934	12,386	<b>80,320</b>	78,821
Ward #8	75,162	11,729	<b>86,891</b>	81,396
Ward #9	60,048	13,479	<b>73,527</b>	97,020
Chief Administrative Officer:	257,130	35,820	<b>292,950</b>	271,075
Designated officers:	758,902	152,102	<b>911,004</b>	722,942
	<b>\$ 1,851,565</b>	<b>\$ 347,464</b>	<b>\$ 2,199,029</b>	<b>\$ 1,950,028</b>

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

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

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, travel allowances and car allowances.

Designated officers include the Infrastructure and Engineering Director, Community Services Director, Corporate Services Director, and the Planning and Development Director, consisting of 4 full-time positions.

**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Notes to Financial Statements**

**Year Ended December 31, 2023**

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16. EMPLOYEE FUTURE BENEFITS

a) Local Authorities Pension Plan

Employees of the Municipality participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 291,259 people and 437 employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

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

The Municipality is required to make current service contributions to the LAPP of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 12.23% on pensionable earnings above this amount. Employees of the Municipality are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 11.23% on pensionable salary above this amount.

Total current service contributions by the Municipality to the LAPP in 2023 were \$1,684,526 (2022 - \$1,573,231). Total current service contributions by the employees of the Municipality to the Local Authorities Pension Plan in 2023 were \$1,507,029 (2022 - \$1,409,173).

At December 31, 2022, the LAPP disclosed an actuarial surplus of \$12.7 billion (2021 surplus - \$11.9 billion).

Effective January 1, 2024, member contribution rates will be 8.45% of pensionable earnings up to the year's maximum pensionable earnings and 11.65% thereafter for employers and 7.45% of pensionable earnings up to the year's maximum pensionable earnings and 10.65% thereafter for employees.

b) APEX Supplementary Pension Plan

Eligible employees may also elect to participate in the APEX Supplementary Pension Plan offered through the Alberta Urban Municipalities Association, which is covered by the Public Sector Pension Plans Act. The plan serves about 2,500 people and 72 employers. It is funded by employer and employee contributions and investment earnings on the APEX fund.

The Municipality is required to make current service contributions of 2.96% of pensionable earnings up to the year's maximum pensionable earnings of \$175,333 (2022 - \$171,000) for those employees who have elected to participate in the Plan. No contributions are required on earnings above the maximum threshold.

Employees of the Municipality electing to participate in the Plan are required to make current service contributions of 2.42% of pensionable earnings up to the year's maximum pensionable earnings of \$175,333 (2022 - \$171,000). No contributions are required on earnings above the maximum threshold.

Total current and past service contributions made by the Municipality to APEX in 2023 were \$65,868 (2022 - \$68,790). The current and past service contributions by employees of the Municipality to APEX in 2023 were \$53,851 (2022 - \$46,635).

At December 31, 2022, the Plan disclosed an actuarial surplus of \$3.3 million (2021 surplus - \$2.0 million).

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**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Notes to Financial Statements**

**Year Ended December 31, 2023**

17. RELATED PARTY TRANSACTIONS

The following is a summary of transactions and balances with related and other parties for the year ended December 31, 2023:

	<u>2023</u>	<u>2022</u>
Greenview Regional Waste Management Commission <i>(33.33% interest)</i>		
Management fee revenue	\$ 40,000	\$ 40,000
Tipping fees, contracted maintenance services, and professional services	115,115	106,788
Trade and other accounts receivable	63,955	53,156
Trade accounts payable	15,306	13,508

Transactions and balances with Greenview Regional Waste Commission are in the normal course of business and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

The summary of specific transactions with regional municipalities is not intended to be representative of all transactions undertaken with these or other municipalities, but is intended to identify only specific transactions that management has identified as relevant to the users of these consolidated financial statements.

18. FUNDS HELD IN TRUST

The Municipality administers the following trusts on behalf of third parties. As related trust assets are not owned by the Municipality, the trusts have been excluded from the financial statements. The following table provides a summary of the transactions within these trusts during the year:

	Balance Beginning	Receipts	Disbursements	Balance Closing
Tax sale proceeds	\$ 540,381	\$ 21,797	\$ 476,403	\$ 85,775
Greenview Regional Multiplex	316,647	17,490	-	334,137
	<u>\$ 857,028</u>	<u>\$ 39,287</u>	<u>\$ 476,403</u>	<u>\$ 419,912</u>

MUNICIPAL DISTRICT OF GREENVIEW NO. 16

Notes to Financial Statements

Year Ended December 31, 2023

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19. FINANCIAL INSTRUMENTS

The Municipality's financial instruments consist of cash and portfolio investments, accounts receivable, investments, agreements receivable, accounts payable and accrued liabilities, deposit liabilities and long-term debt. It is management's opinion that the Municipality is not exposed to significant currency risks arising from these financial instruments.

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

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk; currency rate risk, interest rate risk and other price risk. The Municipality is mainly exposed to interest rate risk and other price risk with respect to its portfolio investments.

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

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20. SEGMENTED DISCLOSURE

The Municipality is a diversified municipal government that provides a wide range of services to its citizens. The Schedule of Segmented Disclosure (Schedule 6) has been prepared in accordance with PS 2700 Segmented Disclosures and is intended to help users of the financial statements identify the resources allocated to support major activities of the Municipality and allow users to make more informed judgments regarding the government reporting entity.

Segmented information has been identified based on functional activities provided by the Municipality. For each reported segment, revenues and expenses represent amounts that are directly attributable to the segments and amounts that are allocated on a reasonable basis. The functional areas that have been separately disclosed in the segmented information, along with services they provide are as follow:

General Government

General Government is comprised of the Council, the Office of the Chief Administrative Officer, Communications and Corporate Services. Corporate Services is comprised of Information Technology, Financial Services, Human Resources, and Records Management and other corporate functions that provide for the overall operation of the Municipality. Facility expenses are included in the General Government grouping. Council provides the strategic direction for the Municipality and makes decision regarding level of services delivered in the Municipality, the other groups provide connection to Council and ensure consistent processes and systems throughout the Municipality.

Protective Services

Protective Services is comprised of Enforcement Services, and Fire Rescue Services. Enforcement Services is responsible for enforcing community bylaws and provincial statutes. Fire Rescue Services provide fire suppression services, fire prevention programs, training and education related to fire prevention, detection or extinguishments of fires and respond to non-fire emergencies.

(continues)

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MUNICIPAL DISTRICT OF GREENVIEW NO. 16

Notes to Financial Statements

Year Ended December 31, 2023

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20. SEGMENTED DISCLOSURE (continued)

Transportation Services

Transportation Services is comprised of fleet and mechanical services, snowplow services, road grading and re-graveling, dust control, road bans and bonds, road use agreements and other activities to maintain safe roads.

Planning and Development

Planning and Development is comprised of Construction and Engineering, Planning and Development, and Economic Development and Tourism.

Community Services

Community Services is comprised of Agricultural Services, and Family and Community Support Services, and other community supports. Agricultural Services support the Agricultural Services Board to implement their decisions, deliver their programming and enforce applicable legislation. Family and Community Support Services area provides services mandated by Family and Community Support Services Alberta through a shared funding model between the Province of Alberta and the Municipality.

Recreation and Culture

Recreation and Culture is comprised of the Grande Cache Recreation Centre (the "Centre"), Greenview Regional Multiplex (the "Multiplex"), the Outdoor Recreation department and the Community Grants program area and other activities related to providing recreational and cultural opportunities in the Municipality. The Centre consists of an aquatic centre, a ice hockey rink, a curling rink, fitness centre, and multi-purpose rooms. The multiplex consists of an aquatic centre, fitness centre, dance studio, fieldhouse, indoor play centre, and party and board rooms. The Outdoor Recreation department consists of 7 campgrounds, five day use areas, and walking trails. They also work with Alberta Environment and Parks on joint projects on public lands. Community Grants delivers ongoing support to community groups, museums, cemeteries, and support to other organizations, including scholarships and sponsorships on an annual basis.

Utilities and Environmental

Utilities and Environmental Services manages the capital construction, maintenance and daily operations of the water, wastewater, and solid waste infrastructure systems within the Municipality. Utilities consists of costs related to maintaining and providing utility services throughout the Municipality. Environmental Services include waste management costs and the accretion expense related to the asset retirement obligations.

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MUNICIPAL DISTRICT OF GREENVIEW NO. 16

Notes to Financial Statements

Year Ended December 31, 2023

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21. BUDGETED ANNUAL SURPLUS

The annual operating budget is prepared based upon the Municipality's annual fiscal plan, therefore, a reconciliation of the budgeted surplus as disclosed in these financial statements to the budget as approved by Council is required under Public Sector Accounting Board standards.

	<u>2023</u>
Budget surplus per financial statements	\$ 9,764,130
Net transfers from (to) reserves	92,469,422
Purchase of tangible capital assets	(101,731,806)
Debt principal payments	<u>(501,746)</u>
Municipal operating budget, approved by Council	<u>\$ -</u>

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22. CONTINGENT LIABILITIES

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

The Municipality has been named defendant in various lawsuits as at December 31, 2023. While it is not possible to estimate the ultimate liability with respect to the pending litigation, based on evaluation and correspondence with the Municipality's various legal counsel, management indicates that it is unlikely that there will be a materially adverse effect on the financial position of the Municipality. The ultimate settlement of these lawsuits, if any, will be recorded in the period the details become known.

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23. CONTRACTUAL OBLIGATIONS

Alberta Transportation - Twinning of Highway 40

The Municipality entered into an agreement dated August 19, 2020 which requires the Municipality to share the costs to twin Highway 40 for a distance of approximately 20 kilometres (the "Project"). The Province of Alberta will contribute 50% of the total incurred project costs and be responsible for any cost overruns above the cost estimated to be \$120 million. The Municipality is required to contribute 50% of the total incurred project costs, to a maximum of \$60 million. During 2023 the Municipality made a contribution of \$NIL.

The County of Grande Prairie No.1 has agreed to contribute \$10 million to assist with the Municipality's contribution of the project.

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24. COMMITMENTS

The Municipality has entered into various leases and other agreements as part of its ongoing operations. It is the opinion of management that there are no commitments that will have a materially adverse effect on the financial position of the Municipality.

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**MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

**Notes to Financial Statements**

**Year Ended December 31, 2023**

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25. COMPARATIVE FIGURES

The prior year comparative figures were audited by another firm of chartered professional accountants. Fletcher Mudryk LLP performed those procedures as determined to be necessary to ensure reliance could be placed on the comparative figures.

Some of the comparative figures have been reclassified to conform to the current year's presentation.

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*Draft for discussion purposes only*





# REQUEST FOR DECISION

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SUBJECT: **Bylaw 24-960 Small Business Tax Incentive**  
SUBMISSION TO: REGULAR COUNCIL MEETING REVIEWED AND APPROVED FOR SUBMISSION  
MEETING DATE: April 23, 2024 CAO: MANAGER:  
DEPARTMENT: CORPORATE SERVICES DIR: EK PRESENTER: CG  
STRATEGIC PLAN: Economy LEG: SS

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RELEVANT LEGISLATION:

**Provincial** (cite) – Municipal Government Act, R.S.A 2000, c.M-26, s.364.2

**Council Bylaw/Policy** (cite) – N/A

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RECOMMENDED ACTION:

**MOTION: That Council give third reading to Bylaw 24-960 Small Business Tax Incentive, as presented.**

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BACKGROUND/PROPOSAL:

During an April 2023 Council meeting, Council inquired about the possibility of small business tax classes when Accurate Assessment Group (AAG) presented their annual report. The recommendation of AAG was to not use a special tax class, as this is burdensome for both Administration and Assessors. AAG advised that there are very few municipalities that do this as a tax class. As there are no regulations guiding a small business tax class, it would be up to Administration to provide the Assessors with tax rolls that the class would apply. This would put the responsibility for Administration to determine in advance of the Assessors doing their annual work, to determine which tax rolls should be considered and any errors would need to be done as a change to their assessments.

*MOTION: 23.04.255 Moved by: COUNCILLOR DAVE BERRY*

*That Council direct Administration to investigate the potential of implementing a Small Business subclass tax for the purpose of supporting small businesses within Greenview for the 2024 tax year.*

*FOR: Reeve Olsen, Deputy Reeve Bill Smith, Councillor Delorme, Councillor Ratzlaff, Councillor Rosson, Councillor Berry, Councillor Burton, Councillor Scott, Councillor Schlieff, Councillor Didow*

*ABSENT: Councillor Dale Smith*

As such, Administration is proposing an alternative to a small business tax class in the form of a tax incentive for small businesses. This will encourage growth and revitalization within Greenview and help alleviate rising costs for existing businesses.

Components of the Small Business Tax Incentive Bylaw includes the following:

- 25% exemption to the non-residential portion of property taxes;
- Property taxes paid up to December 31st of the year will be refunded 25% of the total paid amount;

- Annual revenue cannot exceed \$500,000.00;
- An applicant cannot have more than 10 employees;
- Exemptions will be permitted for a maximum of one (1) year per Applicant or once the non-residential assessed value of the Property reaches one-million dollars (\$1,000,000.00) or greater;
- Applicants must have all relevant development permits and a Greenview business license.

Limiting eligible businesses to an annual revenue of \$500,000.00 and 10 employees ensures that the incentive remains with small businesses, excluding medium and large businesses. As well, only excluding 25% of the non-residential portion of property taxes for eligible businesses, allows Greenview to still collect 75% of said taxes, benefitting both the municipality and the business.

Administration has excluded exemptions for machinery and equipment. The inclusion of which would risk the loss of approximately \$11 million from Greenview’s annual revenue.

Assessment Codes included in the bylaw would be:

- 32 GC COMMERCIAL – IMPROVED
- 42 GC INDUSTRIAL – IMPROVED
- 200 COMMERCIAL IMPR/SITE
- 230 COMMERCIAL MUNICIPAL LEASED
- 710 INDUSTRIAL BUILDING
- 720 INDUSTRIAL LAND
- 740 INDUSTRIAL IMPR/SITE

Any vacant non-residential codes have been deliberately excluded. This exemption does not apply to Provincial School Requisitions, Seniors Housing Requisitions, or any property assessed as Linear Property. As per the MGA, exemptions can only be applied to non-residential (class 2) and machinery and equipment (class 4) properties. In reviewing the bylaw for third reading it was noticed that the exclusion of the machinery equipment tax was not listed in the bylaw, it has been added as item 4.2.

This bylaw is based on information that is not known to Administration, such as number of employees and revenue. Pulling from tax rolls that may be eligible for the discount, a sample of the impact has been provided:

<b>BUSINESS Type</b>	<b>ASSESSMENT</b>	<b>MUNICIPAL LEVY</b>	<b>DISCOUNT</b>
Mechanic/Autobody	212,850	\$ 1,627.88	\$ 406.97
Small Retail	294,020	\$ 2,248.66	\$ 562.17
Small Retail	96,710	\$ 739.64	\$ 184.91
Small Trucking	55,200	\$ 422.17	\$ 105.54
Home Based Business	262,710	\$ 2,009.21	\$ 502.30

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**BENEFITS OF THE RECOMMENDED ACTION:**

1. The benefit of Council accepting the recommended motion is that small businesses will be more incentivized to establish and revitalize their business within Greenview.
2. The benefit of Council accepting the recommended motion is that the Small Business Tax Incentive will reduce the financial impact of non-residential property taxes for eligible businesses.

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**DISADVANTAGES OF THE RECOMMENDED ACTION:**

1. The disadvantage of the recommended motion is that Greenview will not receive 25% of the revenue for the non-residential portion of property taxes from eligible small businesses who apply for the program.

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**ALTERNATIVES CONSIDERED:**

**Alternative #1:** Council has the alternative to defer the implementation of a small business tax incentive until the 2025 taxation year.

**Alternative #2:** Council has the alternative to make amendments to the bylaw.

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**FINANCIAL IMPLICATION:**

**Direct Costs:** If all of the 500 eligible non-residential properties received the incentive, the total loss of non-residential property tax revenue would be approximately \$200,000.00. The highest individual roll deduction would be \$1,900.00 with the proposed incentive.

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**STAFFING IMPLICATION:**

There are no staffing implications to the recommended motion.

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**PUBLIC ENGAGEMENT LEVEL:**

Greenview has adopted the IAP2 Framework for public consultation.

**INCREASING LEVEL OF PUBLIC IMPACT**

Inform

**PUBLIC PARTICIPATION GOAL**

Inform - To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.

**PROMISE TO THE PUBLIC**

Inform - We will keep you informed.

---

**FOLLOW UP ACTIONS:**

Updates will be made to the process and Administration will work on a plan to properly communicate the opportunity for small businesses.

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**ATTACHMENT(S):**

- Bylaw 24-960 Small Business Tax Incentive



## BYLAW 24-960 of the Municipal District of Greenview No. 16

**A Bylaw of the Municipal District of Greenview No. 16 for the purpose of providing for non-residential property tax incentives.**

**Whereas**, the Municipal Government Act, R.S.A. 2000, c.M-26, as amended or repealed and replaced from time to time, permits municipalities to offer exemptions for non-residential (class 2) properties for the purpose of encouraging development or revitalization;

**Whereas**, the Municipal District of Greenview No. 16 wishes to provide tax incentives to encourage assessment growth and promote non-residential expansion;

**Whereas**, Council considers it desirable to encourage the development, expansion and continued operation of non-residential properties for the general benefit of the municipality;

**Therefore**, the Council of the Municipal District of Greenview No. 16, duly assembled, hereby enacts as follows:

1. **TITLE**
  - 1.1. This Bylaw may be cited as the "Small Business Tax Incentive Bylaw."
2. **DEFINITIONS**
  - 2.1. **Applicant** means a person who applies for an Exemption;
  - 2.2. **CAO** means the Chief Administrative Officer of Greenview, or delegate;
  - 2.3. **Complete Application** means an application submitted pursuant to this bylaw that includes the application form, any information and documents as required by the application form and any additional application requirements for the tax incentives under this bylaw, including any additional documentation requested by Greenview to verify the accuracy of the information provided;
  - 2.4. **Council** means the Council of Greenview;
  - 2.5. **Exemption** means the portion of taxes on non-residential Property that has been determined to be exempt in accordance with this bylaw;
  - 2.6. **Greenview** means the Municipal District of Greenview No. 16.
  - 2.7. **Municipal Government Act** means the *Municipal Government Act*, RSA 2000, c M-26, as amended from time to time;

- 2.8. **Non-residential** means the type of Property falling within the assessment class specified in section 297(1)(b) of the Municipal Government Act;
- 2.9. **Property** means the Property or properties listed on the Complete Application for which an Applicant is applying to qualify for an Exemption;
- 2.10. **Qualifying Property** means a Property which meets the criteria under this bylaw for an Exemption;

### 3. **CRITERIA FOR TAX EXEMPTION**

- 3.1. To be eligible for an Exemption, the following criteria must be met and maintained over the course of the Exemption period:
  - A) An Applicant's annual revenue cannot exceed \$500,000.00;
  - B) An Applicant cannot have more than ten (10) employees;
  - C) The Property must be a Non-residential development as that term is defined in this bylaw and per Greenview's Land Use Bylaw, as amended;
  - D) All necessary development approvals must be obtained from Greenview;
  - E) Non-residential businesses must have an active business license from Greenview;
  - F) An Applicant must not be in the process of foreclosure, bankruptcy, or receivership;
  - G) An Applicant must not be in arrears with regard to taxes, utilities, or other fees owed to Greenview, including late payment penalties. Property taxes must be paid in full;
  - H) An Applicant who is developing a new business in Greenview cannot apply until the completed Property has been assessed by Greenview's municipal assessor; and,
  - I) An Applicant cannot be in litigation with Greenview.

### 4. **INELIGIBLE NON-RESIDENTIAL PROJECTS**

- 4.1. Any projects or properties assessed as Linear Property are ineligible for an Exemption.
- 4.2. Any projects or properties assessed as Machinery and Equipment are ineligible for an Exemption.

### 5. **DETAILS OF EXEMPTION**

- 5.1. The Exemption only applies to municipal taxes.
- 5.2. Provincial School Requisitions and Seniors Housing Requisitions are excluded from the application of this bylaw.
- 5.3. An Applicant deemed eligible by Greenview shall receive an Exemption as outlined in Section 8 of this Bylaw at any time prior to December 31<sup>st</sup> of each year. Property taxes paid up to December 31<sup>st</sup> of the year will be refunded 25% of the total paid amount.
- 5.4. Exemptions will be permitted for a maximum of one (1) year per Applicant or once the Non-residential assessed value of the Property reaches one-million dollars (\$1,000,000.00) or greater, whichever occurs first.

5.5. Applicants may apply for an Exemption annually.

**6. CHANGE OF OWNERSHIP**

6.1. Any change in ownership of the Property will not affect the Exemption unless the new owner(s) falls within one or more of the terms of disqualification.

6.2. To maintain eligibility for the Exemption, the new owner(s) must assume the obligations outlined in the written decision provided under Section 9 of this Bylaw.

**7. APPLICATION FOR TAX EXEMPTION PROGRAM**

7.1. The CAO has the authority to determine whether an Exemption will be granted in accordance with this Bylaw.

7.2. The application process for an Exemption is as follows:

- A) Applicants must submit a Complete Application to Greenview before the December 31 deadline;
- B) A Complete Application must be received before construction of a new project or expansion project commences;
- C) Notwithstanding the Complete Application requirements, Greenview may require additional information that, at the discretion of Greenview, is necessary to complete the application or determine program eligibility and may request the Applicant's consent be given to Greenview to obtain such additional information; and
- D) Greenview will advise Applicants in writing of the outcome of their request for an Exemption.

7.3. In the case of new or expanding businesses, the Exemption, if approved, will not begin until all development permits or development agreements are in place.

**8. CALCULATION OF EXEMPTION**

8.1. An approved Exemption of 25% will be applied to the municipal Non-residential portion of Property taxes.

**9. DECISION ON EXEMPTION**

9.1. If the CAO grants an Exemption, the applicant will receive a written decision outlining the following information:

- A) The taxation year to which the Exemption applies, which will not include any retroactive Exemption for years prior;
- B) Conditions of the Exemption, the breach of which will result in cancellation of the Exemption;
- C) The taxation year(s) to which the conditions of Exemption apply;
- D) The date on which the Exemption shall begin;
- E) The amount of the Exemption, to be calculated and applied in accordance with Section 8 of this bylaw; and,
- F) Any other information or conditions provided by Greenview.

- 9.2. If the CAO denies an Exemption application, the CAO will issue a written decision to the Applicant outlining the following information:
- A) The reason(s) the application was denied; and,
  - B) The date by which an application for an appeal to Council must be submitted.
- 9.3. A request for an appeal must be in writing and received by Greenview no later than thirty (30) days following the decision denying or cancelling the Exemption, or before the end of the calendar year (December 31), whichever comes first.
- 9.4. Council, after considering the appeal, may:
- A) Uphold or revoke a decision of the CAO with respect to the outcome of an application or cancellation of an Exemption; or,
  - B) Direct the CAO to revise or amend the decision with respect to the matter.

10. **SEVERABILITY**

- 10.1. If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed, and the remainder of the Bylaw is deemed valid.

11. **COMING INTO FORCE**

- 11.1. This Bylaw shall come into force and effect upon the day of final passing and signing.

Read a first time this 9 day of April, 2024.

Read a second time this 9 day of April, 2024.

Read a third time this \_\_\_\_ day of \_\_\_\_\_, 2024.

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REEVE

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CHIEF ADMINISTRATIVE OFFICER





No further changes were made to the tax rate bylaw, which shows:

- The Rural Residential municipal tax rate is the same at 2.4977%
- The Grande Cache Residential municipal tax rate is the same at 7.1748%
- The Non-Residential municipal tax rate is the same at 7.3350%
- The Residential Alberta School Foundation rate increased slightly to 2.3752% (2022 - 2.3750%).
- The Non-Residential Alberta School Foundation requisition rate increased by 42% to 4.9586% (2023 - 3.4875%).
- The Senior's Foundations requisitions has increased by 7% to 0.3353% (2023 - 0.3130%), reflecting an increase in the funding requests from these organizations.
- The Grande Cache debt repayment rate has decreased by 4% to 0.9340% (2023 - 0.9753%) reflecting an increase in assessment values.
- The Requisition Allowance has increased 26% to 0.0212% (2023 - 0.0168%) primarily due to a decrease in assessment values.
- The Designated Industrial Properties tax rate has increased 3% to 0.0765% (2023 - 0.0746%).

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**BENEFITS OF THE RECOMMENDED ACTION:**

1. The benefit of Council accepting the recommended motion is that Council will comply with legislation which requires them to pass a tax rate bylaw annually.
2. The benefit of Council accepting the recommended motion is that Administration will be able to send tax notices after the bylaw is passed.
3. The benefit of Council accepting the recommended motion is that the bylaw supports the Operating Budget passed by Council.

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**DISADVANTAGES OF THE RECOMMENDED ACTION:**

1. There are no perceived disadvantages to the recommended motion.

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**ALTERNATIVES CONSIDERED:**

**Alternative #1:** None

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**FINANCIAL IMPLICATION:**

There are no financial implications to the recommended motion.

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**STAFFING IMPLICATION:**

There are no staffing implications to the recommended motion.

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**PUBLIC ENGAGEMENT LEVEL:**

Greenview has adopted the IAP2 Framework for public consultation.

**INCREASING LEVEL OF PUBLIC IMPACT**

Inform

## **PUBLIC PARTICIPATION GOAL**

Inform - To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.

## **PROMISE TO THE PUBLIC**

Inform - We will keep you informed.

---

### **FOLLOW UP ACTIONS:**

Administration will prepare the tax notices in accordance with the bylaw and issue them in accordance with Provincial requirements.

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### **ATTACHMENT(S):**

- Municipal Government Act sections 353, 354 and 355
- Bylaw No. 24-961

### **Municipal Government Act**

#### **Property tax bylaw**

**353(1)** Each council must pass a property tax bylaw annually.

(2) The property tax bylaw authorizes the council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of (a) the expenditures and transfers set out in the budget of the municipality, and (b) the requisitions.

(3) The tax must not be imposed in respect of property (a) that is exempt under section 351, 361 or 362, or (b) that is exempt under section 363 or 364, unless the bylaw passed under that section makes the property taxable.

#### **Tax rates**

**354(1)** The property tax bylaw must set and show separately all of the tax rates that must be imposed under this Division to raise the revenue required under section 353(2).

(2) A tax rate must be set for each assessment class or sub-class referred to in section 297

(3) The tax rate may be different for each assessment class or sub-class referred to in section 297. (3.1) Despite subsection (3), the tax rate for the class referred to in section 297(1)(d) and the tax rate for the sub-classes referred to in section 297(2.1) must be set in accordance with the regulations.

(4) The tax rates set by the property tax bylaw must not be amended after the municipality sends the tax notices to the taxpayers unless subsection (5) applies.

(5) If after sending out the tax notices the municipality discovers an error or omission that relates to the tax rates set by the property tax bylaw, the municipality may (a) amend the property tax bylaw to the extent necessary to correct the error or omission, and (b) send out amended tax notices, if required as a result of the corrections to the property tax bylaw.

(6) A municipality must, within 30 days after passing a property tax bylaw amendment under subsection (5), provide the Minister with a copy of the amended bylaw.

**Calculating tax rates**

**355** A tax rate is calculated by dividing the amount of revenue required by the total assessment of all property on which that tax rate is to be imposed.



## BYLAW No. 24-961 of the Municipal District of Greenview No. 16

**A Bylaw of the Municipal District of Greenview No. 16 to provide for the rates of taxation to be levied against assessable property within the Municipal District of Greenview No. 16 for the 2024 taxation year.**

**Whereas**, the Municipal District of Greenview No. 16 has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held on April 9, 2024; and

**Whereas**, the estimated municipal expenditures and transfers set out in the budget for the Municipality of Greenview No. 16 for 2024 total \$139,446,467 and

**Whereas**, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$22,854,471 and the balance of \$116,591,996 is to be raised by general municipal taxation; and

**Whereas**, the requisitions are:

**Alberta School Foundation Fund (ASFF)**

Residential/Farmland	\$ 2,773,207
Non-Residential	\$ <u>29,121,294</u>
	\$ 31,894,501

**Opted Out School Boards**

Residential/Farmland	\$ 81,070
Non-Residential	\$ <u>884</u>
	\$ 81,954

**Requisition Allowance MGA (359(2))** \$ 150,000

**Seniors Foundations** \$ 5,526,366

**Designated Industrial Properties Requisition** \$ 1,139,479

**Whereas**, the Council of the Municipality is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions; and

**Whereas**, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M-26, Revised Statutes of Alberta, 2000; and

**Whereas,** the assessed value of all property in the Municipal District of Greenview No. 16 as shown on the assessment roll is:

Residential/Farmland	\$	890,075,840
Residential Municipal Only	\$	5,500,540
Residential Grande Cache	\$	311,610,280
Residential Grande Cache Municipal Only	\$	4,403,930
DIP Residential/Farmland	\$	18,000
Non-Residential	\$	213,223,240
Non-Residential Municipal Only	\$	1,862,040
Non-Residential Grande Cache	\$	123,164,160
Machinery & Equipment	\$	47,668,380
DIP Non-Residential	\$	5,536,634,220
DIP Machinery & Equipment	\$	6,946,851,200
DIP Power Generation	<u>\$</u>	<u>2,411,814,430</u>
Total Taxable Assessment	\$	16,492,826,260

**Therefore,** the Council of the Municipal District of Greenview No. 16, duly assembled, hereby enacts as follows:

1. **TITLE**

1.1. This Bylaw may be cited as “Tax Bylaw 2024”.

2. **AUTHORIZATION**

2.1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Municipal District of Greenview No. 16:

	<b>Tax Levy</b>	<b>Assessment</b>	<b>Tax Rate</b>
<b>General Municipal</b>			
Residential/Farmland	\$2,236,926	\$895,594,380	2.4977
Residential Grande Cache	\$2,267,339	\$316,014,210	7.1748
Non-Residential	\$112,087,732	\$15,281,217,670	7.3350
<b>Grande Cache Properties Special Tax (Borrowing)</b>			
Residential/Non-Residential	\$411,528	\$440,585,640	0.9340
<b>ASFF/Opted-Out School Boards</b>			
Residential/Farmland	\$2,854,277	\$1,201,704,120	2.3752
Non-Residential	\$29,122,178	\$5,873,021,620	4.9586
<b>Requisition Allowance</b>	\$150,000	\$7,074,725,740	0.0212
<b>Seniors Foundations</b>	\$5,526,366	\$16,481,059,750	0.3353
<b>Designated Industrial Properties</b>	\$1,139,479	\$14,895,299,850	0.0765

2.2. The minimum amount payable as property tax for general municipal purposes shall be \$20.00.

**3. DUE DATES**

3.1. Non-Residential taxes are due and payable on July 2<sup>nd</sup>, 2024.

3.2. Residential/Farmland taxes are due and payable on November 15<sup>th</sup>, 2024.

**4. PENALTIES**

4.1. In the event of any current taxes remaining unpaid for Non-Residential after July 2<sup>nd</sup>, 2024, there shall be levied a penalty of 8%, on July 3<sup>rd</sup>, 2024.

4.2. In the event of any current taxes remaining unpaid for Residential/Farmland after November 15<sup>th</sup>, 2024, there shall be levied a penalty of 8%, November 16<sup>th</sup>, 2024.

4.3. In the event of any current taxes remaining unpaid after December 31<sup>st</sup>, 2024, there shall be levied a penalty of 10% on January 1<sup>st</sup>, 2025.

4.4. In the event of any arrear's taxes remaining unpaid after December 31<sup>st</sup>, 2024, there shall be levied a penalty of 18% on January 1<sup>st</sup>, 2025, and in each succeeding year thereafter, so long as the taxes remain unpaid.

**5. INDEMNIFICATION**

5.1. If any portion of this bylaw is declared invalid by a court of competent jurisdiction, then the invalid portion must be severed, and the remainder of the bylaw is deemed valid.

**6. COMING INTO FORCE**

6.1. This Bylaw shall come into force and effect upon the day of final passing and signing.

Read a first time this 9<sup>th</sup> day of April, 2024.

Read a second time this 9<sup>th</sup> day of April, 2024.

Read a third time this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
REEVE

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER



# REQUEST FOR DECISION

---

**SUBJECT: Policy 9100 Disposal of Assets**

**SUBMISSION TO: REGULAR COUNCIL MEETING**

**MEETING DATE: April 23, 2024**

**DEPARTMENT: CORPORATE SERVICES**

**STRATEGIC PLAN: Governance**

**REVIEWED AND APPROVED FOR SUBMISSION**

**CAO: MANAGER:**

**DIR: EK PRESENTER: JH**

**LEG: SS**

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**RELEVANT LEGISLATION:**

**Provincial (cite) – N/A**

**Council Bylaw/Policy (cite) – AD26 Surplus Assets**

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**RECOMMENDED ACTION:**

**MOTION: That Council approve Policy 9100 “Disposal of Assets” as presented.**

**MOTION: That Council repeal Policy AD26 “Surplus Assets”.**

---

**BACKGROUND/PROPOSAL:**

Greenview currently has a surplus asset policy, AD26, that provides guidelines for how the municipality will dispose of surplus equipment, fixed assets, furniture, machinery, and vehicles. This policy has not been reviewed since 2010.

As such, administration is proposing an entirely new policy. The purpose of which is to establish consistent, transparent, and equitable processes on the disposition of Greenview owned assets and surplus supply of goods in a fair manner, while recovering the maximum residual value.

Notable new proposals include permitting the CAO to dispose of assets with a value of less than \$1,000.00. Assets will be broken apart and brought to Council in two parts. The first list will include electronics, office equipment, small equipment and tools. The second list will contain any assets remaining from the first list that were unable to be sold, in addition to any machinery, equipment and fleet assets needing disposal. The new iteration of the policy also allows Greenview employees the opportunity to purchase unsold electronics, office equipment, small equipment and tools.

Policy 9100 was recommended for Council approval at the Policy Review Committee meeting held on April 10, 2024. The Committee recommended the following amendments:

- 3.3 Auctioneer to be chosen by Council
- 3.2(A) Add “for a period of 6 weeks”
- Change title to “Disposal of Assets”



All of the amendments have been incorporated into the policy.

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**BENEFITS OF THE RECOMMENDED ACTION:**

1. The benefit of Council accepting the recommended motion is that they will have the opportunity to review Greenview's asset disposal procedure.
- 

**DISADVANTAGES OF THE RECOMMENDED ACTION:**

1. There are no perceived disadvantages to the recommended motion.
- 

**ALTERNATIVES CONSIDERED:**

**Alternative #1:** Council has the alternative to recommend amendments to the policy.

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**FINANCIAL IMPLICATION:**

There are no financial implications to the recommended motion.

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**STAFFING IMPLICATION:**

There are no staffing implications to the recommended motion.

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**PUBLIC ENGAGEMENT LEVEL:**

Greenview has adopted the IAP2 Framework for public consultation.

**INCREASING LEVEL OF PUBLIC IMPACT**

Inform

**PUBLIC PARTICIPATION GOAL**

Inform - To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.

**PROMISE TO THE PUBLIC**

Inform - We will keep you informed.

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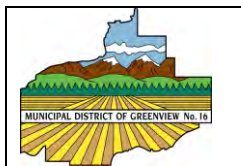
**FOLLOW UP ACTIONS:**

Administration will incorporate any amendments and will update registries to reflect the policy change.

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**ATTACHMENT(S):**

- Policy AD26 "Surplus Assets" (Current)
- Policy 9100 "Disposal of Assets" (draft)



**M. D. OF GREENVIEW NO. 16**  
**POLICY & PROCEDURES MANUAL**

Section:  
**ADMINISTRATION**

**POLICY NUMBER: AD 26**

<b>POLICY TITLE: SURPLUS ASSETS</b>	<b>Page 1 of 2</b>
<b>Date Adopted by Council / Motion Number:</b>	<b>10.03.824</b>

**PURPOSE:**

To provide a process for disposal of surplus assets held by the Municipality.

**POLICY:**

- 1.0 In February of each calendar year, the Directors will compile a list of all surplus equipment, fixed assets, furniture, machinery and vehicles from their respective departments. This surplus list will be forwarded to the Manager of Finance prior to March 31<sup>st</sup> of each year.
- 2.0 Council will declare by resolution those items from the fixed assets list that will be declared as surplus, and the disposal method.
- 3.0 Council may establish a reserve bid, where deemed appropriate.
- 4.0 The C.A.O. will be responsible to ensure that the declared surplus items are disposed of, within six months of declaration, by either public tender or public auction.
- 5.0 If an employee submits a tender for surplus items, the employee will not be involved in the opening of tenders.
- 6.0 All tender awards must be approved by Council.
- 7.0 Proceeds from the sale of surplus items will be deposited into the related capital reserve.
- 8.0 Upon the surplus items tender being awarded, they will be removed from the M.D. premises, or acceptable arrangements made with the C.A.O. or his designate, within seven (7) business days from the tender award date. Prior to removal, the account must be paid in full, and the purchaser must sign a 'Receipt of Goods' form. A member of the M.D. staff must be present when the asset is picked up and will verify that the purchaser has a paid receipt.

<b>POLICY TITLE: SURPLUS ASSETS</b>	<b>Page 2 of 2</b>
<b>Date Adopted by Council / Motion Number:</b>	<b>03.04.239</b>

9.0 If a surplus item is not picked up within the seven (7) day time limit, the C.A.O. or his designate may dispose of the item.

CURRENT

\_\_\_\_\_  
(Original signed copy on file)  
REEVE

\_\_\_\_\_  
C.A.O.

<b>TITLE:            PROCEDURES FOR SURPLUS ASSETS</b>	<b>Page 1 of 1</b>
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**PROCEDURE:**

- 1.0    The C.A.O. will direct staff to identify all items declared as surplus to be cataloged, listed and marked as clearly as possible for general public viewing.
  
- 2.0    Employees compiling inventory of surplus items will document, sign, and have a senior staff official sign under their signature, verifying items to be sold.
  
- 3.0    Surplus items will be removed from the inventory list and their depreciated costs removed from the Fixed Assets Ledger and the General Ledger by the Manager of Finance.

CURRENT

\_\_\_\_\_  
(Original signed copy on file)  
C.A.O.

**Title:** ~~Disposition~~ **Disposal** of Assets

**Policy No:** 9100

**Effective Date:** Date passed in Council.

**Motion Number:**

**Repealed Policy:** AD26

**Department:** Corporate Services

**Review Date:** (3 Years from date approved)



**Legal References:**

Agricultural Societies Act, R.S.A. 2000, c. A-11.  
 Societies Act, R.S.A. 2000, c. S-14  
 Municipal Government Act, R.S.A. 2000, c. M-26  
 Canada Not-for-profit Corporations Act (Canada), S.C. 2009, c.23  
 Income Tax Act (Canada), R.S.C. 1985, c. 1 (5th Supp.).

**Cross References:**

Bylaw 20-855 "Advertising"  
 Policy 1507 "Tangible Capital Assets"  
 Policy 1034 "Asset Management"  
 Policy 8002 "Community Grants"  
 Policy 8011 "In-kind Donations"  
 Policy 1034 "Asset Management"

**Purpose:** To establish consistent, transparent, and equitable processes on the disposition of Greenview owned assets and surplus supply of goods in a fair manner, while recovering the maximum residual value

## 1. DEFINITIONS

- 1.1. **Asset** means an economic resource controlled by Greenview as a result of past transactions or events and from which future economic benefits are expected to be obtained. Assets have three essential characteristics:
  - A) They embody a future benefit that involves a capacity, singly or in combination with other Assets, to provide future net cash flows, or to provide goods and services;
  - B) Greenview can control access to the benefit; and,
  - C) The transaction or event giving rise to Greenview's control of the benefit has already occurred.
- 1.2. **Chief Administrative Officer (CAO)** means the Chief Administration Officer for Greenview or their delegate.
- 1.3. **AMO** means Asset Management Officer of Greenview.
- 1.4. **Disposal** means to sell or dispose of an Asset.
- 1.5. **Greenview** means the Municipal District of Greenview No. 16.

- 1.6. **Miscellaneous Goods** mean Surplus goods or Assets where the value is less than the estimated cost of commission at auction, which are not accepted for sale by auction, or that otherwise do not meet the definition of a Tangible Capital Asset.
- 1.7. **Net Book Value** means the historical cost of an asset less accumulated amortization.
- 1.8. **Non-profit Organization (NPO)** means an organization which provides products or services to improve or benefit a community. Any money made by a Non-profit Organization is not for the personal gain of its directors, members, or officers, but whose excess revenue goes back into the organization to further its aims and projects. For the purposes of this policy, organizations incorporated under the following acts of Alberta and Canada are considered Non-Profit Organizations:
  - A) *Agricultural Societies Act*;
  - B) *Societies Act*;
  - C) *Canada Not-for-profit Corporations Act (Canada)*; or
  - D) Registered as a charity under the *Income Tax Act (Canada)*.
- 1.9. **Senior Leadership Team (SLT)** means the CAO and Directors of Greenview.
- 1.10. **Surplus** describes the amount of an Asset or resource that exceeds the portion that's actively utilized.
- 1.11. **Tangible Capital Asset** means financial Assets having a physical substance that:
  - A) Are held for use in the production or supply of goods or services;
  - B) Have useful lives that extend beyond one year;
  - C) Are to be used on a continuing basis by Greenview; and
  - D) Are not for sale in the ordinary course of operations.

## 2. POLICY STATEMENT

- 2.1. Assets to be disposed of with a value less than \$1,000.00 may be disposed of at the discretion of the CAO. Assets with a Net Book Value greater than \$1,000.00 will be presented to Council for Disposal approval.
- 2.2. Beginning on January 1st, managers will compile a list of all Miscellaneous Goods and Assets that are at the end of their useful life, in need of replacement, or not required by their respective Greenview departments. All department Surplus lists require Director sign-off prior to being released to the AMO.

Once the AMO has reviewed the list, it will be brought to SLT for approval. Once approved by SLT, the Surplus list will be presented to the Council no later than the second Council meeting in February.

The AMO will initially bring two Disposal lists to Council. The first list will include Electronics, Office Equipment, and Small Equipment/Tools to be disposed of (See Section 3.2). The second list will be a draft proposal of all the Machinery, Equipment, and Fleet Assets for Disposal. Assets on the first list are to be Disposed of once approved by Council. The CAO will be responsible for the Disposal of the Surplus Assets in accordance with this policy.

The final list of Machinery, Equipment, and Fleet Assets and whatever is remaining for Office Equipment, Electronics, and Small Equipment/Tools from the first list, will be brought to SLT at the beginning of June for approval, to be presented to Council by the second Council meeting in June for Disposal approval. The CAO will be responsible for the Disposal of the Assets on the approved list in accordance with this policy.

- 2.3. Council may establish a reserve bid for Asset Disposal.
- 2.4. Any item determined to be of no value or unsafe must be Disposed of as waste or recycled in an appropriate manner.
- 2.5. All items to be sold are on an “as is, where is” basis with no warranties or guarantees expressed or implied.

### 3. DISPOSITION OF ASSETS

- 3.1. Surplus Assets will be identified annually; however, it is recognized that there may be an occasion when an unplanned Disposal of an asset is determined advisable or necessary.
- 3.2. Surplus Assets will be Disposed of in one of three ways once approved by Council:
  - A) All Electronics, Office Equipment and Small Equipment/Tools will be offered to Non-profit Organizations for purchase or donation. If offered for purchase, Council will set the minimum value for which the Asset may be sold. The Asset will be posted to Greenview’s website for a period of 6 (six) weeks. Assets will be sold on a first-come, first-served basis, proposals must be sent to the following email address [greenview\\_surplus@mdgreenview.ab.ca](mailto:greenview_surplus@mdgreenview.ab.ca);
  - B) The remaining Electronics, Office Equipment and Small Equipment/Tools shall be available for staff to purchase with the sale price determined by Council. The AMO shall post the assets on SharePoint for a period of 6 weeks. The names of staff will be gathered via email and then will be put on a raffle where the staff member chosen will have the opportunity to purchase the Asset.
  - C) Assets that have not been sold in the first two steps will be added to the Machinery, Equipment, and Fleet Assets to be presented at the second Council meeting in June and sold at auction.
- 3.3. The auctioneer used to Dispose of Assets will be selected by Council resolution. ~~through a competitive procurement process as established by procurement policy standards.~~
- 3.4. Non-profit Organizations and municipalities may apply for Surplus Asset donation or sale provided they:
  - A) Submit written requests to the CAO expressing interest in a Greenview Surplus Asset slated for Disposal.
  - B) Greenview Administration will present the requests to Council for approval. Council may approve a donation of an Asset or may recommend the sale of the Asset directly to a Non-profit Organization or other municipality. Greenview Council may determine the price of the sale to a maximum of the net book value of the surplus asset.
- 3.5. Emergency & Protective Services Asset Disposal:
  - A) Emergency vehicles will be Disposed of through Council with a reserve price set by Council. This is to cover the cost of returning these vehicles back to their original state prior to becoming an emergency vehicle. The Assets may be made available for purchase by municipalities once the Assets have been de-badged and key Greenview Assets have been removed. These Assets may be presented throughout the year or as required when determining new Asset availability.

### 4. COUNCIL RESPONSIBILITIES

- 4.1. Council is responsible for providing Administration direction on Asset Disposal as outlined in this policy.

- 4.2. Council shall set the reserve price, and review and approve the Disposal of Emergency & Protective Services Assets.
- 4.3. Council is responsible for approving the Disposal of Assets exceeding \$1,000.00, and those Assets presented to Council for Disposal direction.

**5. ADMINISTRATION RESPONSIBILITIES**

- 5.1. Administration shall annually produce a registry of Surplus Assets and Assets for Disposal.
- 5.2. Administration shall notify departments of the due date to have Surplus Asset ready for Disposal.
- 5.3. Administration will adhere to this policy and the procedures for the Disposal of Surplus Assets.
- 5.4. Administration will ensure interdepartmental Assets are Disposed of and ensure the proceeds of the sale are accounted for in the appropriate reserve and accurate insurance is maintained for Greenview Assets.
- 5.5. Administration will advertise and organize the Disposal of Assets once Disposal is approved pursuant to this policy.
- 5.6. The CAO may approve the Disposal of Surplus Assets valued at less than \$1,000.00.
  - A) Administration will report the sale of Assets valued at less than \$1,000.00 to Council.

DRAFT





# REQUEST FOR DECISION

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SUBJECT:	<b>Grande Cache Chamber of Commerce Grant Extension Request</b>		
SUBMISSION TO:	REGULAR COUNCIL MEETING	REVIEWED AND APPROVED FOR SUBMISSION	
MEETING DATE:	April 23, 2024	CAO:	MANAGER:
DEPARTMENT:	COMMUNITY SERVICES	DIR: MH	PRESENTER: LL
STRATEGIC PLAN:	Culture, Social & Emergency Services	LEG: SS	

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#### RELEVANT LEGISLATION:

**Provincial** (cite) –N/A

**Council Bylaw/Policy** (cite) – Policy 8015, Community Impact Grant

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#### RECOMMENDED ACTION:

**MOTION: That Council take no action to the grant extension request of the 2018 operating grant in the amount of \$25,000.00 from the Grande Cache Chamber of Commerce.**

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#### BACKGROUND/PROPOSAL:

Greenview Administration received a letter from the Grande Cache Chamber of Commerce (Grande Cache Chamber), dated March 15, 2024, requesting the extension of the grant funding period until December 31, 2024, for the 2018 operating grant in the amount of \$25,000.00.

The Grande Cache Chamber is a non-profit organization whose goals are to advance the economic vitality and quality of life, and champion the cause of education, striving to develop efficient and productive methods for delivery of quality education and workforce development services.

Administration sent a letter to the Grande Cache Chamber, dated February 8, 2024 (attached) regarding the 2018 awarded grant, requesting the Grande Cache Chamber provide the following to Greenview by March 29, 2024:

1. Submit reporting on any used funds from the \$25,000.00 grant awarded in 2018.
2. Return all unused funds from the \$25,000.00 grant awarded in 2018.
3. Present financials to the Committee of the Whole of current status and accompany with a reallocation of funds request that stipulates the use(s), timelines to utilize and progress reporting plan.

Administration received a reply letter dated March 15, 2024 (attached), that did not address the above requests, but requested an extension of the grant until December 31, 2024.

Greenview's Community Impact Grant Policy 8015 states if an applicant has excess funds at the end of a fiscal year the organization must request the reallocation of funds to be approved by Council or return the funds to Greenview.

The Grande Cache Chamber held their 2023 Annual General Meeting on March 28, 2024, where Executive Officers and Directors were elected.

Administration recommends Council take no action to the grant extension request, and request the funds be returned to Greenview to comply with the Community Impact Grant Policy 8015. Administration can advise the Chamber that they can re-apply for a grant or apply for a sponsorship, pending what projects or events the new executive decides upon. The grant deadline of April 15, 2024, has passed, however Administration can still accept a 2024 grant application from the Grande Cache Chamber to present to Council.

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**BENEFITS OF THE RECOMMENDED ACTION:**

1. The benefit of Council accepting the recommended motion is that it will allow resolution to the 2018 outstanding grant and grant reporting, and permit Administration and the Chamber to move forward with new grants and activities.

---

**DISADVANTAGES OF THE RECOMMENDED ACTION:**

1. The disadvantage to the recommended action is that the Grande Cache Chamber will have missed the 2024 Community grant deadline, however Administration can still accept a 2024 grant application from the Grande Cache Chamber to present to Council.

---

**ALTERNATIVES CONSIDERED:**

**Alternative #1:** Council has the alternative to request additional information from the Grande Cache Chamber and/or request they present at a Committee of the Whole meeting.

**Alternative #2:** Council has the alternative to grant an extension to the Grande Cache Chamber of Commerce.

---

**FINANCIAL IMPLICATION:**

There are no financial implications to the recommended motion.

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**STAFFING IMPLICATION:**

There are no staffing implications to the recommended motion.

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**PUBLIC ENGAGEMENT LEVEL:**

Greenview has adopted the IAP2 Framework for public consultation.

**INCREASING LEVEL OF PUBLIC IMPACT**

Inform

**PUBLIC PARTICIPATION GOAL**

Inform - To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.

**PROMISE TO THE PUBLIC**

Inform - We will keep you informed.

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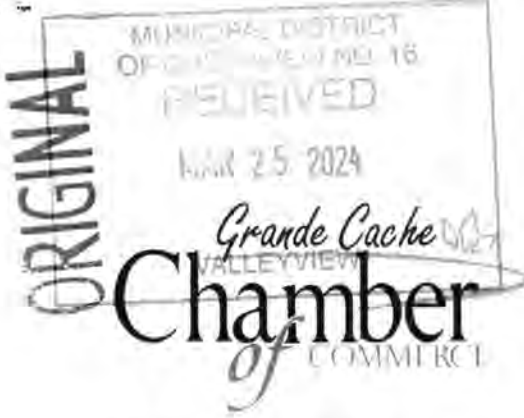
**FOLLOW UP ACTIONS:**

Administration will advise the Grande Cache Chamber of Commerce of Council's decision.

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**ATTACHMENT(S):**

- Letter from the Grande Cache Chamber (dated March 15, 2024)
- Letter to the Grande Cache Chamber (dated February 8, 2024)



Box 1342 Grande Cache, Alberta, T0E 0Y0, Canada  
Phone: 780-827-2696 E-mail: gcc@grandecachechamber.com

**Municipal District of Greenview**  
Box 1079  
Valleyview, AB  
T0H 3N0

March 15, 2024

**TO:** Michelle Honeyman  
Director, Community Services

**Re:** 2018 Grant Funds Letter of Feb. 8, 2024  
Grande Cache Chamber of Commerce

Your letter of February 8, 2024 is hereby acknowledged.

The Funds received (\$25,000) from the grant application from 2018, as of March 16, 2024, **have not been spent**. The original grant request was \$68,000 for operational expenses as well.

This funding acquired by the Chamber, was to be put forward to assist local business with necessary 'partial' signage construction costs, for tourism signs on highway 40.

Please note:

- The funding was received initially and further extended, during a period (2018 and 2019) during which, construction along highway 40 prevented the final selection of appropriate sign locations and limited further 'business' interest.
- The subsequent timeline of 2020 -2022 was a period during the Covid scenario that businesses were not actively looking to expend nonessential funds. This further limited any possible expenditure of the funds.
- During a period of **October-2018 – March14-2023** the Grande Cache Chamber of Commerce worked and communicated with **Kevin Keller (Manager of Economic Development for the MD of Greenview)** as directed by the MD of Greenview's "Extension Letter" of Oct. 29, 2018.
- The Chamber has communicated with and met with Martino Verheaghe and Larry Gibson of MD of Greenview Economic Development during period Jan. 27, 2023 to the present.
- Further communications have also been made periodically with Jenn Daubert of MD of Greenview Economic Development and Tourism.
- The MD of Greenview has currently acquired a membership in the Chamber from 2024 – 2028.
- The circumstances impacting the final disbursements of the grant funds, were DISCUSSED and have been understood by MD Economic development staff.

Tourism is considered a definite element of economic development that benefits the Hamlet of Grande Cache. Highway signage is a key to the development of tourism visitation to the community.

As per letter of Feb 8, 2024 ....

**Extension Request:** The Grande Cache Chamber of Commerce respectfully requests an extension of the grant funding period until Dec. 31, 2024. This would enable the current 13 + interested businesses to arrange for their individual signing agreement requirements.

Individual sign support for an individual business is limited to \$2,000 per business interest (\$1,000 per sign location outside of community. Funding allows for 10-12 businesses in 2024, totalling \$20,000-\$24,000. The balance of accountable funds would be absorbed by the Chamber Admin costs for 2024. (\$1,000)

**Financials:** A copy of the Annual Balance Sheet and Income Statement for 2023 has been attached, as requested. Total amount of grant is reflected within the total assets.

**Reporting Timelines :** Chamber of Commerce meetings reports regularly for their sign program. Minutes of monthly meetings are provided to attending MD Greenview member and can be sent regularly to Ward 9 Councillors for their input to MD Council.

Sincerely,

R.C. Bambrick  
President  
Grande Cache Chamber of Commerce

Cc: Lisa Lenentine Community Services Coordinator  
Martino Verhaeghe – Director of Planning and Economic Development  
Larry Gibson - Manager Economic Development  
Jenn Daubert - Economic Development and Tourism  
Marco Hackenberg – Ward 9 Councillor  
Tyler Olson – Ward 9 Councillor / Reeve  
Winston Delorm – Ward 7 Councillor

**Grande Cache Chamber of Commerce  
Balance Sheet  
As at Dec 31, 2023**

**CURRENT ASSETS**

CIBC Bank - (GCC)	<u>37,048.28</u>	
<b>TOTAL CURRENT ASSETS</b>		<u>37,048.28</u>

**CAPITAL ASSETS**

Office Furniture	<u>681.45</u>	
<b>TOTAL CAPITAL ASSETS</b>		<u>681.45</u>

<b>TOTAL ASSET</b>		<u><u>37,729.73</u></u>
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**LIABILITY**

**CURRENT LIABILITIES**

Prepaid memberships for 2024 annual	420.00	
Prepaid memberships for 2024 5 year	<u>2,400.00</u>	
<b>TOTAL: Prepaid memberships for 2024</b>		<u>2,820.00</u>
<b>TOAL CURRENT LIABILITIES</b>		<u>2,820.00</u>

<b>TOTAL LIABILITY</b>		2,820.00
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**EQUITY**

**RETAINED EARNINGS**

Retained Earnings	34,976.83	
Current Earnings	<u>(67.10)</u>	
<b>TOTAL RETAINED EARNINGS</b>		<u>34,909.73</u>

<b>TOTAL EQUITY</b>		<u>34,909.73</u>
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<b>LIABILITIES AND EQUITY</b>		<u><u>37,729.73</u></u>
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This financial statement has been reviewed and approved by:

RICHARD C BAMBRICK *R. Bambrick*  
Name (printed) Signature

Susan Feddema *S Feddema*  
Name (printed) Signature

*President*  
Position

*Past President*  
Position

Date *March 18, 2024*

Date *March 18, 2024*

**Grande Cache Chamber of Commerce  
Income Statement  
Jan 01, 2023 to Dec 31, 2023**

**REVENUE**

**REVENUE**

Chamber Membership Dues (annual)	<u>840.00</u>
<b>TOTAL REVENUE</b>	<u>840.00</u>

**EXPENSE**

**OPERATING EXPENSES**

Advertising & promotion	225.00
Bank charges & interest	54.00
Membership fees	165.06
Office & postage	<u>463.04</u>
<b>TOTAL EXPENSES</b>	<u>907.10</u>

<b>NET INCOME</b>	<u>(67.10)</u>
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# Municipal District of **GREENVIEW**

February 8, 2024

Grande Cache Chamber of Commerce  
Box 1342  
Grande Cache, AB T0E 0Y0

**Attention: Mr. Richard Brambrick, President**

**Subject: 2018 Grant Funds**

In follow up to Greenview's letter dated October 19, 2018, regarding the 2018 Grant Extension letter, it has come to our attention that the conditions outlined in the letter have not been met. Greenview has been trying to work with the Grande Cache Chamber regarding the unused grant funding, however we have had no response to date.

Greenview's Community Impact Grant Policy states if an applicant has excess funds at the end of a fiscal year the organization must request the reallocation of funds to be approved by Council or return the funds to Greenview. As reporting on the 2018 awarded grant is outstanding, please provide the following to Greenview by **March 29, 2024**:

1. Submit reporting on any used funds from the \$25,000.00 grant awarded in 2018.
2. Return all unused funds from the \$25,000.00 grant awarded in 2018.
3. Present financials to the COTW of current status and accompany with a reallocation of funds request that stipulates the use(s), timelines to utilize and progress reporting plan.

Please note any future funding requests will not be considered until the reporting or/and unused funds have been received by Greenview.

Greenview remains supportive of your organization and looks forward to working with your organization on future initiatives. Should you have any questions or concerns, please contact Lisa Lenentine, Community Services Coordinator at 780.524.7647 or



[greenviewgivesback@mdgreenview.ab.ca](mailto:greenviewgivesback@mdgreenview.ab.ca), who will be pleased to assist you.

Sincerely,

*Michelle Honeyman*

Michelle Honeyman

Director, Community Services

Cc: Larry Gibson, Economic Development

/ll



# REQUEST FOR DECISION

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SUBJECT:	<b>Nitehawk Year-Round Adventure Park Correspondence</b>		
SUBMISSION TO:	REGULAR COUNCIL MEETING	REVIEWED AND APPROVED FOR SUBMISSION	
MEETING DATE:	April 23, 2024	CAO:	MANAGER:
DEPARTMENT:	COMMUNITY SERVICES	DIR: MH	PRESENTER: LL
STRATEGIC PLAN:	Culture, Social & Emergency Services	LEG: SS	

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## RELEVANT LEGISLATION:

**Provincial** (cite) –N/A

**Council Bylaw/Policy** (cite) – Policy 8015, Community Impact Grant

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## RECOMMENDED ACTION:

**MOTION: That Council accept the letter from Nitehawk Year-Round Adventure Park dated March 22, 2024, for information, as presented.**

**MOTION: That Council approve the reallocation of up to \$125,000.00 of the 2024 capital grant to Nitehawk Year-Round Adventure Park to be used for operational funds in 2024.**

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## BACKGROUND/PROPOSAL:

The Nitehawk Year-Round Adventure Park (Nitehawk) has submitted the attached letter dated March 22, 2024, and email correspondence dated March 27, 2024, advising Greenview of the projected operating budget shortfall for the 2023-2024 season as well as direction from the Nitehawk Board. Nitehawk is requesting assistance in emergency funding from all three municipal partners in the total amount of \$350,000.00. Where emergency funding is not an option, Nitehawk is requesting to reallocate existing capital funding of up to \$350,000.00 in total from all three municipal partners.

Nitehawk Year Round Adventure Park is a non-profit organization, overseen by a volunteer board of directors, that operates a year-round regional family recreation facility featuring skiing, snowboarding, snow tubing, lugging, mountain biking, and RV camping, located in Grovedale, Alberta.

Nitehawk has submitted the attached letter to all municipal partners to inform them that Nitehawk will not achieve the operating budget for the current fiscal year (May 1, 2023, to April 30, 2024). Weather conditions, rising costs of fuel and utilities as well as a significant increase in insurance costs have all impacted the operational budget. Nitehawk continues to be proactive at reducing operating costs, and management has negotiated discounts with local vendors. Nitehawk is prepared to defer future capital purchases to 2027.

Nitehawk has also submitted the attached correspondence on March 27<sup>th</sup> with the following motion from the Nitehawk Board meeting held on March 26<sup>th</sup>:

*Motion to: Allow Nitehawk Management to request up to \$350,000 in emergency funding from the municipal partners. If emergency funding is not an option, a request to reallocate existing capital funding of up to \$350,000.*

Once the immediate challenges regarding Nitehawk’s current deficit have been addressed, Nitehawk will submit another letter that refers to previous discussions about developing a multi-year Capital/Operating funding agreement with all three Municipalities that addresses the concerns of shared equity of funding, operating expense increases, and creating a reserve fund for aging building and infrastructure replacement.

The County of Grande Prairie and the City of Grande Prairie have provided operational and capital funding through a grant to Nitehawk over the past number of years. In the current model for funding, Greenview’s share is 50% and the remaining is split 25% from the City and 25% from the County. This is not written in a formal agreement but rather through individual agreements with each municipality and based on an annual operating plan for the business.

Administration recommends Council approve the reallocation of up to \$125,000.00 of the 2024 capital grant, as Greenview does not have emergency funding for the purpose of providing any additional funding.

Greenview has historically provided an annual operating grant and capital grant to Nitehawk. In 2024, Nitehawk was awarded a capital grant in the amount of \$314,250.00 through the Greenview grant process as well as an operating grant in the amount of \$100,000.00 through the 2024 budget process.

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**BENEFITS OF THE RECOMMENDED ACTION:**

1. The benefit of Council accepting the recommended motion is to confirm receipt of the letter.
2. The benefit of Council accepting the recommended motion is that Greenview would be assisting a non-profit organization located in Greenview that provides recreation opportunities for Greenview residents and the region.

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**DISADVANTAGES OF THE RECOMMENDED ACTION:**

1. There are no perceived disadvantages to the recommended motion.

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**ALTERNATIVES CONSIDERED:**

**Alternative #1:** Council has the alternative to request additional information or request Nitehawk present at a Committee of the Whole meeting.

**Alternative #2:** Council has the alternative to provide an additional operating grant to Nitehawk for the 2024 deficit, from the Community Grants Budget.

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**FINANCIAL IMPLICATION:**

There are no financial implications to the recommended motion as the capital funding has already been allocated to the organization.

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**STAFFING IMPLICATION:**

There are no staffing implications to the recommended motion.

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**PUBLIC ENGAGEMENT LEVEL:**

Greenview has adopted the IAP2 Framework for public consultation.

**INCREASING LEVEL OF PUBLIC IMPACT**

Inform

**PUBLIC PARTICIPATION GOAL**

Inform - To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.

**PROMISE TO THE PUBLIC**

Inform - We will keep you informed.

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**FOLLOW UP ACTIONS:**

Administration will advise Nitehawk of Council's decision.

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**ATTACHMENT(S):**

- Nitehawk Letter
- Nitehawk Email Correspondence
- 2024 Grant Request



March 22, 2024

Dear Municipal Partners,

Subject: Request for Reallocation of Capital Funding to Cover Nitehawk's 2023/24 Winter Season Operational Shortfall

I am writing to you on behalf of Nitehawk Year-Round Adventure Park's Board of Directors and Management to address a matter of significant importance regarding our operational budget for the 2023/24 winter season.

On January 22, 2024, a meeting was held between myself, our Board President, Mr. Aaron Lazaruk, our Board Vice President, Lee Brachmann, and Administration Representatives from the MD of Greenview, County of Grande Prairie, and City of Grande Prairie. The purpose of this meeting was to provide proactive information to each respective Municipal Partner concerning our operational challenges.

Due to unseasonably warm and dry winter weather conditions, a later than-normal opening date, 1/3 of our skiable terrain available over the Christmas Season (which accounts for 25% of our winter revenue), lack of natural snow keeping the Community from thinking about winter activities, and Snowmaking efforts not being completed until January 27<sup>th</sup>; Nitehawk will not achieve its operating budget for the current fiscal year, which runs from May 1, 2023 to April 30, 2024. We are tentatively projecting a \$250,000 to \$300,000 operational deficit for the 2023-2024 season.

It is important to emphasize our commitment to transparency and proactive communication with all our municipal funders. As such, we are seeking approval to reallocate current Capital funding to cover our operating shortfall for the current fiscal year. This decision aligns with our commitment to fiscal responsibility and prudent management of resources, without the need to ask our Municipal Partners for additional funding.

To provide further context, I would like to highlight a few other key points from our discussion:

- Nitehawk has continued to take proactive measures to reduce operating expenses throughout our season, including delaying seasonal staff onboarding, streamlining management structures, and reducing staffing to barebones operations when customer numbers didn't warrant a full staff.
- Escalating fuel and utility prices have significantly impacted our budget, with our energy costs (Electricity, Natural Gas, Diesel, Gasoline, and Propane) having risen to almost \$350,000 per year. For example, diesel fuel prices have increased by about 42% per liter.



# NITEHAWK

YEAR-ROUND ADVENTURE PARK

- Our annual insurance premiums have risen substantially, from \$52,000.00 to approximately \$163,000.00 annually; with property insurance accounting for a significant portion of this expense, at \$115,000.00.
- Nitehawk Management negotiated discounts with local vendors for equipment rentals and have implemented measures to reduce damages to snowmobile equipment by inexperienced operators.

In light of the challenges we've faced this season, Nitehawk is prepared to defer future capital purchases, such as the acquisition of a new snowcat, until 2027, pending approval from our Municipal Partner's Councils. Our Board of Directors and Management Team are fully committed to ensuring the long-term sustainability and success of Nitehawk Year-Round Adventure Park.

We appreciate your attention to this matter and kindly request Council's support in realigning current Capital funding to address our operational shortfall for the 2023/24 winter season.

Should you require any further information or clarification, please do not hesitate to contact us. Thank you for your continued partnership and support.

Sincerely,

*Johnathan Clarkson*

Johnathan Clarkson  
**General Manager**  
**Nitehawk Year-Round Adventure Park**

Aaron Lazaruk  
**Board President**  
**Grande Prairie Ski Club o/a: Nitehawk**

CC:

Reeve, MD of Greenview  
Mayor, City of Grande Prairie  
Reeve, County of Grande Prairie

**From:** [Johnathan clarkson](#)  
**To:** [Lisa Lenentine](#)  
**Subject:** Nitehawk Emergency Funding request  
**Date:** Wednesday, March 27, 2024 12:26:03 PM

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CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello Lisa,

Hope this email finds you doing well. Following my Nitehawk Board Meeting last night, which included conversations with all three of our Municipal Representatives, the following motion was brought forward and approved by our Board of Directors and Municipal Representatives.

***Motion to: Allow Nitehawk Management to request up to \$350,000 in emergency funding from the municipal partners. If emergency funding is not an option, a request to reallocate existing capital funding of up to \$350,000.***

Please let me know if you have any questions or require additional information from me to bring this forward to Council on Nitehawk's behalf.

Have a great week and Happy Easter!

**Kind regards;**

Johnathan Clarkson  
(He/Him)  
General Manager  
Nitehawk Year-Round Adventure Park  
P: 780-532-6637  
C: 780-505-1457  
E: [johnathan@gonitehawk.com](mailto:johnathan@gonitehawk.com)



# 2024 Grant Application (October 15, 2023 deadline)

Row 88

<b>Name of Organization</b>	Grande Prairie Ski Club o/a: Nitehawk Year-round Adventure Park
<b>Address of Organization</b>	Box 1006
<b>Form Date Field</b>	183
<b>Contact Name</b>	Johnathan Clarkson
<b>Phone Number</b>	780-505-1457
<b>Purpose of Organization</b>	<p>The Grande Prairie Ski Club o/a Nitehawk Year-Round Adventure Park has been an important part of the Grande Prairie Region for the past 63 years. Nitehawk provides the members of the Communities we serve with many options for fun, accessible &amp; affordable outdoor recreation for them and their families year-round. We provide a venue for the Community to enjoy Downhill Skiing, Snowboarding, Winter Snow Tubing, Snowshoeing, Ski &amp; Snowboard Lessons, and School Programming for over 7000 local students from 35 Regional Schools during our Winter Operations. During our typical Summer Season we provide a venue for Mountain Biking, Summer Bike Camps for over 250 children, Biking 101 School Programming for over 1200 local students, most recently we've added Skateboarding, Inline Skating, Golf, and Disc Golf lessons to our offering to Schools, Hiking &amp; Running Trails, Trail Running Races, and Camping &amp; RV-ing. We have also partnered with the City of Grande Prairie for the last 6 years, to manage &amp; operate the Bear Paw Par 3 Golf Course &amp; RV Park located at South Bear Creek Park, which we are extremely happy with as it fits so well with our offering of Outdoor Recreation opportunities. There are not many other Outdoor Recreation Facilities in our immediate region; other than the Wapiti Nordic Ski Centre. Nitehawk is unique because of our location in the Wapiti River Valley and the Downhill &amp; Uphill Climbing aspect of almost all the activities we offer. We are also excited to be the host venue for 3 sports of the 2024 Alberta Winter Games happening in our Region next winter season.</p>
<b>Purpose Continued</b>	
<b>Position of Contact Person</b>	General Manager
<b>What act are you registered under?</b>	Societies Act
<b>Registration No.</b>	3468



<b>Grant Type</b>	Capital Grant
<b>Total Amount Requested</b>	\$339,250.00
<b>Proposed Project</b>	Please see attached Capital Budget. By continuing to improve efficiency & experience in all areas of our Organization and keeping Guest & Staff Safety as our primary priority, Nitehawk will continue to be a leader in Outdoor Recreation for the Grande Prairie Region, providing opportunities that not all Communities are lucky enough to have in their own backyard for families, students and individuals to enjoy Downhill Skiing, Snowboarding, Snow Tubing, Running & Hiking, Mountain Biking, Camping and Golfing. Having a facility like Nitehawk in our Region not only gives our residents something to do year-round, but also makes our Region more attractive to Companies looking for places to invest and also to potential New Residents when they are deciding whether or not to call our Region Home. Our facility has a direct impact on the tax base of our region, and because of this increased investment and people's desire to visit and move to our beautiful community & region. We expect that the funding for the projects listed in our Capital Funding Request will continue to reduce our cost of Operations, have a direct impact on the Safety of our Guests & Staff, and help continue to improve our Guests Experience. Each capital item/project will be completed within the year that the funding was requested. For items/projects that show multiple years of funding requested, these are either longterm or ongoing. Upgrades to automation & new equipment additions for our Snowmaking System will be an Annual Capital Item to increase efficiency for our Snowmaking Staff and thereby leading to faster opening of the Slopes for our Guests. For items such as our Snow Groomer Replacement, these are setup as longterm savings plans to purchase a new Snowcat every 6-10 years when replacement out-weighs annual maintenance costs. Bike, Ski and Snowboard Rental Equipment Replacement will help us provide a safe and quality experience for our Guests & School Groups year-round.
<b>Have you previously applied for a grant from MD</b>	
<b>Previous Grant App from MD</b>	Yes
<b>Final Completion Report Provided to MD</b>	Yes
<b>Grant funds applied for from other sources?</b>	Yes
<b>Grant Funds Received from other sources?</b>	
<b>Have you performed any</b>	Yes

**other fundraising projects?**

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**Agreement** Grande Prairie Ski Club o/a: Nitehawk Year-Round Adventure Park

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**Grant Purpose** Capital and Facility Improvements

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**Year Grant Received** 2023

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**Amount of Grant** 284,000.00

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**List the donee, purpose and amount** County of Grande Prairie No.1 - \$169,625.00 City of Grande Prairie - \$169,625.00

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**What type of fundraising & how much did you raise?** We host an annual Comedy Nite Fundraiser, Ski & Snowboard Swap Event, and Family Golf Day. In Total between these three events, we typically raise approximately \$150,000.00. We also just had a Casino this past year, which saw us raise approximately \$37,000.00. We also have our "Landslide Recovery Fund" with the Community Foundation of Northwest Alberta, which currently has accumulated \$24,796.39.

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**Signature** Johnathan Clarkson

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**Date** 11/20/23

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**Financial Statement**

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**Administration Recommendations**

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**Email** johnathan@gonitehawk.com

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**Column41**

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**MD Logo**

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**Email Comm.**

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**Column44**

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**List for Recognition** We have signage at the entrance to our facility thanking all three of our Municipal Partners, have the MD of Greenview listed on signage recognizing all of the contributing organizations to the Summit T-bar Project, and also have the MD of Greenview recognized on a sign at the top of our beginner slope called "Bob's Bump".

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	2023 Budget	2024 Budget	2025 Budget	2026 Budget
<b>Snowmaking</b>				
Snowmaking Guns	\$ 75 000.00	\$ 75 000.00	\$ 75 000.00	\$ 75 000.00
Pumps and Instrumentation	\$ 30 000.00	\$ 30 000.00	\$ 30 000.00	\$ 30 000.00
Snowmaking Pipe and Hydrants	\$ 10 000.00	\$ 10 000.00	\$ 10 000.00	\$ 10 000.00
River Erosion Control - Snowmaking Intake/Gabian Walls	\$ 50 000.00	\$ 50 000.00	\$ -	\$ -
	<b>\$ 165 000.00</b>	<b>\$ 165 000.00</b>	<b>\$ 115 000.00</b>	<b>\$ 115 000.00</b>
<b>Hill Equipment</b>				
Skid Steer/ASV Replacement	\$ -	\$ 90 000.00	\$ -	\$ -
2015 Snowcat Replacement	\$ 60 000.00	\$ 60 000.00	\$ -	\$ -
2019 Snowcat Replacement	\$ 60 000.00	\$ 60 000.00	\$ 60 000.00	\$ -
New Snowcat	\$ -	\$ -	\$ -	\$ 60 000.00
Snowmobiles (1 Snowmobile per year)	\$ 13 000.00	\$ 13 500.00	\$ 13 500.00	\$ 14 000.00
All Terrain Vehicle	\$ -	\$ 15 000.00	\$ -	\$ -
Mobile Equipment, Major Repairs	\$ 10 000.00	\$ 10 000.00	\$ 10 000.00	\$ 10 000.00
	<b>\$ 143 000.00</b>	<b>\$ 248 500.00</b>	<b>\$ 83 500.00</b>	<b>\$ 84 000.00</b>
<b>Hill Improvements</b>				
Ski Lifts Repairs/Improvements	\$ 20 000.00	\$ 20 000.00	\$ 20 000.00	\$ 20 000.00
Triple Chair Reinstallation Savings	\$ -	\$ 50 000.00	\$ 50 000.00	\$ 50 000.00
Summer Tube Slide Water Supply	\$ 20 000.00	\$ -	\$ -	\$ -
Erosion Control - implementing Best Management Practices	\$ 50 000.00	\$ 50 000.00	\$ 50 000.00	\$ 50 000.00
Lift Tower Migration	\$ 15 000.00	\$ 15 000.00	\$ 15 000.00	\$ 15 000.00
LED Hill/Facility Lighting Upgrades	\$ 20 000.00	\$ -	\$ -	\$ -
Technology Hardware Upgrades	\$ 15 000.00	\$ 15 000.00	\$ 15 000.00	\$ 15 000.00
Energy Reduction	\$ 30 000.00	\$ 30 000.00	\$ 30 000.00	\$ 30 000.00
Staff Accommodations Upgrade - 6 Bedroom Mobile Home (10yr Lease)	\$ 25 000.00	\$ 25 000.00	\$ 25 000.00	\$ 25 000.00
Major Chalet Improvements/Upgrades (ie. Furnaces, Hot Water Tanks, Windows, etc)	\$ 20 000.00	\$ 20 000.00	\$ 20 000.00	\$ 20 000.00
Ski & Snowboard Rental Equipment Replacement/Upgrades	\$ 15 000.00	\$ 40 000.00	\$ 40 000.00	\$ 40 000.00
Bicycle Rental Equipment Replacement/Upgrades	\$ 30 000.00	\$ -	\$ 30 000.00	\$ -
	<b>\$ 260 000.00</b>	<b>\$ 265 000.00</b>	<b>\$ 295 000.00</b>	<b>\$ 265 000.00</b>
<b>Total Budget</b>	<b>\$ 568 000.00</b>	<b>\$ 678 500.00</b>	<b>\$ 493 500.00</b>	<b>\$ 464 000.00</b>

Capital Funding Split	%				
MD of Greenview	50.00%	\$ 284 000.00	\$ 339 250.00	\$ 246 750.00	\$ 232 000.00
City of Grande Prairie	25.00%	\$ 142 000.00	\$ 169 625.00	\$ 123 375.00	\$ 116 000.00
County of Grande Prairie	25.00%	\$ 142 000.00	\$ 169 625.00	\$ 123 375.00	\$ 116 000.00
<b>Total</b>		<b>\$ 568 000.00</b>	<b>\$ 678 500.00</b>	<b>\$ 493 500.00</b>	<b>\$ 464 000.00</b>

Operating Funding Split	%				
MD of Greenview	50.00%	\$ 100 000.00	\$ 100 000.00	\$ 100 000.00	\$ 100 000.00
City of Grande Prairie	25.00%	\$ 50 000.00	\$ 50 000.00	\$ 50 000.00	\$ 50 000.00
County of Grande Prairie	25.00%	\$ 50 000.00	\$ 50 000.00	\$ 50 000.00	\$ 50 000.00
<b>Total</b>		<b>\$ 200 000.00</b>	<b>\$ 200 000.00</b>	<b>\$ 200 000.00</b>	<b>\$ 200 000.00</b>

<b>AEP Tourism Commercial Land Lease Securities Deposit (\$1000/acre)</b>		<b>\$ 325 000.00</b>
MD of Greenview	50.00%	\$ 162 500.00
City of Grande Prairie	25.00%	\$ 81 250.00
County of Grande Prairie	25.00%	\$ 81 250.00
<b>Total</b>		<b>\$ 325 000.00</b>

**Grande Prairie Ski Club (Operating as Nitehawk Year-Round Adventure Park)**  
**Financial Statements**  
*April 30, 2023*

**Grande Prairie Ski Club (Operating as Nitehawk Year-Round Adventure Park)**  
**Statement of Financial Position**

*As at April 30, 2023*

	2023	2022
<hr/>		
<b>Assets</b>		
<b>Current</b>		
Cash	1,249,955	1,789,781
Accounts receivable	4,227	22,851
Grants receivable	576,000	518,625
Prepaid expenses, deposits and inventory	182,137	127,098
	<hr/>	<hr/>
	2,012,319	2,458,355
<b>Property, plant and equipment (Note 1)</b>	<b>4,372,364</b>	4,311,590
	<hr/>	<hr/>
	<b>6,384,383</b>	6,769,945
<hr/>		
<b>Liabilities</b>		
<b>Current</b>		
Bank indebtedness	-	-
Accounts payable	248,230	291,061
Deferred revenue	1,724,095	1,801,072
	<hr/>	<hr/>
	1,972,325	2,092,133
<hr/>		
<b>Net Assets</b>		
<b>Accumulated Surplus (Deficit)</b>	<b>4,412,358</b>	4,677,812
	<hr/>	<hr/>
	<b>6,384,683</b>	6,769,945
<hr/>		

# Grande Prairie Ski Club (Operating as Nitehawk Year-Round Adventure Park)

## Statement of Net Operating Surplus (Deficit)

For the year ended April 30, 2023

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	2023	2022
<b>Balance, beginning of year</b>	<b>366,222</b>	269,138
Net operating income (loss)	<b>(821,337)</b>	(397,209)
Amortization of property, plant and equipment	<b>590,940</b>	520,826
Transfer from (to) capital	<b>(95,831)</b>	(26,533)
<b>Balance, end of year</b>	<b>39,994</b>	366,222

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## Statement of Net Assets Invested in Capital

For the year ended April 30, 2023

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	2023	2022
<b>Balance, beginning of year</b>	<b>4,311,590</b>	3,733,877
Excess (deficiency) of revenue over expenditure	<b>(95,831)</b>	(26,533)
Property, plant and equipment additions	<b>651,714</b>	1,105,206
Disposal of property, plant and equipment	-	(6,667)
Amortization of property, plant and equipment	<b>(590,940)</b>	(520,826)
Transfer from (to) operations	<b>95,831</b>	26,533
<b>Balance, end of year</b>	<b>4,372,364</b>	4,311,590

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# Grande Prairie Ski Club (Operating as Nitehawk Year-Round Adventure Park)

## Statement of Operations

*For the year ended April 30, 2022*

	2023 <i>Budget</i>	2023 <i>Actual</i>	2022 <i>Actual</i>
<b>Operating revenue</b>			
Sales	1,646,977	<b>1,636,026</b>	1,287,509
Advertising	30,000	<b>40,800</b>	29,375
Donations	36,800	<b>7,475</b>	31,833
Fundraising	194,861	<b>193,114</b>	141,946
Operating grants	197,520	<b>232,033</b>	206,320
	2,106,158	<b>2,109,448</b>	1,696,983
<b>Expenses</b>			
Advertising	76,487	<b>48,331</b>	69,826
Food and beverage	78,237	<b>97,116</b>	40,076
Fuel	92,678	<b>125,428</b>	61,256
Fundraising expense	121,206	<b>120,987</b>	91,986
Insurance	75,272	<b>76,199</b>	63,790
Interest and bank charges	44,999	<b>33,231</b>	34,805
Maintenance	168,401	<b>179,239</b>	136,974
Office and travel	55,495	<b>69,622</b>	44,672
Purchases and rentals	122,041	<b>176,404</b>	133,039
Salaries, wages and subcontract	1,107,665	<b>1,294,580</b>	958,697
Training	15,719	<b>21,620</b>	12,077
Utilities	206,572	<b>218,144</b>	164,701
	2,164,772	<b>2,460,901</b>	1,811,899
<b>Operating earnings (loss) before amortization and other items</b>	(58,614)	<b>(351,453)</b>	(114,916)
Canada Emergency Wage Subsidy	-	<b>101,056</b>	238,734
Canada Emergency Business Account (CEBA) Loan Forgiveness	-	<b>20,000</b>	-
Capital Funding Diversion to Operating	-	-	-
Landslide Recovery Income	-	<b>66,744</b>	83,134
Landslide Recovery Expenses	-	<b>(66,744)</b>	(83,335)
Amortization	(590,940)	<b>(590,940)</b>	(520,826)
<b>Net operating income (loss)</b>	(649,554)	<b>(821,337)</b>	(397,209)

**Grande Prairie Ski Club (Operating as Nitehawk Year-Round Adventure Park)**  
**Statement of Capital Revenue and Expenditure**

*For the year ended April 30, 2023*

	<i>2023</i>	<i>2022</i>
<b>Capital revenue</b>		
Capital sponsorship/donations	29,769	-
Casino	-	-
Gifts in kind	-	-
Municipal capital grants	526,114	1,072,006
Fundraiser	-	-
Disposals of property, plant and equipment		6,667
	<b>555,883</b>	<b>1,078,673</b>
<b>Capital expenditures</b>		
Fundraising expenses	-	-
Capital maintenance	-	-
	-	-
<b>Net capital revenue</b>	<b>555,883</b>	<b>1,078,673</b>
 <b>Property, plant and equipment additions</b>		
Bike park wage allocation	-	-
Buildings	59,070	-
Equipment	39,857	33,372
Hill improvements	44,412	493
Hill improvements - wage allocation	66,282	138,186
Hill improvements - lighting	43,231	17,425
Hill equipment - lifts	212,437	828,162
Hill equipment - snowmaking	98,190	54,134
Hill equipment - snowmobiles	12,900	12,276
Office equipment	17,859	16,134
Rental equipment	51,630	-
RV park	5,846	5,024
Tube park	-	-
	<b>651,714</b>	<b>1,105,206</b>
<b>Excess (deficiency) of capital revenue over expenditure</b>	<b>(95,831)</b>	<b>(26,533)</b>



# Grande Prairie Ski Club (Operating as Nitehawk Year-Round Adventure Park)

## Notes to the Financial Statements

*For the year ended April 30, 2023*

### 1. Property, plant and equipment

				<i>2023</i>	<i>2022</i>
	<i>Rate</i>	<i>Cost</i>	<i>Accumulated Amortization</i>	<i>Net Book Value</i>	<i>Net Book Value</i>
Buildings	4%	1,595,275	725,015	870,260	844,981
Equipment	20%	1,512,725	1,164,667	348,058	385,253
Hill equipment <sup>(a)</sup>	20%	3,928,397	2,620,371	1,308,026	1,230,632
Hill improvements	20%	2,242,489	1,436,801	805,688	814,711
Office equipment	30%	175,016	141,566	33,450	22,275
Rental equipment	30%	299,856	238,726	61,130	13,568
Water ramp	10%	255,860	220,275	35,585	39,545
Gravity bike park	5%	153,608	70,307	83,301	87,681
RV park	5%	1,242,207	564,328	677,879	707,397
Tube Park	10%	454,243	305,256	148,987	165,547
		<b>11,859,676</b>	<b>7,487,312</b>	<b>4,372,364</b>	<b>4,311,590</b>

<sup>(a)</sup> Included in hill equipment is chairlift with net book value of \$39,165 not in active use.

PROVINCE OF ALBERTA

3468



CANADA

# Certificate of Incorporation

I Hereby Certify that .....

- Grande Prairie Ski Club -

is this day incorporated under The Societies Act, being Chapter 315 of the Revised Statutes of Alberta, 1955.

Given under my hand and seal of office at Edmonton, Alberta, this

- 10 - day of ..... - November - ..... A.D. 19 60



(Jag, Warr)

Registrar of Joint Stock Companies

*[Handwritten mark]*



# REQUEST FOR DECISION

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SUBJECT:	<b>MOA – Valleyview Medical &amp; Dental Complex</b>		
SUBMISSION TO:	REGULAR COUNCIL MEETING	REVIEWED AND APPROVED FOR SUBMISSION	
MEETING DATE:	April 23, 2024	CAO:	MANAGER:
DEPARTMENT:	COMMUNITY SERVICES	DIR: MH	PRESENTER: MH
STRATEGIC PLAN:	Culture, Social & Emergency Services	LEG: SS	

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#### RELEVANT LEGISLATION:

**Provincial** (cite) – N/A

**Council Bylaw/Policy** (cite) – N/A

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#### RECOMMENDED ACTION:

**MOTION: That Council authorize Administration to enter into a new 3-year Memorandum of Agreement with the Town of Valleyview to jointly operate the Valleyview Medical & Dental Complex located at 4801B – East Highway Street.**

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#### BACKGROUND/PROPOSAL:

In 2009, Greenview and the Town of Valleyview entered into an agreement which expired on December 31, 2020, to fund half of the construction costs for the Valleyview Medical Clinic, alongside an annual grant to Greenview for half of the operational costs exceeding rental revenues. The Town also agreed to cover 50% of pre-approved renovation expenses, enabling the provision of medical services to both communities.

A revised agreement has been formulated. Under the new terms, Greenview will provide the Town with an annual budget outlining revenue and expenditures for the Valleyview & District Medical & Dental Complex by January 31 of each year. The Town will continue to grant Greenview 50% of the total operational expenses exceeding rental revenues, and will continue to share 50% of renovation costs, subject to mutual approval.

The agreement was brought forward to the Valleyview & District Medical Clinic Committee for review on March 21, 2024. During the review, Clause 6 was amended to incorporate three (3) members from Greenview Council and three (3) members from Valleyview Council, which is captured in the draft agreement.

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#### BENEFITS OF THE RECOMMENDED ACTION:

1. The benefit of Council accepting the recommended motion is that Greenview will have an updated 3-year agreement with the Town of Valleyview regarding the Valleyview Medical & Dental Complex.
2. The benefit of Council accepting the recommended motion is to maintain the ongoing medical services to both Valleyview and surrounding Greenview residents.

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DISADVANTAGES OF THE RECOMMENDED ACTION:

1. There are no perceived disadvantages to the recommended motion.

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ALTERNATIVES CONSIDERED:

**Alternative #1:** Council has the alternative to make changes to the Memorandum of Agreement prior to accepting the recommended motion.

---

FINANCIAL IMPLICATION:

**Ongoing / Future Costs:** The budgeted amount for the 2024 Annual operational cost for the medical clinic is \$206,300.

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STAFFING IMPLICATION:

There are no staffing implications to the recommended motion.

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PUBLIC ENGAGEMENT LEVEL:

Greenview has adopted the IAP2 Framework for public consultation.

**INCREASING LEVEL OF PUBLIC IMPACT**

Inform

**PUBLIC PARTICIPATION GOAL**

Inform - To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.

**PROMISE TO THE PUBLIC**

Inform - We will keep you informed.

---

FOLLOW UP ACTIONS:

Administration will advise the Town of Valleyview of Council's decision.

---

ATTACHMENT(S):

- Valleyview Medical & Dental Complex Agreement (Current)
- Valleyview Medical & Dental Complex Agreement (Draft)

# MEMORANDUM OF AGREEMENT

BETWEEN

**THE TOWN OF VALLEYVIEW**  
P. O. Box 270, Valleyview, Alberta T0H 3N0  
(hereinafter referred to as the "Town")  
OF THE FIRST PART

- And -

**THE MUNICIPAL DISTRICT OF GREENVIEW NO. 16**  
P. O. Box 1079, Valleyview, Alberta T0H 3N0  
(hereinafter referred to as the "Municipal District")  
OF THE SECOND PART

RE: **VALLEYVIEW MEDICAL COMPLEX AGREEMENT**

**WHEREAS** the Municipal District and the Town of Valleyview may, under the provisions of the Municipal Government Act, S.A., Chapter M-26.1, provide services, facilities or other things that, in the opinion of council, are necessary or desirable for all or a part of the municipality, and to develop and maintain safe and viable communities.

**WHEREAS**, the Municipal District and the Town wish to enter into an agreement for the provision of a building equipped as a medical centre to provide medical services to the Town and to a portion of the Municipal District;

**THEREFORE**, the Parties to this Agreement, in consideration of the promises and mutual terms, covenants and conditions to be observed and performed by each party, agree as follows:

- 1) To jointly construct and operate a medical clinic at 4801B – East Highway Street (Plan 882 0578 Block 24 Lot 1).
- 2) The Town acknowledges and agrees to pay the Municipal District **ONE MILLION SIX HUNDRED NINETY FOUR THOUSAND ONE HUNDRED SEVENTY FIVE DOLLARS (\$1,694,175.00)**, plus interest, as a full and equitable contribution toward the Valleyview Medical Clinic, representing one half of the total construction costs.



- 3) The Town shall pay the Municipal District Ten yearly payments, commencing December 31, 2010. These payments will consist of a principal payment of **ONE HUNDRED SIXTY NINE THOUSAND FOUR HUNDRED SEVENTEEN DOLLARS AND FIFTY CENTS (\$169,417.50)** plus interest;

The rate of interest shall be determined yearly at a rate of one-half ( $\frac{1}{2}$ ) percent above the rate of a Five-year Guaranteed Investment Certificate (GIC) from the Municipal District's bank, calculated on the first Tuesday in January for each year of this agreement, beginning in January 2010.

The Municipal District shall provide a copy of the amortization schedule for the Town's information.

- 3) In the event the GIC rate increases 100% or more within a term, the Municipal District retains the right to renegotiate the rate and terms of the annual contribution.
- 4) The Town shall reserve the right to pay out, without penalty, the principal amount remaining for the cost of construction of the Valleyview Medical Clinic at any time during this agreement. The actual amount shall be determined by the total cost of commitment minus the amount paid to date, plus interest adjustment based on the total number of days remaining in the year, divided by the number of days in that year.
- 5) The Town agrees to provide a grant yearly to the Municipal District for 50% of the total operational costs in excess of rental revenues related to the operations of the Clinic.
- 6) Rental revenues shall include rental from Doctors, Dentists or any other health care professional occupying space in this facility.
- 7) Operational costs of the Clinic shall include, but not be limited to, the following:
- a. Utilities;
  - b. Janitorial;
  - c. Outside Maintenance;
  - d. Security System;
  - e. Ongoing Repairs and Maintenance;
  - f. Renovations;
  - g. Insurance and Licensing;
  - h. Accounting Fees;
- 8) The M.D. shall be responsible for administration of the ordinary rental, maintenance and repair activities, and shall provide quarterly reporting of activities and financial transactions related to these activities.
- 9) Renovation plans and cost estimates shall be approved in advance of construction and the town agrees to pay 50% of the costs of all such renovations.
- 10) This Agreement shall come into effect upon the signing thereof by both Parties and will remain in effect until December 31, 2020 unless otherwise terminated by either party with mutual consent.
- 11) This Agreement may be amended by mutual consent of the Parties hereto.

12) The Municipal District of Greenview shall reserve the right to reduce the required Community Development yearly funding given to the Town of Valleyview by the amount of the yearly principal and interest payments or any unpaid portion thereof, should the Town fail to make the payments stated in this agreement.

13) The agreement shall be amended to reflect the final construction costs upon completion of the construction.

14) For the purpose of giving notice under this Agreement, the addresses shall be:

a. For the Municipality:  
Municipal District of Greenview No. 16  
4707 - 50 Street, P.O. Box 1079  
Valleyview, Alberta T0H 3N0


b. For the Town:  
Town of Valleyview  
4802 - 50 Street, P.O. Box 270,  
Valleyview, Alberta T0H 3N0

IN WITNESS THEREOF the parties hereto have affixed their hands and corporate seals  
this 15 day of JULY, A.D. 2009.

IN WITNESS WHEREOF the parties hereto have affixed their hands and/or corporate  
seals as of the day, month and year written above:

**TOWN OF VALLEYVIEW:**

**M. D. OF GREENVIEW NO. 16:**

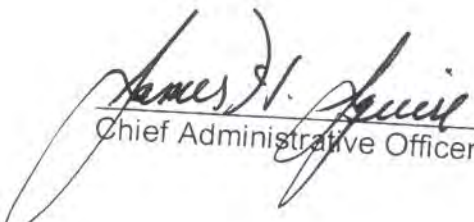
  
Mayor Debra M. Mason

  
Reeve

seal

seal

  
Town Manager

  
Chief Administrative Officer

# MEMORANDUM OF AGREEMENT

BETWEEN

**THE TOWN OF VALLEYVIEW**

P. O. Box 270, Valleyview, Alberta T0H 3N0  
(hereinafter referred to as the "Town")  
OF THE FIRST PART

- and -

**THE MUNICIPAL DISTRICT OF GREENVIEW NO. 16**

P. O. Box 1079, Valleyview, Alberta T0H 3N0  
(hereinafter referred to as the "Municipal District")  
OF THE SECOND PART

**RE: VALLEYVIEW MEDICAL & DENTAL COMPLEX AGREEMENT**

**WHEREAS** the Municipal District and the Town of Valleyview may, under the provisions of the Municipal Government Act, S.A., Chapter M-26.1, provide services, facilities, or other things that, in the opinion of Council, are necessary or desirable for all or a part of the municipality, and to develop and maintain safe and viable communities.

**WHEREAS**, the Municipal District and the Town wish to enter an agreement for the provision of jointly operating a building equipped as a medical centre to provide medical services to the Town and to a portion of the Municipal District;

**THEREFORE**, the Parties to this Agreement, in consideration of the promises and mutual terms, covenants and conditions to be observed and performed by each party, agree as follows:

- 1) To jointly operate a medical clinic at 4801B – East Highway Street (Plan 882 0578 Block 24 Lot 1).
- 2) The Municipal District shall provide an annual budget of revenue and expenditures for the operational costs of the Valleyview & District Medical Clinic to the Town by January 31 of each year during the term of this agreement.
- 3) The Town agrees to provide a grant yearly to the Municipal District for 50% of the total operational costs in excess of rental revenues related to the operations of the Clinic.



- 4) Rental revenues shall include rental from Doctors, Dentists or any other health care professional occupying space in this facility.
- 5) Operational costs of the Clinic shall include, but not be limited to, the following:
  - a) Utilities;
  - b) Janitorial;
  - c) Outside Maintenance;
  - d) Security System;
  - e) Ongoing Repairs and Maintenance;
  - f) Renovations;
  - g) Insurance and Licensing;
  - h) Accounting Fees;
  - i) Fiber Optics
- 6) The Municipal District shall be responsible for the administration of the ordinary rental, maintenance, and repair activities, and shall provide quarterly reporting of activities and financial transactions related to these activities to a joint committee of the Town and Municipal District (~~three members from Greenview Council and three members from Valleyview Council~~), ~~three elected representative and the Town Manager and Municipal CAO~~). The committee will meet as necessary.
- 7) Renovation plans and cost estimates shall be approved in advance of construction and the town agrees to pay 50% of the costs of all such renovations.
- 8) This Agreement shall come into effect upon the signing thereof by both Parties and will remain in effect until December 31, 2027 unless otherwise terminated by either party with mutual consent.
- 9) This Agreement may be amended by written mutual consent of the Parties hereto.
- 10) The Municipal District of Greenview shall reserve the right to reduce the required Community Development yearly funding given to the Town of Valleyview by the amount of the yearly principal and interest payments or any unpaid portion thereof, should the Town fail to make the payments stated in this agreement.
- 11) For the purpose of giving notice under this Agreement, the addresses shall be:
  - a. For the Municipality:

Municipal District of Greenview No. 16  
4806 – 36 Ave , P.O. Box 1079  
Valleyview, Alberta T0H 3N0
  - b. For the Town:

Town of Valleyview  
4802 - 50 Street, P.O. Box 270,  
Valleyview, Alberta T0H 3N0

Formatted: Not Highlight

IN WITNESS THEREOF the parties hereto have affixed their hands and corporate seals  
this \_\_\_\_<sup>th</sup> day of \_2024\_.

IN WITNESS WHEREOF the parties hereto have affixed their hands and/or corporate  
seals as of the day, month and year written above:

**TOWN OF VALLEYVIEW:**

**MD. OF GREENVIEW NO. 16:**

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Reeve

\_\_\_\_\_  
Seal

\_\_\_\_\_  
seal

DRAFT



# REQUEST FOR DECISION

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SUBJECT:	<b>Maskwa Medical Clinic – Letter of Support</b>		
SUBMISSION TO:	REGULAR COUNCIL MEETING	REVIEWED AND APPROVED FOR SUBMISSION	
MEETING DATE:	April 23, 2024	CAO:	MANAGER:
DEPARTMENT:	CAO SERVICES	DIR:	PRESENTER: WH
STRATEGIC PLAN:	Culture, Social & Emergency Services	LEG:	

---

#### RELEVANT LEGISLATION:

**Provincial** (cite) – N/A

**Council Bylaw/Policy** (cite) – N/A

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#### RECOMMENDED ACTION:

**MOTION: That Council provide a letter of support for the Maskwa Medical Centres newly updated Business Plan for Alberta Health Services**

---

#### BACKGROUND/PROPOSAL:

Council provided a Letter of Support for the Maskwa Medical Centre in February, 2023, as they moved forward with gaining approvals for a Clinical Alternative Plan (ARP) with Alberta Health Services.

As Maskwa Medical Centre now endeavors to refine its Business Plan to align with the evolving needs and expectations of Alberta Health Services, they are once again turning to their communities for updated letters of support. This demonstrates a continued dedication to transparency, collaboration, and community engagement in shaping the future of healthcare delivery.

Greenview's commitment of \$500,000 in January 2024 toward design and engineering services for the project further solidifies our commitment to supporting the realization of Maskwa Medical Centre's vision. This funding agreement not only provides essential financial backing but also symbolizes Greenview's confidence in the project's potential to significantly enhance healthcare services for its residents.

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#### BENEFITS OF THE RECOMMENDED ACTION:

1. The benefit of the recommended motion is that Greenview would be providing support for an impactful regional healthcare initiative.

---

#### DISADVANTAGES OF THE RECOMMENDED ACTION:

1. There are no disadvantages to the recommended action.

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#### ALTERNATIVES CONSIDERED:

**Alternative #1:** Council has the option to alter or deny the recommended motion.

---

FINANCIAL IMPLICATION:

There are no financial implications to the recommended motion.

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STAFFING IMPLICATION:

There are no staffing implications to the recommended motion.

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PUBLIC ENGAGEMENT LEVEL:

Greenview has adopted the IAP2 Framework for public consultation.

**INCREASING LEVEL OF PUBLIC IMPACT**

Inform

**PUBLIC PARTICIPATION GOAL**

Inform - To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.

**PROMISE TO THE PUBLIC**

Inform - We will keep you informed.

---

FOLLOW UP ACTIONS:

If Council approves the recommended motion Administration will send a letter of support on their behalf.

---

ATTACHMENT(S):



# REQUEST FOR DECISION

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SUBJECT:	<b>2024 Dust Control Options &amp; Product Trials</b>		
SUBMISSION TO:	REGULAR COUNCIL MEETING	REVIEWED AND APPROVED FOR SUBMISSION	
MEETING DATE:	April 23, 2024	CAO:	MANAGER: JF
DEPARTMENT:	OPERATIONS	DIR: RA	PRESENTER: JF
STRATEGIC PLAN:	Governance	LEG: SS	

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## RELEVANT LEGISLATION:

**Provincial** (cite) – N/A

**Council Bylaw/Policy** (cite) – Policy 4025 “Dust Control,” Policy 4033 “Road Construction and Surfacing Priorities”

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## RECOMMENDED ACTION:

**MOTION: That Council accept the report regarding dust control and gravel road surface treatment options for information as presented.**

**MOTION: That Council direct Administration to trial dust control products Tiger Loc 85, MG 30, Plantae ReTak, Arkon Dust Control, Novamen DCP-C, and DustBind DC127 over the next three years, with funds to come from Operations’ operational budgets for 2024, 2025 and 2026.**

**MOTION: That Council direct Administration to document trial results, and bring reports to Committee of the Whole meetings in November of 2024, 2025, and 2026 regarding products utilized, costs associated, and outcomes.**

---

## BACKGROUND/PROPOSAL:

As part of the 2024 budget deliberations, Council indicated that additional dust control may be a viable option as a potential alternative to paving, in addition to increasing the number of roads where dust control might be applied. Over and above the initial budget of \$350,000 for the annual dust control program, Council increased Operations’ dust control budget by \$750,000 with Administration to return with a list of potential locations. Discussion centered around roads that have been previously upgraded to a standard suitable for a traditional paved surface that have remained as gravel surface roads, as well as collector roads. In response, Administration has prepared the attached information. Estimates received from vendors were not necessarily all-inclusive for costs associated with applying the products. Administration has attempted to capture additional costs in the attached spreadsheet, as well as indicate how many linear Km could be completed per day utilizing each product with the application method indicated.

In putting together recommendations for road selections, Administration has considered the following factors:

- Roads, or portions thereof, that are identified as major or minor collectors.
- Roads identified on “Attachment A” that are 10m-wide.

- Roads that are designated routes to Greenview sites, while also considering traffic volumes and numbers of residences along the route.
- Roads that are known to require excessive maintenance, are difficult to control washboards on, or generate excessive dust due to consistent and heavy use.

Administration is requesting direction from Council to trial several products that are marketed for use as a dust control agent. While Greenview has tried many products over the years, the outcomes and costs versus benefits have been anecdotal and may be known only to a few individuals who recall being involved in the application of the product and what the outcomes were. Administration proposes testing multiple products for effectiveness and value, and documenting the results to be able to provide options for Council’s consideration in the future. For product trials, Administration proposes focusing on the Swan Lake Road (RGE RD 260), Ridgevalley Connector, and RGE RD 64 in the Grovedale area. While many products are not anticipated to have an effect longer than the season or year in which they are applied, Administration has drafted the motion for product trials to entail ongoing reporting for 3 years, to capture any products that may outperform expectations or if a limited amount of ongoing maintenance prolongs the effectiveness of the application.

The roads listed for product trials total approximately 20 Km. If implemented equally, this would result in approximately 3.3 Km for each trial product. The proposed locations: Ridgevalley connector, Swan Lake Road, and RGE RD 64 (referenced as Site # 19, 20 and 26, respectively, in Attachment A) were identified as being easily accessible and central in their relative areas within rural Greenview. Cost estimates for these trials are based upon approximately 3.3 Km of application on a 10m-wide road surface and are outlined in the table below.

Product	Estimated Price per Km for 10m Road Surface	Total Estimate for 3.3 Km Trial
Tiger Loc 85	\$7,100.00	\$23,430.00
Kortech MG 30	\$6,800.00	\$22,440.00
Plantae ReTak	\$10,810.00	\$35,673.00
Arkon Dust Control	\$14,300.00	\$47,190.00
Novamen DCP-C	\$16,970.00	\$56,001.00
[Persons] Dustbind DC127	\$29,300.00	\$96,690.00
Total:		\$281,424.00

Administration has a lot of experience working with calcium chloride, however minimal documentation on the other products that may have been used in the past. With respect to calcium chloride, if applications are repeated year after year, Administration has noted that the rate can often be reduced, potentially decreasing future expenses.

The most critical factors for applying any of the above products are weather and truck availability. For Council’s considerations, the following is an estimate of daily progress for various products:

- Tiger Calcium chloride - 10-20 Km/day
- Tiger Loc 85 – 10-20 Km/day
- Kortech MG30 Surface Application – 10-20 Km/day

- Plantae ReTak – 5 Km/day
- Arkon Dust Control - 2-3 Km/day
- Novamen DCP-C – 2-3 Km/day
- Persons Chemical Supply Dustbind DC127 – 5-10 Km/day

Administration has attached two maps for each Ward, to show the Current and Proposed dust control measures, with the road classifications and surfaces.

**BENEFITS OF THE RECOMMENDED ACTION:**

1. A benefit of the motion to accept the report regarding dust control and gravel road surface treatment options for information as presented is that Council will have relevant information regarding some available products and costs associated with their application.
2. A benefit of Council directing Administration to trial multiple products, document, and report on outcomes, is that there will be further information available to Administration and Council in the future for recommendations regarding road surface treatments.
3. A benefit of Council directing Administration to utilize surface treatments is that they can be an effective method of preventing gravel loss by “locking” the aggregate in place.

**DISADVANTAGES OF THE RECOMMENDED ACTION:**

1. A disadvantage to the recommended motions is that the proposed work is an increase to the current level of service. This comes with the potential for increasing future expectations for maintaining this level of service, which also comes with associated costs.

**ALTERNATIVES CONSIDERED:**

**Alternative #1:** Council has the alternative to direct Administration to apply the most cost-effective form of dust suppression, calcium chloride, to roads identified in Attachment A and provide additional funding to Operations’ 2024 operational budget.

**Alternative #2:** Council has the alternative to direct Administration to only apply dust control on the outlined routes at the residences, hills, and intersections. This may be an approach that achieves some of the desired results with a lower cost but may also cause perceptions of some residents receiving a free service that others are required to pay a fee.

**Alternative #3:** Council has the alternative to direct Administration to provide dust suppressant on any roadways as per Attachment A and/or any roadways Council deems necessary.

**FINANCIAL IMPLICATION:**

**Direct Costs:** \$1,100,000.00

**Ongoing / Future Costs:** approximately \$1,100,000.00 + 3% annually

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**STAFFING IMPLICATION:**

Staffing implications are estimated to be an additional week of running the dust control program, and for monitoring the results of the trial products.

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**PUBLIC ENGAGEMENT LEVEL:**

Greenview has adopted the IAP2 Framework for public consultation.

**INCREASING LEVEL OF PUBLIC IMPACT**

Inform

**PUBLIC PARTICIPATION GOAL**

Inform - To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.

**PROMISE TO THE PUBLIC**

Inform - We will keep you informed.

---

**FOLLOW UP ACTIONS:**

Once Council has made a decision, Administration will proceed accordingly.

---

**ATTACHMENT(S):**

- Attachment A “Dust Control Options and Cost Estimates”

*Due to combined file size, the following attachments are not included in the Agenda package and will be made available for review in advance and during meeting:*

- Current Level of Service Maps overlaid on Road Classifications
- 2024 Proposed Expanded Level of Service Dust Control Locations
- Promotional materials for listed products



## Attachment A - Dust Control Options - Descriptions and Cost Estimates

Tiger's Calcium Chloride Formula 35 is marketed as a liquid calcium chloride formula specifically developed for optimal dust control and road stabilization. Promotional materials state it contains the industry leading standard of 37% active chlorides, Formula 35 Premium Dust Control is a highly effective dust abatement and soil stabilization solution that also helps protect road bases from freezing and frost heaving. Greenview currently has a pricing agreement in place for calcium chloride with this vendor that expires at the end of 2025. Approximately 10-20 Km day can be completed based upon product availability.

Tiger Calcium's Tiger Loc 85 is marketed as a liquid calcium chloride formula specifically developed to protect nearby waterways from dust and improve road strength. "Containing an organic road dust binding component, Tiger-LOC 85 seals the road surface, allowing the product to remain on the road longer." The result is claimed to be a smoother road surface and a reduction in dust by over 70% as well as significant water usage reduction. Approximately 10-20 Km/day can be completed based upon product availability.

Kortech's MG-30 product is calcium chloride with magnesium hydroxide and, like calcium chloride, can be used as a surface application or treated as a binding agent and worked into the road. It is marketed as "a proprietary mix designed for roadways with little to no clay in the aggregate and has many added benefits, like dust abatement, base stabilizing properties, and aggregate loss reduction." It is suited better to sandy, silty, and dry conditions and not recommended for roads with a high water table or high clay content. This product can be applied with the same methods as calcium chloride with a surface application or worked into the top (3" - 6") of road surface and packed. Approximately 10-20 Km/day based upon product availability for a surface application.

Plantae Environmental's ReTak road dust control solution is described in promotional materials as offering a chloride-free, eco-friendly solution for dust control through its exclusive plant-based formula that can be customized to meet project requirements while promoting sustainability. It is listed as non-toxic to roadside vegetation and non-corrosive to vehicles and equipment. Approximately 5 Km/day can be applied.

Arkon Dust Control is marketed as a bio-based, non-corrosive, environmentally friendly dust suppressant. The product can be delivered by truck or in concentrated totes. Product is required to be mixed with water on-site whether it is delivered in totes or by tank truck. The road surface needs to be freshly graded and the product is applied at a rate of 1.5 l/m<sup>2</sup>. It is estimated that 2-3 kilometres could be completed per day based upon product availability and supply.

Novamen DCP-C is marketed as "an economical dust control product for a variety of uses where pavement is too costly and dust conditions become intolerable." Novamen claims that the product has no negative impact on the environment or human health. The preferred method of application by the manufacturer is to grade the road down 2" and windrow the aggregate materials to one side. Apply water and then follow up with the product and wait between 30-60 minutes, grade the windrowed materials back onto the road surface, and spray a second application of the product on the road surface. It is estimated that approximately 2-3 Km of road could be completed per day.

Persons Chemical Supply - DustBind DC127 is formulated to reduce dust on loose and aggregate road surfaces. The waxing dust suppression agent is described as a synthetic fluid that works on any soil or aggregate to create a long-term, re-workable solution that coats and agglomerates particulates, weighing them down, like water, without evaporating or freezing. Works well on heavy haul roads to light duty roads with difficult to treat areas. The product is applied warm to ensure even coating. The product is applied utilizing pressurized spray bars directly on the driving surface. Application rates are adjustable depending on type of road use which can affect pricing as well as amount able to be applied per day. Cost estimate in this table is based upon a medium use road. Between 5-15 Km can be completed per day.

Site #	Road	Ward	Road Designation	Road length (kilometres)	Estimated Road Width (metres)	Cost Estimate for Tiger Calcium Chloride Application	Cost Estimate for Tiger Loc 85 application	Cost Estimate for Kortech MG 30 application	Cost Estimate for Plantae ReTak Application	Cost Estimate for Arkon Dust Control Product Application	Cost Estimate for Novamen DCP-C Application	Cost Estimate for Persons Chemical Supply Dustbind DC127 Application
Estimated # of KM that could be completed per day:						10-20 Km/day	10-20 Km/day	10-20 Km/day	5 Km/day	2-3 Km/day	2-3 Km/day	5-15 Km/day
Estimated price per Km for 8m road top:						\$4,960.00	\$5,840.00	\$5,600.00	\$8,808.00	\$11,740.00	\$16,970.00	\$23,540.00
Estimated price per Km for 10m road top:						\$6,000.00	\$7,100.00	\$6,800.00	\$10,810.00	\$14,300.00	\$15,210.00	\$29,300.00
Estimated price per litre for product:						\$0.26/litre	\$0.40/litre	\$0.30/litre	\$0.77/litre	\$1.92/litre	\$0.44/litre	\$2.00/litre
1	Goodwin RD	6	Major Collector	27.5	10	\$ 165,000.00	\$ 195,250.00	\$ 187,000.00	\$ 297,275.00	\$ 393,250.00	\$ 466,675.00	\$ 805,750.00
2	RGE RD 230 from HWY 43 to TWP RD 700	3	Major Collector	4.8	10	\$ 28,800.00	\$ 34,080.00	\$ 32,640.00	\$ 51,888.00	\$ 68,640.00	\$ 81,456.00	\$ 140,640.00
3	Old High Prairie RD from HWY 49 to Alder Ridge Road	5	Major Collector	34.3	10	\$ 205,800.00	\$ 243,530.00	\$ 233,240.00	\$ 370,783.00	\$ 490,490.00	\$ 582,071.00	\$ 1,004,990.00
4	Alder Ridge RD (TWP 734) from HWY 49 to OHP RD	5	Minor Collector	13	10	\$ 78,000.00	\$ 92,300.00	\$ 88,400.00	\$ 140,530.00	\$ 185,900.00	\$ 220,610.00	\$ 380,900.00
5	RGE RD 225 from Sandy Bay Connector (TWP RD 712) North to TWP RD 722	5	Major Collector	9.6	8	\$ 47,616.00	\$ 56,064.00	\$ 53,760.00	\$ 84,556.80	\$ 112,704.00	\$ 146,016.00	\$ 225,984.00
6	Sandy Bay, The Narrows, Cosy Cove, Eagle Bay	5 & 7	Subdivisions	6.7	8	\$ 33,232.00	\$ 39,128.00	\$ 37,520.00	\$ 59,013.60	\$ 78,658.00	\$ 101,907.00	\$ 157,718.00
10	RGE RD 225 from TWP RD 694 south to Anderson RD	3 & 2	Minor Collector	20.2	8	\$ 100,192.00	\$ 117,968.00	\$ 113,120.00	\$ 177,921.60	\$ 237,148.00	\$ 307,242.00	\$ 475,508.00
11	Anderson RD (TWP RD 673A)	2	Minor Collector	3.6	8	\$ 17,856.00	\$ 21,024.00	\$ 20,160.00	\$ 31,708.80	\$ 42,264.00	\$ 54,756.00	\$ 84,744.00
12	TWP RD 670 West of Simonette RD (Saville's RD)	2	Major Collector	14.2	10	\$ 85,200.00	\$ 100,820.00	\$ 96,560.00	\$ 153,502.00	\$ 203,060.00	\$ 240,974.00	\$ 416,060.00
13	Regional Landfill RD (TWP RD 672 east of Little Smoky RD)	2	Local	5.1	8	\$ 25,296.00	\$ 29,784.00	\$ 28,560.00	\$ 44,920.80	\$ 59,874.00	\$ 77,571.00	\$ 120,054.00
14	TWP RD 700 west of HWY 747 to Sweathouse Transfer Station	4	Local	1	8	\$ 4,960.00	\$ 5,840.00	\$ 5,600.00	\$ 8,808.00	\$ 11,740.00	\$ 15,210.00	\$ 23,540.00
15	11 Mile RD (RGE RD 203) North of HWY 669 to TWP RD 714	4	Local	9.7	10	\$ 58,200.00	\$ 68,870.00	\$ 65,960.00	\$ 104,857.00	\$ 138,710.00	\$ 164,609.00	\$ 284,210.00
16	8 Mile RD ( RGE RD 210) North of HWY 669 to TWP RD 714	4	Minor Collector	9.7	8	\$ 48,112.00	\$ 56,648.00	\$ 54,320.00	\$ 85,437.60	\$ 113,878.00	\$ 147,537.00	\$ 228,338.00
19	Ridgevalley Connector (TWP RD 710, RGE RD 254A, TWP RD 705 from HWY 43 to pavement)	7	Minor Collector	9.7	10	\$ 58,200.00	\$ 68,870.00	\$ 65,960.00	\$ 104,857.00	\$ 138,710.00	\$ 164,609.00	\$ 284,210.00
20	Swan Lake RD (RGE RD 260)	7	Local	3.6	10	\$ 21,600.00	\$ 25,560.00	\$ 24,480.00	\$ 38,916.00	\$ 51,480.00	\$ 61,092.00	\$ 105,480.00
21	RGE RD 11 south of HWY 43 to Transfer Station	6	Local	2	8	\$ 9,920.00	\$ 11,680.00	\$ 11,200.00	\$ 17,616.00	\$ 23,480.00	\$ 30,420.00	\$ 47,080.00
22	Mountain Springs RD (TWP RD 725) East of HWY 736	6	Minor Collector	4.9	8	\$ 24,304.00	\$ 28,616.00	\$ 27,440.00	\$ 43,159.20	\$ 57,526.00	\$ 74,529.00	\$ 115,346.00
23	Warren RD (TWP RD 681 West of HWY 43 to RGE RD 232)	2	Minor Collector	8.6	8	\$ 42,656.00	\$ 50,224.00	\$ 48,160.00	\$ 75,748.80	\$ 100,964.00	\$ 130,806.00	\$ 202,444.00
24	TWP RD 683 West of HWY 43 West to RGE RD 225	2	Minor Collector	3.4	8	\$ 16,864.00	\$ 19,856.00	\$ 19,040.00	\$ 29,947.20	\$ 39,916.00	\$ 51,714.00	\$ 80,036.00
25	Moody's Crossing RD up to gates	6	Local	1.2	8	\$ 5,952.00	\$ 7,008.00	\$ 6,720.00	\$ 10,569.60	\$ 14,088.00	\$ 18,252.00	\$ 28,248.00
26	RGE RD 64 south of TWP RD 700 to TWP RD 693 then West to RGE RD 65	8	Minor Collector	6.3	10	\$ 37,800.00	\$ 44,730.00	\$ 42,840.00	\$ 68,103.00	\$ 90,090.00	\$ 106,911.00	\$ 184,590.00
27	TWP RD 692 east of HWY 666 to RGE RD 75	8	Major Collector	5.7	8	\$ 28,272.00	\$ 33,288.00	\$ 31,920.00	\$ 50,205.60	\$ 66,918.00	\$ 86,697.00	\$ 134,178.00
28	TWP RD 694/692 East of RGE RD 64 to HWY 40	8	Minor Collector	7	10	\$ 42,000.00	\$ 49,700.00	\$ 47,600.00	\$ 75,670.00	\$ 100,100.00	\$ 118,790.00	\$ 205,100.00
29	TWP RD 692 west of HWY 666	8	Minor Collector	3.5	10	\$ 21,000.00	\$ 24,850.00	\$ 23,800.00	\$ 37,835.00	\$ 50,050.00	\$ 59,395.00	\$ 102,550.00
30	Victor Lake RD	1	Local	3	10	\$ 18,000.00	\$ 21,300.00	\$ 20,400.00	\$ 32,430.00	\$ 42,900.00	\$ 50,910.00	\$ 87,900.00
<b>Total for all sites:</b>				<b>218.3</b>		<b>\$ 1,224,832.00</b>	<b>\$ 1,446,988.00</b>	<b>\$ 1,386,400.00</b>	<b>\$ 2,196,259.60</b>	<b>\$ 2,912,538.00</b>	<b>\$ 3,560,759.00</b>	<b>\$ 5,925,598.00</b>



# REQUEST FOR DECISION

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**SUBJECT: Surface Treatment Alternative Options**  
**SUBMISSION TO: REGULAR COUNCIL MEETING**      **REVIEWED AND APPROVED FOR SUBMISSION**  
**MEETING DATE: April 23, 2024**      **CAO: MANAGER: LT**  
**DEPARTMENT: INFRASTRUCTURE & ENGINEERING**      **DIR: RA PRESENTER: LT**  
**STRATEGIC PLAN: Governance**      **LEG: SS**

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**RELEVANT LEGISLATION:**

**Provincial (cite) – N/A**

**Council Bylaw/Policy (cite) – Policy 4033 Road Construction and Surfacing Priority**

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**RECOMMENDED ACTION:**

**MOTION: That Council accept the report regarding surface treatment options for information, as presented.**

**MOTION: That Council direct Administration to incorporate the application of SC-600 material to Range Road 230 (south of Hwy 43 to Township Road 700) and the Goodwin Road (Range Road 21 north of Hwy 43 to Township Road 741 and east to secondary Hwy 736), in the 2025 budget deliberations.**

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**BACKGROUND/PROPOSAL:**

During the 2024 budget deliberations, Council indicated that they would like to see alternative surface treatments that are not asphalt, but comparable. Administration has included roads, as per the attachment, that have been brought forward due to past projections for asphalt and previous budget forecasts. They are traditional gravel roads that have been widened and over-built for future asphalt. Administration has also received complaints from local residents about these roadways having not been paved.

Over the years, it has become more apparent that asphalt may or may not be required based on traffic counts, use of the road, maintenance costs and the long-term plan of the roads indicated. Administration has reached out to multiple companies that provide the related products. The cost estimates received by the vendors were not all-inclusive, therefore, additional costs including hauling material to site, price of aggregate in the area and other equipment costs will be required.

In preparing recommendations for road selections, Administration has considered the following factors:

- Roads, or portions thereof, identified as major or minor collectors.
- Roads that were built or rebuilt with the intent to pave.

There are multiple types of stabilization products that include cement additives and oil asphalt. Unfortunately, the companies that are listed will not provide an axle weight rating for their product because they are not confident in the subbase as they did not install such. Therefore, any failures that are related to subgrade would be Greenview's responsibility.

SB-90

Pros	Cons
<ul style="list-style-type: none"> <li>• Workable by grader with sandvics after cured</li> </ul>	<ul style="list-style-type: none"> <li>• No axle weight guarantee</li> </ul>
<ul style="list-style-type: none"> <li>• 1km/day product placement</li> </ul>	<ul style="list-style-type: none"> <li>• Expensive</li> </ul>
<ul style="list-style-type: none"> <li>• Provides a solid surface like asphalt</li> </ul>	<ul style="list-style-type: none"> <li>• Slower process than dust control</li> </ul>
<ul style="list-style-type: none"> <li>• Travelling traffic on surface as compacted</li> </ul>	
<ul style="list-style-type: none"> <li>• Decreases dust</li> </ul>	
<ul style="list-style-type: none"> <li>• Slow curing to create greater compaction</li> </ul>	

SC-600

Pros	Cons
<ul style="list-style-type: none"> <li>• Workable by grader with sandvics after cured</li> </ul>	<ul style="list-style-type: none"> <li>• No axle weight guarantee</li> </ul>
<ul style="list-style-type: none"> <li>• 1km/day product placement</li> </ul>	<ul style="list-style-type: none"> <li>• Expensive</li> </ul>
<ul style="list-style-type: none"> <li>• Provides a solid surface like asphalt</li> </ul>	<ul style="list-style-type: none"> <li>• Slower process than dust control</li> </ul>
<ul style="list-style-type: none"> <li>• Travelling traffic on surface as compacted</li> </ul>	
<ul style="list-style-type: none"> <li>• Decreases dust</li> </ul>	
<ul style="list-style-type: none"> <li>• Suited for heavy traffic areas such as haul roads with structural sound base</li> </ul>	

Magnum Infrastructure

Pros	Cons
<ul style="list-style-type: none"> <li>• Provides a solid surface like asphalt</li> </ul>	<ul style="list-style-type: none"> <li>• No axle weight guarantee</li> </ul>
<ul style="list-style-type: none"> <li>• Decreases dust</li> </ul>	<ul style="list-style-type: none"> <li>• Expensive</li> </ul>
<ul style="list-style-type: none"> <li>• Asphalt emulsion which makes it look more like an asphalt product</li> </ul>	<ul style="list-style-type: none"> <li>• Slower process than dust control</li> </ul>
	<ul style="list-style-type: none"> <li>• Milling required</li> </ul>
	<ul style="list-style-type: none"> <li>• Not a workable material</li> </ul>
	<ul style="list-style-type: none"> <li>• 1-1.5km/day</li> </ul>
	<ul style="list-style-type: none"> <li>• No traffic through - road is closed for duration of project in sections</li> </ul>

MG-30

Pros	Cons
<ul style="list-style-type: none"> <li>• Calcium Chloride base</li> </ul>	<ul style="list-style-type: none"> <li>• No axle weight guarantee</li> </ul>
<ul style="list-style-type: none"> <li>• Workable by grader with sandvics after cured</li> </ul>	<ul style="list-style-type: none"> <li>• Slower process than dust control</li> </ul>
<ul style="list-style-type: none"> <li>• 1km/day product placement</li> </ul>	<ul style="list-style-type: none"> <li>• Not suitable for high water table</li> </ul>
<ul style="list-style-type: none"> <li>• Traveling traffic on surface as compacted</li> </ul>	<ul style="list-style-type: none"> <li>• Not suitable for high clay content</li> </ul>
<ul style="list-style-type: none"> <li>• Decreases dust</li> </ul>	
<ul style="list-style-type: none"> <li>• Cheaper option for application</li> </ul>	
<ul style="list-style-type: none"> <li>• Surface use or worked into the roadway adding stability while controlling dust</li> </ul>	

An alternative surface of these types will include additional costs to Greenview. These may include additional plow truck(s), increase in cost of wearable parts to maintain the road, increase in volume of sand and salt yearly, and additional staff time that may require more employees in order to provide our existing level of service.

While these products have slight differences: lower/increased asphalt mixtures, increased/decreased water content; overall, they are all extremely similar to each other. They all claim to have a better product than the other. Greenview has experience with several types of products that have been used in the past but has no documentation on viability (only past/present employee recollection).

Administration is recommending SC-600 for the mid-range cost of the options provided, as well as the manufacturer's assertion that the product is suited for heavy traffic areas such as haul roads with structural sound base.

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**BENEFITS OF THE RECOMMENDED ACTION:**

1. The benefit of Council accepting the recommended motion is that Council can make an informed decision about asphalt alternatives.
2. The benefit of Council accepting the recommended motion is that Administration will have locations to plan for in future budget deliberations.

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**DISADVANTAGES OF THE RECOMMENDED ACTION:**

1. The disadvantage to the recommended action is that residents will have to continue to apply for dust suppressant.

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**ALTERNATIVES CONSIDERED:**

**Alternative #1:** Council has the alternative to direct Administration to proceed with the application of SC-600 material to Range Road 230 (south of Hwy 43 to Township Road 700) and the Goodwin Road (Range Road 21 north of Hwy 43 to Township Road 741 and east to secondary Hwy 736) in the 2024 construction season and add additional funding as required.

**Alternative #2:** Council has the alternative to choose a different application material and/or road locations as per the spreadsheet attached for consideration during future budget deliberations.

**Alternative #3:** Council has the alternative to direct Administration to add the roads to the annual dust control program for 2024, at no cost to local residents.

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**FINANCIAL IMPLICATION:**

**Direct Costs:** approx. \$2,750,000.00 + 3% inflation + 10% contingency = \$3,115,750.00 for consideration during the 2025 budget deliberations

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**STAFFING IMPLICATION:**

There are no staffing implications to the recommended motion.

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**PUBLIC ENGAGEMENT LEVEL:**

Greenview has adopted the IAP2 Framework for public consultation.

**INCREASING LEVEL OF PUBLIC IMPACT**

Inform

**PUBLIC PARTICIPATION GOAL**

Inform - To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.

**PROMISE TO THE PUBLIC**

Inform - We will keep you informed.

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**FOLLOW UP ACTIONS:**

Upon Council's decision, Administration will proceed accordingly.

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**ATTACHMENT(S):**

- Attachment A - Road Surface Alternatives

**Attachment A - Road Surface Alternatives**

**SB 90** is a cold mix special blend sold by Sands Dust Control that claims to be more reworkable than competing cold mix products as the proprietary blend claims to use less asphalt cement hardener. Maintenance and reapplication of product may be required at approaches and intersections where traffic turns on and off the treated surface. Provides a solid surface like asphalt. Approximately 1km/day can be completed. Traffic after product compacted. Mid range in cost for options provided.

**SC 600** is a cold mix slow cure asphalt from Husky Oil that is reworkable after it has cured. Suited for heavy traffic areas such as haul roads with a structurally sound base. Less maintenance should be required due to the heavier nature of the product. Provides a solid surface like asphalt. Approximately 1km/day can be completed. Traffic after product compacted. Mid range in cost for options provided and states for heavier traffic.

**MG-30** is calcium chloride product designed specifically for base stabilization with added benefits of dust control but used as a surface application. Provides a solid surface like asphalt. Approximately 1km/day can be completed. Traffic after product compacted. Lower in cost of the options provided.

**Magnum Infrastructure** cold mix recycling of in-situ road materials includes supplying a milling machine, applying an asphalt emulsion, and laying the road surface out with a grader and compaction. Between 1 - 1.5 km/day can be completed once the project is underway. Small vehicle traffic after 24 hours. All traffic after 72 hours. Higher in cost.

Site #	Road	Ward	Road Designation	Road length (kilometres)	Estimated Road Width (metres)	Cost Estimate for MG 30 surface application	Cost Estimate for SB 90 Product and SC 600 Product Applications	Magnum Infrastructure Cold Mix
1	Goodwin RD	6	Major Collector	27.5	10	\$ 195,250.00	\$ 2,750,000.00	\$ 5,954,050.00
2	RGE RD 230 from HWY 43 to TWP RD 700	3	Major Collector	4.8	10	\$ 34,080.00	\$ 480,000.00	\$ 1,057,660.00
3	Old High Prairie RD from HWY 49 to Alder Ridge Road	5	Major Collector	34.3	10	\$ 243,530.00	\$ 3,430,000.00	\$ 7,420,810.00
26	RGE RD 64 south of TWP RD 700 to TWP RD 693 then West to RGE RD 65	8	Minor Collector	6.3	10	\$ 44,730.00	\$ 630,000.00	\$ 1,381,210.00
30	Victor Lake RD	1	Local	3	10	\$ 21,300.00	\$ 300,000.00	\$ 669,400.00
*	Cost per meter					\$ 7,100.00	\$ 100,000.00	\$ 216,510.00
	<b>Total for sites:</b>			75.9		\$ 538,890.00	\$ 7,590,000.00	\$ 16,483,130.00
Site # are referenced to Attachment A - Dust Control Sites Cost Estimates included in RFD on Dust Control, also being heard at Regular Council Meeting on April 23/24								



# Municipal District of Greenview No. 16

NAME: Winston Delorme  
 ADDRESS : \_\_\_\_\_

Employee # : \_\_\_\_\_  
 Department: Council

DATE	DEPART TIME	ARRIVE TIME	MEETING CODE	DESCRIPTION	KM	MEALS				LODGING EXPENSES	PER DIEM			
						B	L	D	AMOUNT					
26-Mar	9:00	16:00	M	Council Meeting							324.00			
27-Mar	17:30	19:30	M	Co-op and Ent Meeting							275.00			
4-Apr	9:00	16:00	M	Land Use Bylaw Review							324.00			
8-Apr	13:00	15:30	M	Travel to GP	200						275.00			
9-Apr	7:00	20:00	M	Council Meeting / Travel to EDA	900						536.00			
10-Apr			C	EDA							469.00			
11-Apr			C	EDA							469.00			
12-Apr			C	EDA	700						469.00			
NOTES:				KILOMETER CLAIM			TOTAL					3141.00		
Meeting Code : M for Meetings C for Conferences				RATE		KM's	TOTAL	LESS GST						
				\$0.70 per km		1800	1260.00	NET CLAIM					3141.00	
				\$0.17 per km		1800	306.00							
				SUBTOTAL			1566.00	TOTAL CLAIM					4707.00	
				LESS G.S.T.				LESS ADVANCES						
				TOTAL			1566	AMOUNT DUE (OWING)					\$4,707.00	

\_\_\_\_\_  
Claimant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Approved

\_\_\_\_\_  
Date







# Municipal District of Greenview No. 16

NAME: Sally Rosson  
 ADDRESS : \_\_\_\_\_

Employee # : \_\_\_\_\_  
 Department: Council

DATE 2024	DEPART TIME	ARRIVE TIME	MEETING CODE	DESCRIPTION	KM	MEALS				LODGING EXPENSES	PER DIEM		
						B	L	D	AMOUNT				
25-Mar	8:00	14:30	M	LS Ski Hill / Friends of SL / GRM	120						324.00		
26-Mar	8:30	16:30	M	RCM	16						324.00		
27-Mar	17:00	20:30	M	Friends of SL Open House	104						275.00		
3-Apr	17:30	20:15	M	Joint Town Meeting	16						275.00		
4-Apr	8:30	16:15	M	LUB Review	16						324.00		
NOTES:				KILOMETER CLAIM			TOTAL				1522.00		
Meeting Code : M for Meetings C for Conferences				RATE		KM's	TOTAL	LESS GST					
				\$0.70 per km		272	190.40	NET CLAIM				1522.00	
				\$0.17 per km		272	46.24						
				SUBTOTAL			236.64	TOTAL CLAIM				1758.64	
				LESS G.S.T.				LESS ADVANCES					
				TOTAL			236.64	AMOUNT DUE (OWING)				\$1,758.64	

*Sally Ann Rosson*  
 Claimant

April 5, 2024  
 Date

\_\_\_\_\_ Approved

\_\_\_\_\_ Date











