



Organizational Meeting @ 5:00 PM

1. Call to Order
2. Agenda
 - a. Deletions/Additions
 - b. Adoption of Agenda
3. Delegations
4. Adoption of Minutes
 - a. September 21, 2021 - Regular Council Minutes (Page 2-5)
 - b. October 7, 2021 – Special Council Minutes (Page 6)
5. Business Arising from the Minutes
 - a.
6. Policies & Bylaws
 - a. Inter-Municipal Collaboration Framework Bylaw 669-21 – RFD (Page 7-9)
 - b. 1100-09 Compensation & Expenses Policy - RFD (Page 9-16)
7. New Business
 - a. By-Election – RFD (Page 17)
 - b. Municipal Operating Support Transfer – Contribution to Other Entities – RFD (Page 18-28)
 - c. MSP Proposal Extension Request- RFD (Page 29-30)
 - d. Strategic Plan – 3rd Quarter Report - RFD (Page 31-85)
8. Councillor Reports
 - a. MMI FCSS Report – Clr. McMann (Page 86)
 - b. Parents Advisory Committee Report – Clr. McMann (Page 87)
9. Administration Reports
 - a. CAO Report, Action List & Municipal Grants Report (Page 88-97)
 - b. Financials
 - i. Revenue & Expense (Page 98-103)
 - ii. Tax Trial Balance (Page 104)
 - iii. Utility Trial Balance (Page 105)
 - iv. Accounts Payable Trial Balance (Page 106-107)
10. Correspondence: - No Business Arising

A List of Correspondence for the Period ending October 26, 2021. (Page 108)
11. Closed Session
12. Adjournment

A REGULAR meeting of the Council of the Village of Innisfree was held in the Council Chambers of the Innisfree Village Office, Innisfree, Alberta on Tuesday, September 21, 2021.

CALL TO ORDER

Mayor McMann called the meeting to order at 5:04 P.M.

PRESENT

Attendance in-person

Deborah McMann Mayor
William Oudshoorn Councillor

Brooke Magosse Chief Administrative Officer

REGRETS

Regrets:

Aaron Cannan Deputy Mayor

Delegation Attendance:

Dean Lindballe Deputy Fire Chief, Innisfree Fire Department
Joan Anderson Secretary/Treasurer, Innisfree Fire Department

Public Attendance

No public attendance at the meeting.

APPROVAL OF
AGENDA
2021-09-21/01

Moved by Councillor Oudshoorn that the agenda be approved with the following additions:

Councillor Reports:

- 8.c. Village of Innisfree Library Board – Councillor Oudshoorn
- 8.d. MD of Minburn Foundation - Councillor Oudshoorn

CARRIED.

DELEGATION –
INNISFREE FIRE
DEPARTMENT –
UPDATE TO COUNCIL
TABLED
2021-09-21/02

Moved by Mayor McMann that Innisfree Fire Department – Update to Council be tabled to later in the meeting.

CARRIED.

APPROVAL OF
MINUTES
2021-09-21/03

Moved by Mayor McMann that the August 17, 2021, Public Hearing and Regular Council Meeting minutes be approved with the following amendment:

Add, on page 2:

6.c. Temporary Borrowing Bylaw.

CARRIED.

Mayor C.A.O

**PAGE 2, VILLAGE OF INNISFREE REGULAR COUNCIL MEETING
MINUTES OF SEPTEMBER 21, 2021**

SMOKING BYLAW –
REQUEST FOR
DECISION
2021-09-21/04

Moved by Councillor Oudshoorn that Council rescind motion 2021-08-17/07.

CARRIED.

DELEGATION –
INNISFREE FIRE
DEPARTMENT –
UPDATE TO COUNCIL
2021-09-21/05

Deputy Fire Chief Dean Lindballe and Secretary Treasurer Joan Anderson of the Innisfree Fire Department entered the meeting at 5:14 pm and made a brief presentation to Mayor and Council regarding updates to the Innisfree Fire Department. The Delegation departed at 5:37 pm.

Moved by Councillor Oudshoorn that Innisfree Fire Department – Update to Council be filed for information.

CARRIED.

STRATEGIC
FRAMEWORK POLICY
1100-07 – REVISIONS -
REQUEST FOR
DECISION
2021-09-21/06

Moved by Mayor McMann that Council approves Strategic Framework Policy 1100-07 as presented.

CARRIED.

2021 ASPHALT
REHABILITATION
QUOTES – REQUEST
FOR DECISION
2021-09-21/07

Moved by that Council approve Spectre Systems Quote dated August 20, 2021 for the following specified areas in the amount of \$20,950

1. 50 Street (North) – Culvert Installation
2. 51st Avenue & 51st Street (Intersection)
3. 50th Avenue & 52nd Street (Intersection)

Furthermore, the Council direct Administration to contact Spectre systems regarding the removal and disposal of the excavated material;

And further, that a portion of funding being allocated under Federal Gas Tax Fund Application GTF-516 (\$4,000.00) and the remaining cost be funding from 2021 Operating Budget.

CARRIED.

POST-ELECTION
MEETING DATE –
REQUEST FOR
DECISION
2021-09-21/08

Moved by Councillor Oudshoorn that Council reschedule the October Organizational and Regular Council meetings' date to from October 19th to Tuesday, October 28th at 5:00 pm in the Village Office.

CARRIED.

Mayor

C.A.O

**PAGE 3, VILLAGE OF INNISFREE REGULAR COUNCIL MEETING
MINUTES OF SEPTEMBER 21, 2021**

2022 FRANCHISE FEE
DISTRIBUTION – ATCO
ELECTRIC – REQUEST
FOR DECISION
2021-09-21/09

Moved by Mayor McMann that the existing ATCO Electric Franchise Fee remain at 5% of Distribution Revenues for 2022.

CARRIED.

2022 FRANCHISE FEE
DISTRIBUTION – ATCO
NATURAL GAS –
REQUEST FOR
DECISION
2021-09-21/10

Moved by Councillor Oudshoorn that the existing ATCO Natural Gas Franchise Fee remain at 25% of Distribution Revenues for 2022.

CARRIED.

RECESS

Moved by Mayor McMann for a recess at 6:20 pm.

CARRIED

RECONVENE

Moved by Mayor McMann to reconvene the meeting at 6:24 PM

CARRIED

2022 MUNICIPAL
CONTRIBUTION –
NORTH
SASKATCHEWAN
WATERSHED
ALLIANCE – REQUEST
FOR DECISION
2021-09-21/11

Moved by Mayor McMann that Council approve the North Saskatchewan Watershed Alliance request for a 2022 Municipal Contribution equivalent to \$0.50 per capita or \$111.50.

CARRIED.

2021 DAY OF TRUTH &
RECONCILIATION –
REQUEST FOR
DECISION
2021-09-21/12

Moved by Councillor Oudshoorn that Council acknowledges September 30th as National Day of Truth and Reconciliation. Further that the Village Administration Office and Public Works Department remain open on this day.

CARRIED.

REQUEST FOR TAX
INSTALLMENT PLAN
FOR 2021 – REQUEST
FOR DECISION
2021-09-21/13

Moved by Councillor Oudshoorn that Council endorse Tax Rolls 3470 & 3480 Tax Installment Plan for \$365.92 to be paid monthly, for four months, starting in September 2021, with the Tax Account being paid in full by December 31, 2021.

CARRIED.

Mayor

C.A.O

**PAGE 4, VILLAGE OF INNISFREE REGULAR COUNCIL MEETING
MINUTES OF SEPTEMBER 21, 2021**

APPOINTMENT OF
DEPUTY DIRECTOR OF
EMERGENCY
MANAGEMENT –
REQUEST FOR
DECISION
2021-09-21/14

Moved by Mayor McMann that Council endorses the appointment of Mr. Dean Lindballe as the Deputy Director of Emergency Management for the Village of Innisfree.

CARRIED.

COUNCILLOR
REPORTS
2021-09-21/15

Moved by Councillor Oudshoorn that the items listed under Councillor Reports be received as information.

CARRIED.

ADMINISTRATION
REPORTS
2021-09-21/16

Moved by Councillor Oudshoorn that the items listed under Administration Reports be received for information.

CARRIED.

CORRESPONDENCE
2021-09-21/17

Moved by Mayor McMann that the items listed under Correspondence be received for information.

CARRIED.

ADJOURNMENT

Councillor Oudshoorn adjourned the meeting at 7:40 PM.

Mayor

Chief Administrative Officer

A SPECIAL meeting of the Council of the Village of Innisfree was held in the Council Chambers of the Innisfree Village Office, Innisfree, Alberta on Thursday, October 7, 2021.

CALL TO ORDER

Mayor McMann called the special meeting to order at 2:05 P.M.

PRESENT

Present

Deborah McMann Mayor
Will Oudshoorn Councillor

REGRETS

Aaron Cannan Deputy Mayor

Also Present:

Brooke Magosse Chief Administrative Officer

In accordance with Section 194 of the Municipal Government Act, RSA 2000 c.M-26, the nature of business to be discussed is the 2021 Asphalt Rehabilitation Revised Quote/Asphalt Disposal

AGENDA
2021-10-07/01

Moved by Councillor Oudshoorn that, in accordance with Section 194 (5) of the *Municipal Government Act*, the agenda be approved as presented.

CARRIED.

2021 ASPHALT
REHABILITATION
REVISED
QUOTE/ASPHALT
DISPOSAL
2021-10-07/02

Moved by Councillor Oudshoorn that Council approve the revised Asphalt Remediation Project Quote from Spectre Systems Ltd. per the Terms listed at \$24,575. Further that Council approve Administration's recommendation to direct Spectre Systems Ltd. to transport the excavated material to the Innisfree Transfer Station.

CARRIED.

ADJOURNMENT

Mayor McMann adjourned the meeting at 2:14 P.M.

Mayor

Chief Administrative Officer

Request for Decision (RFD)

Topic: Intermunicipal Collaboration Bylaw 669-21 *Proposed*
Initiated by: ICF Agreement
Attachments: Village of Innisfree & the County of Minburn No. 27 ICF Agreement
County of Minburn ICF Bylaw 1301-20
DRAFT Village of Innisfree ICF Bylaw 669-21

Purpose(s):

To address the requirement for a Bylaw pursuant to the Intermunicipal Collaboration Agreement with the County of Minburn No. 27.

Background:

1. The Village of Innisfree and the County of Minburn signed an agreement for the implementation of the Intermunicipal Collaboration Framework in February 2020, as mandated by the *MGA*, sections 708.28 – 708.52.
2. Administration discovered recently that the Village of Innisfree did not pass an ICF Bylaw, thereby, the Agreement has not been formally enacted to date.

Key Issues/Concepts:

The Village signed the ICF Agreement and had not passed the associated Bylaw to legalize the Agreement.

Financial Implication(s):

None currently.

Option(s):

That Council provide final readings to ICF Bylaw 669-21 at this meeting.

Relevant Policy/Legislation:

MGA, Sections 708.28 – 708.52.

Political/Public Implication(s):

The implementation of this Bylaw can result in many savings with the implementation of formal collaboration between the two municipalities which should result in a favourable public view.

RECOMMENDATION(s):

That Council provide all readings to ICF Bylaw 669-21.

COUNTY OF MINBURN NO. 27

BYLAW NO. 1301-20

A BYLAW OF THE COUNTY OF MINBURN NO. 27, VEGREVILLE, IN THE PROVINCE OF ALBERTA TO ADOPT THE COUNTY OF MINBURN AND VILLAGE OF INNISFREE INTERMUNICIPAL COLLABORATION FRAMEWORK.

WHEREAS, the *Municipal Government Act (MGA)*, Revised Statutes of Alberta 2000, Chapter M-26 mandates that municipalities that have common boundaries must create an Intermunicipal Collaboration Framework with each other that lists the services provided by each municipality, identify which services are best provided on an intermunicipal basis, and outline how each service will be intermunicipally delivered and funded.

AND WHEREAS, the County of Minburn No. 27 and the Village of Innisfree share a common boundary.

AND WHEREAS, the County of Minburn No. 27 and the Village of Innisfree share common interest and are desirous of working together to provide services to their residents.


NOW THEREFORE the Council of the County of Minburn No. 27 in the Province of Alberta, duly assembled, pursuant to the terms of the *Municipal Government Act*, hereby enacts as follows:

1. This Bylaw may be cited as the "County of Minburn and Village of Innisfree Intermunicipal Collaboration Framework Bylaw".
2. The County of Minburn No. 27 adopts the County of Minburn and Village of Innisfree Intermunicipal Collaboration Framework being the document attached hereto and forming part of this Bylaw.
3. Bylaw No. 1301-20 comes into force on the date of the third and final reading and passed unanimously by Council the 14th day of February 2020.

FIRST READINGFebruary 14, 2020

SECOND READINGFebruary 14, 2020

THIRD READING.....February 14, 2020



Reeve



Chief Administrative Officer

A BY-LAW OF THE VILLAGE OF INNISFREE IN THE PROVINCE OF ALBERTA TO ADOPT THE VILLAGE OF INNISFREE AND THE COUNTY OF MINBURN INTERMUNICIPAL COLLABORATION FRAMEWORK.

WHEREAS the *Municipal Government Act* (MGA), Revised statutes of Alberta, 2000, Chapter M-26 mandates that municipalities that have common boundaries must create an Intermunicipal Collaboration Framework with each other that lists the services provided by each municipality, identify which services are best provided on an intermunicipal basis, and outline how each service will be intermunicipally delivered and funded.

AND WHEREAS, the Village of Innisfree and the County of Minburn No.27 share a common boundary.

AND WHEREAS the Village of Innisfree and the County of Minburn No.27 share common interest and are desirous of working together to provide services for their residents.

NOW THEREFORE, the Council of the Village of Innisfree in the Province of Alberta, duly assembled, pursuant to the terms of the *Municipal Government Act*, hereby enacts as follows:

1. This Bylaw may be cited as the **County of Minburn and Village of Innisfree Intermunicipal Collaboration Framework Bylaw”**
2. The Village of Innisfree adopts the County of Minburn and Village of Innisfree Intermunicipal Collaboration Framework being the document attached hereto and forming part of this Bylaw.
3. Bylaw 669-21 comes into force on the date of the third and final reading and passed unanimously by Council the 26th day of October 2021.

Read a First Time this 26th day of October 2021.

Read a Second Time this 26th day of October 2021.

Read a Third Time by unanimous consent of Council, and finally passed this 26th day of October 2021.

Mayor

Chief Administrative Officer

Request for Decision (RFD)

Topic: Policy 1100-09 – Compensation & Expenses *Proposed*
Initiated by: Administration
Attachments: Village of Innisfree Policy 1100-09 – Compensation & Expenses *DRAFT*

Purpose(s):

To outline the compensation amounts and allowable expenditures for municipal business and,
 To establish processes that will be followed to ensure timely review of expenses and this Policy; and,
 To establish parameters for the reporting of Council honorariums and expenses to provide for accountability and transparency.

Background:

1. The Village of Innisfree does not have a Policy for the payment of expenses. There has simply been a motion to pay a certain amount, without any accountable actions in conducting the payments.
2. Policy 1100-09 is meant to provide consistency, clarity, and accountability to the processing of these remunerations for Municipal business.

Key Issues/Concepts:

1. Currently, the Village website does not include the Council Remuneration on the site.
2. The *MGA* establishes a framework for local government that provides municipal councils with the powers necessary to provide for their community. It is balanced by council's accountability to the citizens who elect them.
3. Many municipalities have established, through policy, to create a report on their respective websites a Councillor Compensation and Expenses Disclosure spreadsheet, that provides the information on the individual Councillors' reimbursement for expenses.

Financial Implication(s):

None currently.

Option(s):

1. As directed by Council.
2. That Council approve Policy 1100-09 as presented.
 Further, that Council approves the following Remuneration Rates on Schedule A of Policy 1100-09:

Item	Rate
Regular Council Meetings Only	\$150
Per diem <i>Hourly</i> Rate (less than or equal to two (2) hours)	\$15.50
Per diem <i>Half Day</i> (equal to or less than (4) hours)	\$65
Per diem <i>Full Date</i> (>4 hours in a single day)	\$120

Mileage Rates	As per CRA Rates
Meals (not including gratuity)	
Breakfast	\$20
Lunch	\$30
Dinner	\$40
Maximum Gratuity	15%

Relevant Policy/Legislation:

Bylaw 656-20 – Council Procedural Bylaw

Political/Public Implication(s):

The implementation of this Policy will result in improved clarity, accountability, and transparency.

RECOMMENDATION(s):

That Council approve Policy 1100-09 as presented.

Further, that Council approves the following Remuneration Rates on Schedule A of Policy 1100-09:

Item	Rate
Regular Council Meetings Only	\$150
Per diem <i>Hourly</i> Rate (less than or equal to two (2) hours)	\$15.50
Per diem <i>Half Day</i> (equal to or less than (4) hours)	\$65
Per diem <i>Full Date</i> (>4 hours in a single day)	\$120

Mileage Rates	As per CRA Rates
Meals (not including gratuity)	
Breakfast	\$20
Lunch	\$30
Dinner	\$40
Maximum Gratuity	15%

Village of Innisfree
Procedure No: 1100-09

Compensation and Expenses Policy

Policy

The Village of Innisfree recognizes the need to provide accountability and transparency in all operations of the Municipalities; compensation and expenditures are a component of that need.

Purpose

The purpose of this policy is to:

1. Outline the compensation amounts and allowable expenses for members of Council, Board members, Employees and Volunteers that are incurred in the course of Village business.
2. Establish processes that will be followed to ensure timely review of expenses and this policy.
3. Establish parameters for the reporting of Council Honorariums and expenses to provide accountability and transparency.

Definitions

1. **Board member** means a person appointed to a Council Board, Commission or Committee.
2. **CAO** means the Chief Administrative Officer of the Village of Innisfree, pursuant to the *Municipal Government Act*.
3. **Council** means the Council of the village of Innisfree, in the Province of Alberta, pursuant to the *Local Authorities Election Act* and the *Municipal Government Act*.
4. **Council Remuneration** is the rate paid to each member of Council as determined at the annual Organizational meeting.
5. **Employee** means an individual who is employed by the Village of Innisfree, in the Province of Alberta.
6. **Full Day** means in excess of four hours duration.
7. **Half Day** means a minimum of two (2) hours and a maximum of four (4) hours.
8. **Per Diem** is the Full Day, Half Day or Hourly Rate for Council members attending meetings and events in connection with Village Business.
9. **Spouse** means husband, wife, significant other or a guest (one).
10. **Volunteer** means an individual who freely offers to take part in an enterprise or a task that benefits the Village of Innisfree.

Guidelines

1. Responsibilities

a. The Mayor

- i. shall be responsible to review and approve any expense claim submitted by a Councillor, Board Member or the CAO that is a result of Village business. In the Mayor's absence, the Deputy Mayor or Acting Mayor may approve these expense claims.
- ii. Shall approve by resolution, this policy and any amendments.
- iii. Shall consider the allocation of resources for successful implementation of this policy in the annual budget process.
- iv. Shall claim expenses in accordance with approved annual budgets.

b. The CAO shall:

- i. Implement this policy and approve procedures;
 - ii. Review Employees' and Volunteers' expense claim forms resulting from Village business;
 - iii. Provide each Councillor with a quarterly statement of expenses, and
 - iv. Disclose the individual Council compensation and expense reimbursement on the Village website on a quarterly basis to facilitate accountability and transparency to ratepayers.
- c. Board Members, employees and Volunteers shall claim expense in accordance with the policy.

2. Council Per Diems

- a. The following Councillor per diems are applicable:
 - i. Council hourly rate – for ad hoc meetings and Village business less than two (2) hours.
 - ii. Council half day rate – for municipal-related activities equal to or less than four (4) hours.
 - iii. Council full day rate – for municipal-related activities greater than four (4) hours in a single day.
- b. Per Diem rates shall be as specified in Schedule "A" and be reviewed and/or changed annually during the Annual Organizational meeting by a majority vote and otherwise changed at any Council meeting upon unanimous vote of Council.

3. Expenses

a. Conferences, Seminars & Training

- i. Where possible, all conferences, seminars and training shall be approved in the annual budget process.
- ii. If a conference, seminar or training event is not approved in the annual budget, and a member of Council, Board member or the CAO wishes to attend, it must be approved by resolution of council prior to registration and attendance.

b. Meals & Lodging

- i. Meals may only be claimed when travel occurs during the following times:
 - 1. Breakfast, when travelling prior to 7:00 am
 - 2. Lunch, when travelling prior to 1:00 pm
 - 3. Dinner, when traveling prior to 6:00 pm.
- ii. Meals, excluding gratuities may be claimed, subject to receipts being provided, pursuant to the approved maximum amounts found in Schedule "A."
- iii. Full meals, included in airfare, conference registrations, etc. may not be claimed unless special circumstances occur, such as in the event Village business prevents use of a pre-set meal.
- iv. Gratuities for meals shall be permitted as an expense, subject to Schedule "A."

- v. Reimbursement of accommodation will be given, subject to receipts being provided for actual and reasonable commercial accommodations, based on accommodation that is conveniently located and comfortably equipped.
- vi. Rate reductions, special offers and government rates will be utilized for accommodations wherever possible.
- vii. If a member of Council, a Board Member, Employee or Volunteer wishes to have accommodation over the standard accommodation, all additional charges shall be at the sole cost of the individual.

c. Travelling

- i. All travel shall be by the most direct route and the most economical means of transportation.
- ii. Where possible, persons traveling to and from a destination at the same time shall utilize the same vehicle; only the owner shall be entitled to receive travel expenses for that vehicle.
- iii. Reimbursement for use of personal vehicles for Village business shall be set at the annual automobile kilometrage rate as set by the Canada Revenue Agency.
- iv. Travel time is paid to:
 1. Members of Council, Board Members and Volunteers as per the Per Diem hourly rate; and
 2. Employees, at the individual hourly salary rate, regardless of whether the member is the driver or passenger on the trip.

d. Other Direct Expenses

- i. It is recognized that there may be direct expenses incurred that are not covered in this Policy. In that event, expenses deviating from the Policy must be reviewed and presented for approval:
 1. For members of council and Boards, in an open Council meeting by a majority of Council;
 2. For Employees and Volunteers, by the CAO prior to the expenditure as per the current budget. If the expense exceeds the budget, it must be approved in an open Council meeting.

e. Non-reimbursable Expenses

- i. The following is a listing of non-reimbursable expenses:
 1. Expenses attending a political party function of any type;
 2. Charges for in-room movies or games; and,
 3. Alcoholic beverages except reasonable consumption for the purposes of hosting dignitaries.

f. Spousal Expenses

- i. If a spouse/partner accompanies a member of Council or board o, Employee or Volunteer to an out of the Village conference/convention, the expenses of the spouse/partner for travel, meals and registration are considered a personal expense except in the following circumstances:
 - 1. Where the spouse/member is invited through a conference to accompany a member of Council, Board Member or the CAO to banquets/receptions, may be claimed.
 - 2. Where a member of Council or Board, employee or Volunteer is invited to a social or fundraising function in an official or representation capacity within the County of Minburn No. 27, and a spouse/partner is invited, their ticket for the social or fundraising function may be claimed.

g. Claiming Expenses

- i. The appropriate expense claim forms for the Mayor, Board Members, Employees and Volunteers must be submitted to the CAO within thirty (30) days of the expense being incurred. The CAO will forward the specified completed claim forms to the Mayor, Deputy Mayor or Acting Mayor as per Section 1.a.i.
- ii. The appropriate expense claim forms for Councillors must be submitted on a *monthly basis*.
- iii. Original receipts for all actual and necessary expenses must be provided. This includes lodging, conference fees, travel including taxi, transit and rental cars, meals and parking, etc.
- iv. Original receipts shall be provided regardless of the method of payment (local government credit card, purchase order, cash advance, or the traveller's own money.)

4. Persons Affected

- a. Council, Board Members, Staff and Volunteers

5. Revision/Review History

- a. Upon endorsement of this Compensation and Expense Policy 1100-09, the following policies are rescinded:
 - i. None

Date: _____

MAYOR

Date: _____

Chief Administrative Officer

Village of Innisfree
 Procedure No: 1100-09

Compensation and Expenses Policy

SCHEDULE "A"

Council Compensation

Item	Rate
Regular Council Meetings Only	\$150
Per diem <i>Hourly Rate</i> (less than or equal to two (2) hours)	\$15.50
Per diem <i>Half Day</i> (equal to or less than (4) hours)	\$65
Per diem <i>Full Date</i> (>4 hours in a single day)	\$120

Mileage Rates	As per CRA Rates
Meals (not including gratuity)	
Breakfast	\$20
Lunch	\$30
Dinner	\$40
Maximum Gratuity	15%

Request for Decision (RFD)

Topic: Municipal By-Election RFD
Initiated by: Councillor Resignation
Attachments: None

Purpose(s):

1. To receive notification of a Councillor's Resignation from the CAO.
2. To approve the By-Election Date for the Councillor Vacancy.

Background:

1. Mr. R. Dobler was nominated and acclaimed during the Nomination Day(s) process. However, he submitted his resignation on October 18, 2021, upon being hired as the Public Works Foreman for the Village.
2. *Municipal Government Act*, Section 174(1)(b), (*MGA*) states that a Councillor cannot be an employee of the municipality so if they accept the position, they are considered disqualified and must resign.

Key Issues/Concepts:

1. Upon notification of a Councillor resignation, the CAO must advise Council at the first Regular Council meeting following the date of the resignation. (*MGA*, s.151(4))
2. *MGA*, Section 162, states a Council must hold a By-Election to fill a vacancy on Council.
3. *MGA*, Section 165 states, unless a Council sets an earlier date, Election Day for a By-Election under Section 162 is 120 days after the vacancy occurs.
4. *Local Authorities Election Act*, Section 11(1)(b) (*LAEA*) states in the case of a by-election...shall be the day fixed by a **resolution of Council**.
5. Administration has determined that 120 days from Tuesday, October 26th is Wednesday, February 23rd, 2022 which is the latest date a By-Election could be held.
6. The month of February 2022 has two recognized "Holidays" on Mondays (Monday is the traditional Nomination & Election Day) which are Valentine's Day on February 14th and Family Day on February 21st.
7. The By-Election Date could be set for the first Monday in February, February 7th. Then, pursuant to the *LAEA*, Section 25(1), Nomination Day would be 4 weeks before Election Day, which would make Nomination Day, Monday, January 10, 2022 from the hours 10 am to noon.

Options:

1. That Council endorses a motion that the Village of Innisfree By-Election shall be held on Monday, February 7, 2022.
2. That Council endorses a motion that the Village of Innisfree By-Election shall be held on a different day.

Financial Implications:

1. Legislated advertising requirements for the Nomination Day only, shall be approximately \$600.
2. Upon the close of Nomination Day, with more than one Nomination Paper submitted, advertising for the By-Election would cost an additional \$600 plus Election Day staffing at \$350 for a total Election cost of \$1,550.

Relevant Policy/Legislation:

1. *Municipal Government Act*, R.S.A. 2000, c.M-26
2. *Local Authority Election Act*, R.S.A. 2000, c.L-21

Political/Public Implication(s):

1. The Election processes are legislated and complying with the legislation is a positive public presentation.

Recommendation:

That Council endorses a motion that the Village of Innisfree By-Election shall be held on Monday, February 7, 2022.

Request for Decision (RFD)

Topic: MOST Funding Requests – Contributions to Others
Initiated by: MOST Applications
Attachments: MOST Funding – Village of Innisfree - Statement of Financial Expenditures (SFE)
 MOST Application – Innisfree ECS
 MOST Application – Innisfree Senior Citizens Association
 MOST Application – Innisfree & District Recreational & Cultural Society
 MOST Application – Innisfree School Financial Society

Purpose(s):

1. To review several requests for Municipal Operating Support Transfer grants.

Background:

1. The Provincial and Federal Governments cooperated together in late 2020 and provided the 'Municipal Operating Support Transfer (MOST) grants to municipalities to support municipalities, which suffered significant operating costs due to the COVID-19 pandemic. \$426.488 Million was made available to all municipalities, which received \$5,000 in base funding with the remainder allocated according to population.
2. The Village of Innisfree received approval for \$27,581 in MOST Funding in November 2020.
3. ***MOST funds could only be used on eligible operating expenses or operating losses, or deficits incurred between April 1, 2020, and March 31, 2021.*** Any funds not used for eligible expenses incurred before March 31, 2021, must be returned to the Government of Alberta.
4. With the Village Auditor's assistance, the CAO recommended that Council allocate **\$12,000** in funds for "Contributions to Others" in the March 2021 Council meeting, as per the attached Statement of Funding and Expenditures (SFE) submitted to Alberta Municipal Affairs on April 22, 2021.
5. To date, no applications had been received, until the applications attached, were submitted.

Key Issues/Concepts:

1. Council allocated \$12,000 for MOST grants to local organizations.
2. The "expenditure timeline" is becoming more and more distant and may result in fewer eligible applications; re: deficits experienced between April 1, 2020, to March 31, 2021.
3. Some Municipal Councils allocated MOST grants to organizations in their local area and dispersed the dedicated funds in March and April of 2021, thus, effectively removing the timeline barrier.
4. Innisfree ECS has requested \$1,500 in MOST funding leaving of remaining MOST Grant balance of \$10,500.
5. Innisfree Senior Citizens' Association has requested \$2,000 in MOST funding, leaving a remaining MOST Grant balance of \$8,500.
6. Innisfree & District Recreation & Cultural Society has requested \$5,000 in MOST funding, leaving a remaining MOST Grant allocated balance of \$3,500.
7. Innisfree School Financial Society has requested \$3,000 In MOST funding, leaving a remaining MOST Grant allocated balance of \$500.
8. *The MOST organization-allocated balance of \$500 should be considered for either one of the application proponents or distributed to an organization of Council's choice, to clear out this funding before December 31, 2021.*

Options:

1. That Council approve MOST Grant allocations to the following local entities:

a. Innisfree ECS	\$1,500
b. Innisfree Senior Citizens Association	\$2,000
c. Innisfree & District Recreational & Cultural Society	\$5,000
d. Innisfree School Financial Society	\$3,000 + \$500

2. That Council approve different MOST Grant allocations for the applications received.

Financial Implications:

1. Disbursement of the remaining MOST Grant funds will fulfill the Village’s requirements of the grant program.

Relevant Policy/Legislation:

1. *Municipal Government Act*, R.S.A. 2000, c.M-26
2. Alberta Municipal Affairs – MOST Funding Grant Agreement

Political/Public Implication(s):

1. The provision of grant funding to local organizations should foster good will, politically.

Recommendation(s):

1. That Council endorses a motion that the Village of Innisfree approve MOST Grant allocations to the following local entities:

a. Innisfree ECS	\$1,500
b. Innisfree Senior Citizens Association	\$2,000
c. Innisfree & District Recreational & Cultural Society	\$5,000
d. Innisfree Parent Financial Society	\$3,000 +\$500

Municipal Operating Support Transfer Statement of Funding and Expenditures (SFE)



Municipality

INNISFREE

Local governments participating in the Municipal Operating Support Transfer (MOST) are required to complete this form and submit it by July 2, 2021. Please report the amount of MOST funding used in each of the following categories (further information about each category is provided below). While MSI Operating is included in the MOST program to match federal funding, it is still subject to the MSI Operating guidelines and should be reported on the MSI Operating SFE not the MOST SFE. If an expenditure can be reported in multiple categories, please choose the category that fits best. The total amount claimed for each program component must not exceed the allocation for that component. E-mail the completed form to ma.municipalstimulus@gov.ab.ca by clicking on the "Submit by E-mail" button below.

Any funding paid to the municipalities (other than MSI Operating funding) that was not spent on eligible expenditures or used to offset reduced revenues associated with the COVID pandemic as of March 31st, 2021 must be returned to the Government of Alberta.

Components

Total MOST Allocation (excluding MSI Operating) **\$ 27,581 (A)**

MOST General Operating	Category	Amount (\$)	MOST Transit	Category	Amount (\$)
	Personal Protective Equipment	\$ 265		Personal Protective Equipment	
	Supplemental Cleaning			Supplemental Cleaning	
	Replacement of Reduced Revenues	\$ 14,179		Replacement of Reduced Revenues	
	Supports for Vulnerable Populations			Employee Compensation	
	Public Health Communication and Enforcement			Other Eligible Expenses or Reduced Revenues	
	Supporting Remote Work	\$ 1,137			
	Capital Investments to Reduce Transmission Risk				
	Contributions to Other Entities	\$ 12,000			
	Employee Compensation				
	Public Transit Expenditures*				
	Other Eligible Expenses or Reduced Revenues				
Total Funding Used		\$ 27,581	Total Funding Used		\$ 0

*In excess of MOST Transit funding if available

Total MOST Funding Used **\$ 27,581 (B)**

Total Amount to be Returned **\$ 0 (A-B)**

Certification

I, the CAO of the above municipality certify that the information contained in this Statement of Funding and Expenditures is a true and correct representation of actual funding and expenditures. This information complies with the MOST Program Guidelines and funding agreements for this grant program.

As a representative of the above municipality, I have been authorized to submit this SFE on behalf of the CAO and have certified that the information contained in this Statement of Funding and Expenditures is a true and correct representation of actual funding and expenditures. This information complies with the MOST Program Guidelines and funding agreements for this grant program.

Brooke Magosse

Print Name

22-Apr-2021

Date

(780) 592-3886

Telephone Number

cao@innisfree.ca

Email Address

Legal Statement

The personal information provided on this form or on any attachments is required to administer the Municipal Operating Support Transfer (MOST). This personal information is collected under the authority of section 33(c) of the Freedom of Information and Protection of Privacy (FOIP) Act and will be managed in accordance with the privacy provisions under the FOIP Act. Should you have any questions about the collection, use or disclosure of this information, please contact the Grant Program Delivery Unit at (780) 422-7125, or by email at ma.municipalstimulus@gov.ab.ca, or write the Director of Grant Program Delivery, Alberta Municipal Affairs, 15th Floor, Commerce Place, 10155- 102 Street, Edmonton, Alberta T5J 4J4.

Save

Category Descriptions

Personal Protective Equipment: Costs associated with procurement and distribution of personal protective equipment such as masks, gloves and hand sanitizer.

Supplemental Cleaning: Costs associated with cleaning and sanitizing to reduce risk of spreading COVID (i.e. incremental to normal cleaning expenditures).

Supports for Vulnerable Populations: Costs associated with supporting the needs of people who may be at higher risk of being significantly impacted by COVID. This can include people who may be at higher risk of infection (such as essential workers or homeless populations) or people who may be at higher risk of significant health impacts if they are infected (such as seniors).

Replacement of Reduced Revenues: Any municipal revenues that were reduced due to the COVID pandemic and/or actions taken in response to it. This can include unrealized taxes, fees and charges, revenue lost due to facility closures, and reductions in property taxes due to COVID.

Public Health Communication and Enforcement: Costs associated with communicating and enforcing public Health restrictions and guidelines.

Supporting Remote Work: Costs to support remote council meetings and municipal staff working from home.

Capital Investments to Reduce Transmission: Costs associated with capital expenditures that reduce risk of COVID transmission, such as modifications to reception areas or council chambers.

Contributions to Other Entities: Contributions to non-profits, housing management boards, regional services commissions, other local governments, or other entities. Contributions must be made for reasons associated with COVID (i.e. contributions that would have been made in the absence of COVID are not eligible).

Employee Compensation: Incremental compensation to employees for purposes associated with the pandemic or response. Examples may include overtime costs for staff performing related work or costs to backfill employees seconded to emergency response centres.

Transit: Costs to support the impacts of COVID on public transit systems, beyond those claimed under the MOST Transit component if applicable. Municipalities that receive a MOST Transit component should report transit-related expenditures under the Transit component first.

Other Eligible Expenses or Reduced revenues: Any other type of municipal expenditure made in response to the COVID pandemic or actions taken in response to it.

Submit by E-mail

VILLAGE OF INNISFREE
Municipal Operating Support Transfer (MOST) Funding

Contributions to Other Entities

Organization Information:

Name of Organization: _____ Innisfree ECS _____

Mailing Address: _____ PO Box 85 Innisfree, AB T0B2G0 _____

Phone: _____ 780-806-3490 _____ Email: _____ jrcannan2014@gmail.com _____

Contact Person:

Name of Contact(s): _____ Krystin Cannan _____

Title: _____ Treasurer _____

Phone: _____ 7808063490 _____ Email: _____ jrcannan2014@gmail.com _____

Please note, only organizations that operate as a "Not-for-Profit" organization are eligible to receive funding

Details for Funding:

How has COVID-19 impacted your organization?

COVID19 has impacted our organization by not being able to fulfill our usual fundraising efforts. We were unable to work at the Innisfree Fish & Game supper, we weren't able to do our silent auction at the kids Christmas concert as well as not being able to do our spring plant fundraiser.

How much revenue do you feel your organization has lost, due to the COVID-19 Pandemic as of December 31, 2020?

We feel that our organization has lost roughly \$1500.00 due to the COVID-19 pandemic.

For Office Use Only:

Application Received on: _____

Approved on: _____

Amount Allocated: _____

VILLAGE OF INNISFREE
Municipal Operating Support Transfer (MOST) Funding

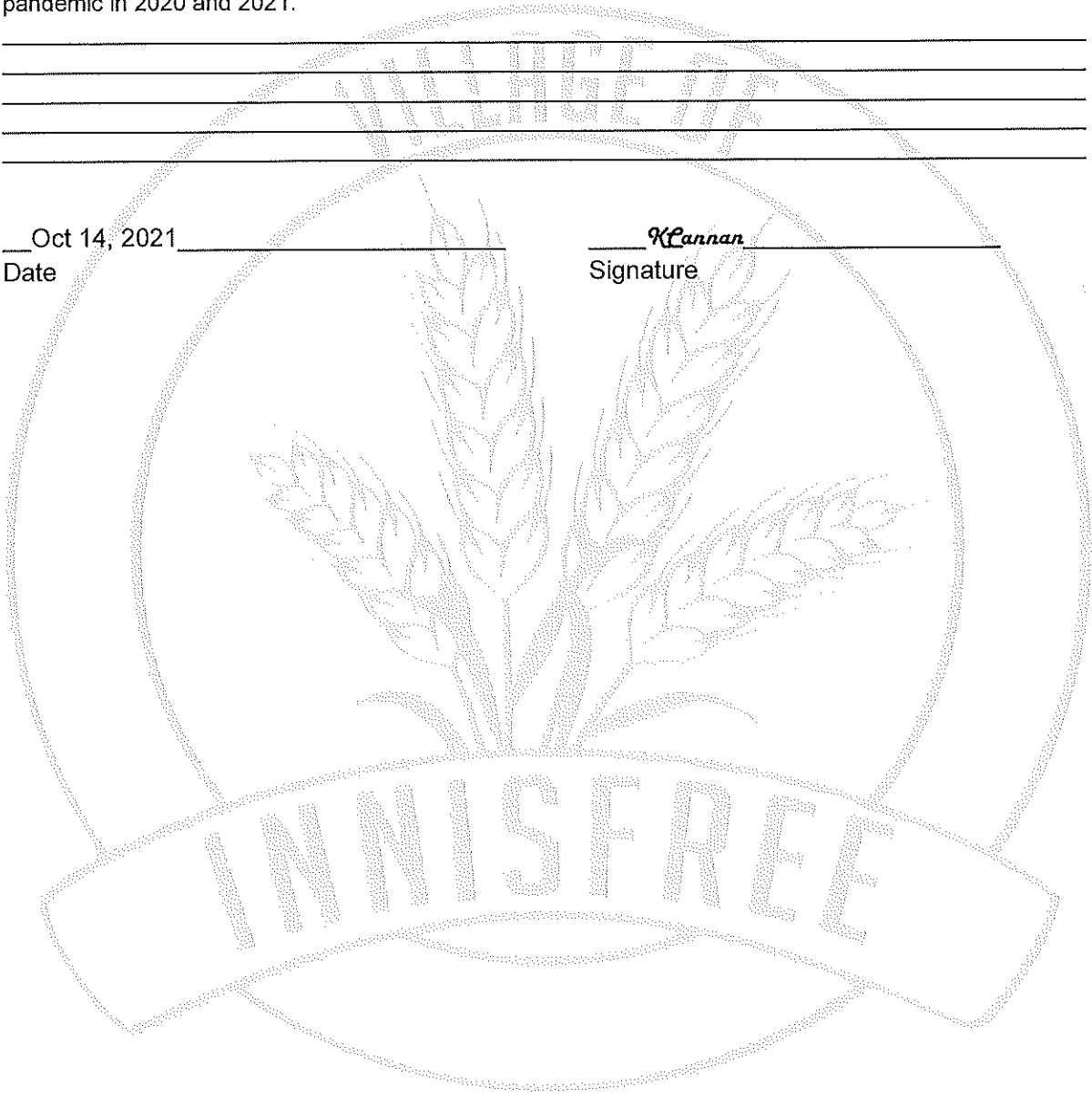
Contributions to Other Entities

How do you feel your organization would benefit from receiving additional funding? What will your organization put the funding towards?

This grant will be put towards offsetting the operational deficit experienced due to the COVID-19 pandemic in 2020 and 2021.

Oct 14, 2021
Date

K. Cannan
Signature



For Office Use Only:
Application Received on: _____
Approved on: _____
Amount Allocated: _____

VILLAGE OF INNISFREE
Municipal Operating Support Transfer (MOST) Funding

Contributions to Other Entities

Organization Information:

Name of Organization: **Innisfree Senior Citizens Association**

Mailing Address: **P.O. Box 73, Innisfree, AB T0B 2G0**

Phone: _____ Email: _____

Contact Person:

Name of Contact(s): **Robert Paterson, President or Alice Sydora, Secretary**

Phone: **Robert C#780-603-7936; Alice H#780-592-2242**

Please note, only organizations that operate as a "Not-for-Profit" organization are eligible to receive funding

Details for Funding:

How has COVID-19 impacted your organization?

Covid-19 has impacted our organization by not allowing the members to participate in their regular activities, due to the pandemic isolation regulations.

How much revenue do you feel your organization has lost, due to the COVID-19 Pandemic as of December 31, 2020?

Estimate that the organization has lost \$2,000.

How do you feel your organization would benefit from receiving additional funding? What will your organization put the funding towards?

The additional funding from a MOST Grant would be used to help offset the deficit incurred during the April 1, 2020, to March 31, 2021, time period.

October 21, 2021
Date



Signature

For Office Use Only:

Application Received on: _____

Approved on: _____

Amount Allocated: _____

VILLAGE OF INNISFREE
Municipal Operating Support Transfer (MOST) Funding

Contributions to Other Entities

Organization Information:

Name of Organization: INNISFREE + DISTRICT RECREATIONAL + CULTURAL SOCIETY

Mailing Address: Box 146, INNISFREE, NB T0B 2G0

Phone: 780-581-3411 Email: idres@hotmail.com

Contact Person:

Name of Contact(s): WENDY NOTT, TREASURER

Title: TREASURER

Phone: 780-581-3411 Email: gwnott@gmail.com

Please note, only organizations that operate as a "Not-for-Profit" organization are eligible to receive funding

Details for Funding:

How has COVID-19 impacted your organization?

Our organization has been unable to host any fundraising events since COVID-19, this also included, being unable to rent out the facility. We also have Bins in our facility - this pays most of the operating expenses. The building has been pretty much closed down - but, of course, still has expenses to endure.

How much revenue do you feel your organization has lost, due to the COVID-19 Pandemic as of December 31, 2020?

The Amstel Rec Centre has lost over \$40000⁰⁰ since COVID-19 has arrived.

For Office Use Only:

Application Received on: _____

Approved on: _____

Amount Allocated: _____

VILLAGE OF INNISFREE
Municipal Operating Support Transfer (MOST) Funding

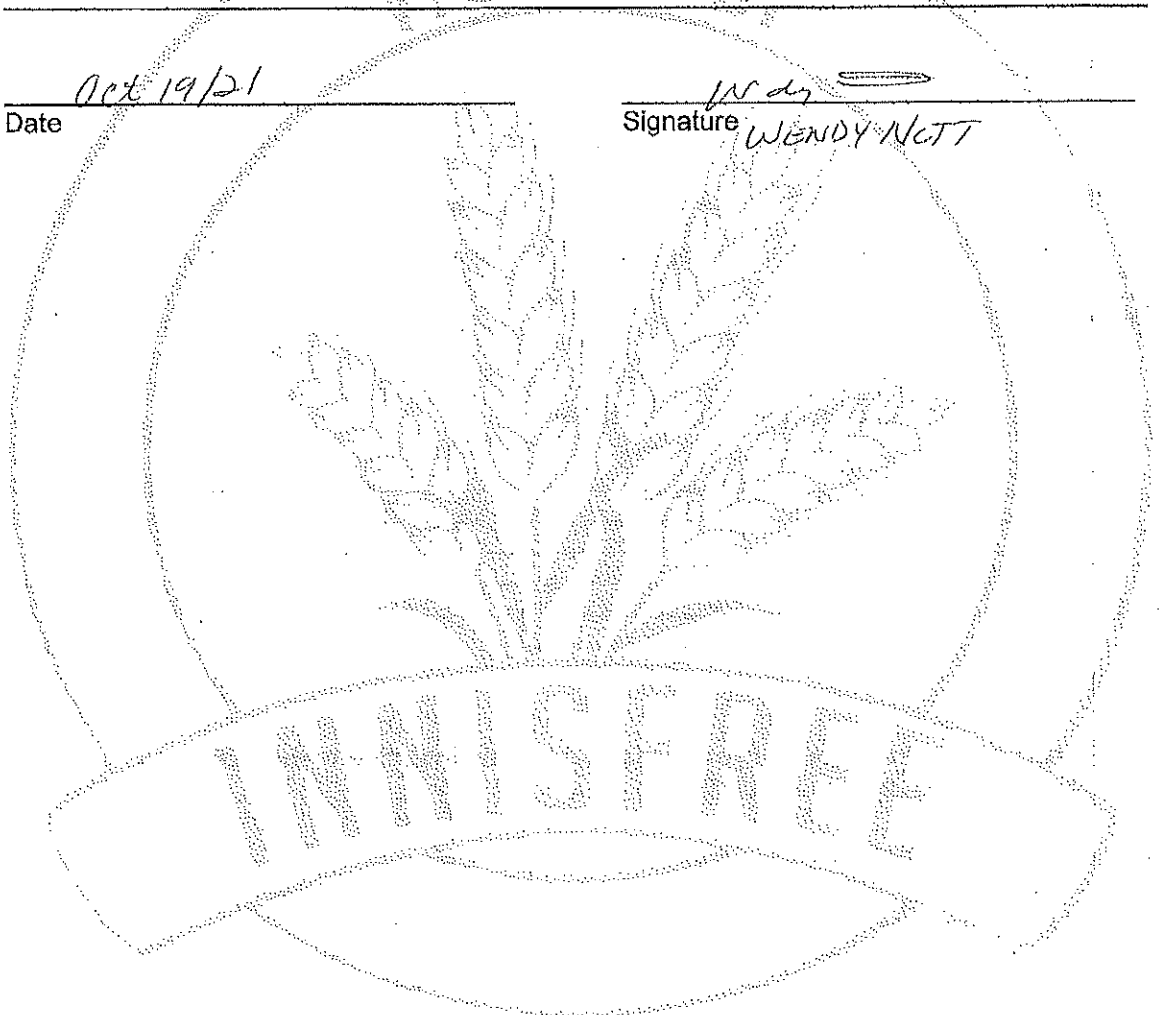
Contributions to Other Entities

How do you feel your organization would benefit from receiving additional funding? What will your organization put the funding towards?

The grant funding will be used towards the
deficit incurred during 2020 and 2021.
The Innisfree Recreation Centre is requesting \$5000.

Date Oct 19/21

Signature WENDY NCTT



For Office Use Only:
Application Received on: _____
Approved on: _____
Amount Allocated: _____

Village of Innisfree Municipal Operating Support Transfer (MOST) Funding

Name of Organization: Innisfree School Financial Society

Mailing Address: Box 189 Innisfree, AB T0B 2G0

Name of Contact: Carmen Kassian

Title: Chairperson

Phone: 780-208-0569

Email: carmkassian@gmail.com

How has COVID-19 impacted your organization?

Covid has had a huge impact on our school community. Our students and staff have been pushed and tested again and again throughout this entire pandemic. They were switched to online/at home learning on March 16, 2020. In the 19 months since, the staff and students have been forced to adapt to the ever-changing government mandates which have taken a serious toll on the mental and physical health of everyone.

In school learning, at home learning; masking, no masking; social distancing, cohorts, loss of school sports, loss of field trips, loss of parent volunteers and limited interactions between families and the school, loss of Christmas concerts and community suppers, loss of swim lessons where our young children would learn life saving skills, loss of the typical hot breakfast and lunch program greatly needed by many in our community, loss of traditional graduation ceremonies and celebrations, loss of traditional awards ceremonies to celebrate student success in learning, loss of a normal school environment for students and staff.

All of this and more has taken a serious toll on everyone involved with the school. Stress levels are at an all time high, leading to increased mental health issues. Funding has been cut in our school for many things including Social Emotional Coaches. Currently the SEC comes in one afternoon a week to provide counselling for a short time. It is felt that our school could use a full time SEC. Budget cuts over time have also led to a withdrawal of funding for Occupational Therapy and Speech Language Pathologists in our school. There are several students who desperately need this program to develop their language skills that are not getting the help they need and deserve. Covid has compounded these problems for many children with mandatory masking hindering speech learning, and online learning has caused increased isolation and a lack of interaction with others.

How much revenue do you feel your organization has lost due to the COVID-19 pandemic as of December 31, 2020?

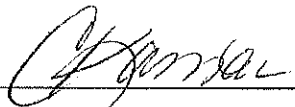
Based on past year's budgets I would very conservatively estimate that the children lost out on approximately \$3000 in funding from the Innisfree School Financial Society due to the pandemic.

How do you feel your organization would benefit from receiving additional funding? What will your organization put the funding towards?

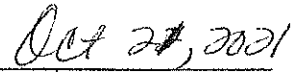
I feel that the Innisfree School Financial Society would benefit greatly from receiving funding from the Village of Innisfree. It would be used to offset the extra expenses incurred by our organization from April 1, 2020 to March 31, 2021.

Thank you for your consideration.

Sincerely,



Carmen Kassian,
Chairperson, Innisfree School Financial Society



Date

Request for Decision (RFD)

Topic: Municipal Stimulus Program (MSP) Proposed Time Extension RFD
Initiated by: Administration
Attachments: See CAO Report
Letter to MA Minister

Purpose(s):

1. To consider Administration's recommendation to request and time extension for the expenditure of the Municipal Stimulus Program Grant funds to December 31st, 2022.

Background:

1. Through the MSP, the Government of Alberta (GOA) is providing additional capital infrastructure funding to municipalities with the primary objective to sustain and create local jobs; enhance provincial competitiveness and productivity; position communities to participate in future economic growth; and reduce municipal red-tape to promote job-creating private sector investment.
2. As a result of the Covid-19 Pandemic, the Village of Innisfree has experienced significant delays in our projects. These delays have been caused by some of the following factors:
 - unavailability of contractors,
 - shortage of supplies,
 - costs of materials and services increasing drastically.
3. Further, the Village of Innisfree and rural region of the County of Minburn No. 27 are collaboratively working together to develop and implement a Regionalized Fire Services Agreement. A large component of the Municipal Stimulus Program Grant was allocated to the Innisfree Fire Department for the improvements to the Innisfree Fire Hall which upon the finalization of the Fire Services Agreement would no longer be required.

Key Issues/Concepts:

1. The estimated MSP unexpended funds total = \$ 41,240 (which would have to be returned on December 31, 2021 pursuant to the agreement).
2. Proposed projects could not be fulfilled due to financial constraints.

Options:

1. As directed by Council.
2. Council to approve a motion to send a letter to the Minister of Municipal Affairs requesting a one (1) year extension for the Municipal Stimulus Program Grant.

Financial Implications:

1. Returning of estimated funds in the amount of \$41,240.

Relevant Policy/Legislation:

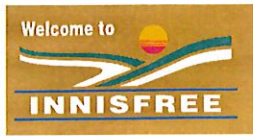
1. 2021 Strategic & Tactical Plan
2. 2021 Infrastructure & Capital Plan
3. 2021 Operating Budget
4. *Municipal Government Act*

Political/Public Implication(s):

1. Demonstrate very poor financial management.

Recommendation:

1. Council to approve a motion to send a letter to the Minister of Municipal Affairs requesting a one (1) year extension for the Municipal Stimulus Program Grant.



Village of Innisfree
Box 69, Innisfree, AB T0B 2G0
Phone: 780-592-3886
Email: cao@innisfree.ca
Web: www.innisfree.ca

October 26, 2021

Alberta Municipal Affairs
Office of the Minister
132 Legislature Building
10800 – 97 Avenue
Edmonton AB T5K 2B6

Sent Via:
[x] – Regular Mail
[x] – Email: ma.municipalstimulus@gov.ab.ca

ATTENTION: Honourable Ric McIver, Minister of Municipal Affairs

Dear Honourable McIver,

**RE: Request for Extension – Municipal Stimulus Program Grant
Village of Innisfree**

Mayor and Council respectfully requests a one (1) year extension to the expenditures for the Municipal Stimulus Program Grant due to following mitigating factors:

As a result of the Covid-19 Pandemic, the Village of Innisfree has experienced significant delays in our projects. These delays have been caused by some of the following factors:

- unavailability of contractors,
- shortage of supplies,
- costs of materials and services increasing drastically.

Further, the Village of Innisfree and rural region of the County of Minburn No. 27 are collaboratively working together to develop and implement a Regionalized Fire Services Agreement. A large component of the Municipal Stimulus Program Grant was allocated to the Innisfree Fire Department for the improvements to the Innisfree Fire Hall which upon the finalization of the Fire Services Agreement would no longer be required.

In closing, the Village of Innisfree Mayor and Council appreciates your time and consideration and look forward to your response.

Respectfully Yours,

Mayor
Village of Innisfree

Request for Decision (RFD)

Topic: Strategic Plan – 3rd Quarter Report
Initiated by: Administration
Attachments: Village of Innisfree Strategic Plan – 3rd Quarter Update

Purpose(s):

To provide Council a report for the 3rd quarter of 2021, Strategic Plan for the Village of Innisfree.

Background:

1. The Village of Innisfree approved the Strategic Plan for the Village of Innisfree.
2. The CAO is responsible to follow and maintain the Strategic Plan.

Key Issues/Concepts:

1. The Strategic Plan is a cornerstone document that guides the municipality forward. It includes the Village Mission statement: *“Innisfree, a progressive community supported by local partnerships – committed to better living.”*

Financial Implication(s):

None currently.

Option(s):

1. As directed by Council.
2. That Council approve the updated 3rd quarter Strategic Plan as presented.

Relevant Policy/Legislation:

Political/Public Implication(s):

The upgraded Strategic Plan will provide important information to the public.

RECOMMENDATION(s):

That Council approve the 3rd quarter of 2021 Strategic Plan as presented.

VILLAGE OF INNISFREE
2021
STRATEGIC PLAN



3rd Quarter

INTRODUCTION

Innisfree is a friendly, community driven Village, nestled in the heart of Kalyna Country. Innisfree is sometimes called “The Hidden Village”, as it is tucked away on the side of a ridge, north of the Yellowhead Highway (Highway 16). Located 1 hour, 15 minutes east of Edmonton and 1 hour west of Lloydminster, Innisfree is perfect for a day-trip or weekend retreat, a leisurely break while enroute on the yellowhead Highway or a memorable holiday in a distinctive part of the Canadian Prairies. 100 years strong, Innisfree is a community rich with history and pride. Innisfree has a rural district population of 1250, a Village population of 220 and economic activity that revolves around the agriculture and oil and gas industries.

VISION

“Innisfree is a safe and healthy place to establish roots, promotes sustainable development and active lifestyles.”

MISSION

“Innisfree, a progressive community supported by local partnerships – committed to better living”

VALUES			
TRUST <i>is our mutual goal.</i>	EFFICIENCY <i>is the best use of our resources.</i>	COLLABORATION <i>is working together for a common goal.</i>	INTEGRITY <i>is acting with honesty.</i>



Strategic Priority #1 – Partnerships and Collaboration

Key Objectives:

1. Partner with the Innisfree Fire Department to utilize the department members to benefit our community.
2. Collaborate and show support to local organizations in the community (Ag Society, Ukrainian Dance, Library, Etc.) during COVID-19.
3. Collaborate with our Local FCSS Department.

Strategic Priority #2 – Safe, Healthy and Fun Community

Key Objectives:

1. Support and advocate for RCMP.
2. Host events that promote the Village, but also involve the community (Canada Day, Pizza Nights, Etc.). Keeping in mind COVID-19 restrictions and regulations.
3. Development of the Community Garden.

Strategic Priority # 3 – Ensure Viability

Key Objectives:

1. Update the timeline outlining the nine recommendations found in the Viability Plan
2. Update and promote a 10 Year Capital Plan outline failing Infrastructure as per the 2016 AMEC/Foster Audit Report.
3. Follow up with Municipal Affairs on June 1 of each year, for 4 consecutive years, to report completed or none completed tasks mentioned in the timeline set out in objective 1 and 10 year capital plan set out in objective 2.
4. Ensure Campground & Recreation Park is properly maintained to ensure it remains a viable resource for our community and surrounding areas.
5. Ensure the Village of Innisfree actions/follows recommendations from M.A.P Review conducted in September 2020.

Strategic Priority #4 – Resident Communication and Engagement

Key Objectives:

1. Hold at least 1 Public Hearings every year (preferably in June or November).
2. Ensure all Social Media is current and up to date (i.e. Website, Facebook, etc.)
3. Promote monthly Council meeting highlights in the Innisfree Informer, Utility Newsletter as well as all social media sources.

See attached:

Schedule “A” – Tactical Plan

Schedule “B” – Ministerial Order

Schedule “C” – MAP Review Action List

Schedule “D” – 2021 Operating Budget and 2022-2025 Budget Forecast

Schedule “E” – 2020 Financial Statement



Village of Innisfree

5016 – 50 Avenue

Box 69

Innisfree, AB

T0B 2G0

Phone: (780) 592-3886

Schedule "A" 2021 Tactical Plan

Strategic Priority #1 – Partnerships and Collaboration

1.1 Partner with the Innisfree Fire Department to Utilize the department members to benefit our community.	
<p>1st Quarter Update (Jan-Mar):</p> <ul style="list-style-type: none"> • Touch base with Innisfree Fire Department members and discuss events that the Village/Fire Department can collaborate on. 	
<p>2nd Quarter Update (April-June):</p> <ul style="list-style-type: none"> • Administration will continue to collaborate with the Innisfree Fire Department members. • Village of Innisfree, Village of Mannville and County of Minburn are collaborating on Member Recruitment. The Village's and County will be advertising (Radio, Social Media, Local Newspaper, etc.) to recruit new members to join our Fire Department(s). 	
<p>3rd Quarter Update (July – Sept):</p> <ul style="list-style-type: none"> • Administration will continue to collaborate with the Innisfree Fire Department members. • Village of Innisfree will be meeting with the County of Minburn RE: Fire Services Agreement in October 2021. • Deputy Fire Chief and Treasurer/Secretary attended the September 2021 Regular Council meeting. The Village of Innisfree and Innisfree Fire Department will continue to schedule quarterly attendance at a Regular Council Meeting. 	
<p>4th Quarter Update (Oct – Dec):</p>	

Approved On:
Motion No.:

Schedule "A"

2021 Tactical Plan

Strategic Priority #1 – Partnerships and Collaboration

<p>1.2 Collaborate and show support to local organizations in the community (Ag Society, Ukrainian Dance, Library, Etc.) during COVID-19.</p> <p>1st Quarter Update (Jan-Mar):</p> <ul style="list-style-type: none"> • Advertise events that the local organizations are hosting on our website/social media. • Involve local groups in Village events.
<p>2nd Quarter Update (April-June):</p> <ul style="list-style-type: none"> • The Village has received Grant Funding (Municipal Operating Support Transfer) to use towards COVID-19 related expenses. Administration has brought forward, to Council, the idea of transferring a portion of the funds to our local (not-for-profit) organizations, to show our support during the COVID-19 pandemic. Funds transferred to the local organizations can be used towards revenues lost, PPE, Etc.
<p>3rd Quarter Update (July – Sept):</p> <ul style="list-style-type: none"> • The Village received grant funding (MOST) to use towards COVID-19 related expenses. The Village has not received any applications (up to September 30, 2021) from any organizations regarding the funds that are available. • The Village of Innisfree will continue to support our local organizations in our community during COVID-19.
<p>4th Quarter Update (Oct – Dec):</p>

Approved On:
Motion No.:

Schedule "A" 2021 Tactical Plan

Strategic Priority #1 – Partnerships and Collaboration

<p>1.3 Collaborate with our Local FCSS Department.</p>	<p>1st Quarter Update (Jan-Mar):</p> <ul style="list-style-type: none"> • Advertise events/announcements the FCSS is hosting. • Touch base with FCSS Director to plan how the FCSS Department and the Village of Innisfree can collaborate.
<p>2nd Quarter Update (April-June):</p> <ul style="list-style-type: none"> • Administration will continue to advertise events/announcements the FCSS is hosting. • Administration will continue to touch base with the FCSS Director to plan/collaborate with the FCSS Department. 	<p>3rd Quarter Update (July – Sept):</p> <ul style="list-style-type: none"> • CAO attended the FCSS event i.e., Coffee in the Park (located at the Village Office and Seniors Drop In Centre). The Village of Innisfree will continue to support and advertise events put forward by the MMI FCSS Department.
<p>4th Quarter Update (Oct – Dec):</p>	

Approved On:
Motion No.:

**Schedule “A”
2021 Tactical Plan**

Strategic Priority #2 – Safe, Healthy and Fun Community

<p>2.1 Support and advocate for RCMP</p>	<p>1st Quarter Update (Jan-Mar):</p> <ul style="list-style-type: none"> • Continue inviting the RCMP Department to events in our community. • Invite the RCMP Department to continue attending our Regular Council meetings, on a quarterly basis, to discuss crime Statistics and changes within the department.
<p>2nd Quarter Update (April-June):</p> <ul style="list-style-type: none"> • Administration will continue to invite the RCMP Department to events in the community. • RCMP Detachment will continue to attend our Regular Council meetings, on a quarterly basis, to discuss crime statistics and changes within the detachment. 	<p>3rd Quarter Update (July – Sept):</p> <ul style="list-style-type: none"> • Administration will continue to invite the RCMP Department to events in the Community. • The Village will continue to contact the Vermilion RCMP Detachment regarding issues in our community. • RCMP Detachment attended the Village’s August/September 2021 Regular Council meeting to discuss crime statistics and changes within the detachment. • RCMP Detachment will continue to attend our Regular Council Meetings, on a quarterly basis.
<p>4th Quarter Update (Oct – Dec):</p>	

Approved On:
Motion No.:

Schedule "A" 2021 Tactical Plan

Strategic Priority #2 – Safe, Healthy and Fun Community

	<p>2.2 Host events that promote the Village, but also involves the community. Keeping in mind COVID-19 restrictions and regulations.</p>
<p>1st Quarter Update (Jan-Mar):</p> <ul style="list-style-type: none"> • Family Day Photo Contest. • More events to come (Covid-19 Friendly). 	
<p>2nd Quarter Update (April-June):</p> <ul style="list-style-type: none"> • Administration will start planning for Canada Day (Late April / Early May). 	
<p>3rd Quarter Update (July – Sept):</p> <ul style="list-style-type: none"> • The Village hosted Fire Works, at the Ball Diamonds at Birch Lake on July 1, 2021, in celebration of Canada Day, sponsored by Innisfree Fish and Game and activated/monitored by the Innisfree Fire Department. • With the current COVID-19 restrictions still in place, it has made it quite difficult to plan/host events for our community. • The Innisfree AG Society held the Innisfree Fair in August 2021. The Village of Innisfree Council, CAO and Staff attended both the events that were hosted by the Innisfree AG Society. • The Village of Innisfree will continue to support and attend events hosted in our community, should the COVID-19 Restrictions allow. 	
<p>4th Quarter Update (Oct – Dec):</p>	

Approved On:
Motion No.:

**Schedule “A”
2021 Tactical Plan**

Strategic Priority #2 –Safe, Healthy and Fun Community

<p>2.3 Development of the community garden.</p> <p>1st Quarter Update (Jan-Mar):</p> <ul style="list-style-type: none"> • Administration has narrowed down a location for the Community Garden. • Administration has begun preparing for the Community Garden.
<p>2nd Quarter Update (April-June):</p> <ul style="list-style-type: none"> • Administration & Public Works will continue to plan and prepare for the opening of the Community Garden.
<p>3rd Quarter Update (July – Sept):</p> <ul style="list-style-type: none"> • Grand Opening of the Community Garden took place in June 2021. • two residents planted in the Community Garden. • Garden is now closed and will be winterized, soon, with the recent hiring of a new Public Works Foreman. • The Village of Innisfree will plan to make changes/additions to the Community Garden for the 2022 Calendar Year.
<p>4th Quarter Update (Oct – Dec):</p>

Approved On:
Motion No.:

Schedule "A" 2021 Tactical Plan

Strategic Priority #3 – Ensure Viability

<p>3.1 Update the timeline outlining the nine recommendations found in the Viability Plan.</p>	<p>1st Quarter Update (Jan-Mar):</p> <ul style="list-style-type: none"> • Updates will be made and will be presented to Council at a future meeting. • Deadline to submit timeline to Municipal Affairs is June 1, 2021.
<p>2nd Quarter Update (April-June):</p> <ul style="list-style-type: none"> • Updates will be made and will be presented to Council at a future meeting. • Deadline to submit timeline to Municipal Affairs is June 1, 2021. 	<p>3rd Quarter Update (July – Sept):</p> <ul style="list-style-type: none"> • Administration submitted the required documents to Alberta Municipal Affairs within the specified deadline. • Administration will prepare the "Interim" documents, for the 2022 Calendar Year. • Alberta Municipal Affairs brought to the Village's attention, that previous projects that were actioned/removed need to be shown on the documents submitted to Municipal Affairs in the future. Administration will ensure this requirement is fulfilled moving forward.
<p>4th Quarter Update (Oct – Dec):</p>	

Approved On:
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Schedule "A" 2021 Tactical Plan

Strategic Priority #3 – Ensure Viability

<p>3.2 Update and promote a 10 Year Capital plan outlining failing infrastructure as per the 2016 AMEC/Foster Audit Report.</p> <p>1st Quarter Update (Jan-Mar):</p> <ul style="list-style-type: none"> • Interim 10-, 20- and 30-Year Capital/Infrastructure Plan was brought to Council at the December 15, 2020 Council meeting. • Deadline to report the Final/Approved 10-, 20- and 30-Year Capital/Infrastructure Plan is June 1, 2021.
<p>2nd Quarter Update (April-June):</p> <ul style="list-style-type: none"> • Final Budget, including the 10-, 20- and 30-Year Capital/Infrastructure Plan, will be prepared and presented to Council in May 2021.
<p>3rd Quarter Update (July – Sept):</p> <ul style="list-style-type: none"> • Final Budget was presented to Mayor and Council and approved at the June 15, 2021 Council Meeting. • Administration will be working on the "Interim" Budget for the 4th Quarter.
<p>4th Quarter Update (Oct – Dec):</p>

Approved On:
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**Schedule “A”
2021 Tactical Plan**

Strategic Priority #3 – Ensure Viability

	<p>3.3 Follow up with Municipal Affairs on June 1 of each year for 4 consecutive years, to report completed or none completed tasks mentioned in the timeline set out in objective 1 and the 10 year Capital Plan set out in objective 2.</p>
1 st Quarter Update (Jan-Mar):	
2 nd Quarter Update (April-June):	<ul style="list-style-type: none"> Follow-up will be made by May 29, 2021 to ensure the Village is in compliance with the Minister of Municipal Affairs Ministerial Order MSL:095/18.
3 rd Quarter Update (July – Sept):	<ul style="list-style-type: none"> Follow-Up was completed by May 29, 2021, as required.
4 th Quarter Update (Oct – Dec):	

**Approved On:
Motion No.:**

Schedule "A" 2021 Tactical Plan

Strategic Priority #3 – Ensure Viability

<p>3.4 Ensure Campground & Recreation Park is properly maintained to ensure it remains a viable resource for our community and surrounding areas.</p> <p>1st Quarter Update (Jan-Mar):</p> <ul style="list-style-type: none"> • Ensure contractor is in line to start shingling the Administration roof, at the campground, in early Spring. • Researching the possibility of having internet installed and campground.
<p>2nd Quarter Update (April-June):</p> <ul style="list-style-type: none"> • Administration will be re-advertising for the Administration Roof, at the Campground. • New program will be implemented, prior to the opening of the campground, to allow for online bookings. • Contractors have been selected to manage the Campground/Recreation Park.
<p>3rd Quarter Update (July – Sept):</p> <ul style="list-style-type: none"> • Administration Roof rehabilitation was complete. • New program was implemented was a great asset to customers and Administration. • Campground is now closed for the 2021 Season and has been winterized. • Few projects under the MSP Grant to be considered: Fire Pits, Picnic Tables, Removal of Woodstove, Shale at the Ball Diamonds. • 2021 Recreation Revenue: \$ 28,021.15 / 2021 Recreation Expense: \$ 40,934.70 (net deficit = \$12,913.55) • 2019 Recreation Revenue \$ 26,086.22 / 2019 Recreation Expense: \$ 34,107.07 (net deficit = \$8,020.85)
<p>4th Quarter Update (Oct – Dec):</p>

Approved On:
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**Schedule “A”
2021 Tactical Plan**

Strategic Priority #3 – Ensure Viability

<p>3.5 Ensure the Village of Innisfree actions/follows recommendations from M.A.P Review conducted in September 2020.</p>	<p>1st Quarter Update (Jan-Mar):</p> <ul style="list-style-type: none"> • Administration continues to work on the recommendations that were brought forward during the M.A.P Review that was conducted in September 2020. • Further updates will be brought to Council’s attention once completed.
<p>2nd Quarter Update (April-June):</p> <ul style="list-style-type: none"> • Changes have been made to the M.A.P Review action list (see attached report). 	<p>3rd Quarter Update (July – Sept):</p> <ul style="list-style-type: none"> • M.A.P. Review has been completed.
<p>4th Quarter Update (Oct – Dec):</p>	

Approved On:
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Schedule "A"
2021 Tactical Plan

Strategic Priority #4 – Resident Communication and Engagement

4.1 Hold at least 1 Public Meeting every year, to allow taxpayers and residents to voice concerns (preferably in June and November).	
1 st Quarter Update (Jan-Mar):	
2 nd Quarter Update (April-June):	<ul style="list-style-type: none"> • Public meeting will be held once 2020 Municipal Audit is completed.
3 rd Quarter Update (July – Sept):	<ul style="list-style-type: none"> • The Village of Innisfree has not yet held a Public Meeting due to COVID-19 restrictions. • Administration will re-visit this in the 4th Quarter, with the new council.
4 th Quarter Update (Oct – Dec):	

Approved On:
 Motion No.:

Schedule "A" 2021 Tactical Plan

Strategic Priority #4 – Resident Communication and Engagement

<p>4.2 Ensure all Social Media is current and up to date (i.e. Website, Facebook Page, etc.)</p> <p>1st Quarter Update (Jan-Mar):</p> <ul style="list-style-type: none"> • Social media remains current and up to date at this time. 	
<p>2nd Quarter Update (April-June):</p> <ul style="list-style-type: none"> • Social media remains current and up to date at this time. • Administration will ensure that future delays (garbage) or other issues, are properly advertised via social media, to ensure transparency and communication. 	
<p>3rd Quarter Update (July – Sept):</p> <ul style="list-style-type: none"> • Social media remain current and up to date. • Administration will continue to ensure that future correspondence that may (or may not) effect our residents and community will be advertised on social media outlets to ensure transparency and communication. 	
<p>4th Quarter Update (Oct – Dec):</p>	

Approved On:
Motion No.:

**Schedule “A”
2021 Tactical Plan**

Strategic Priority #4 – Resident Communication and Engagement

<p>4.3 Promote monthly Council meeting highlights in the Innisfree Informer, Utility Newsletter as well as all social media sources.</p> <p>1st Quarter Update (Jan-Mar):</p> <ul style="list-style-type: none"> • Administration will continue to submit the Council meeting highlights in the informer, as well as on the Village Website.
<p>2nd Quarter Update (April-June):</p> <ul style="list-style-type: none"> • Administration will continue to submit the Council meeting highlights in the informer, as well as on the Village Website.
<p>3rd Quarter Update (July – Sept):</p> <ul style="list-style-type: none"> • Administration will continue to submit the Council Meeting Highlights in the Innisfree Informer, as well as on the Village website.
<p>4th Quarter Update (Oct – Dec):</p>

Approved On:
Motion No.:



ALBERTA
MUNICIPAL AFFAIRS

Office of the Minister
MLA, Leduc-Beaumont

RECEIVED
DEC 28 2018

AR95830

His Worship Aaron Cannan
Mayor
Village of Innisfree
PO Box 69
Innisfree AB T0B 2G0

Dear Mayor Cannan and Council,

The viability review conducted by the province for the Village of Innisfree is now complete. I have reviewed the result of the vote on the matter of dissolution of the village. The result of the vote indicates village residents are in favour of Innisfree remaining as an incorporated municipality.

Section 130.2(3) of the *Municipal Government Act* requires me to direct council to take actions to ensure the viability of the municipality. The attached Ministerial Order No. MSL:095/18 provides these directives. The directives require council to develop and implement an action plan to address each recommendation in the viability plan, and to develop and implement a 10-year capital plan. My ministry will monitor your completion of the directives and keep me informed of your progress.

My thanks to the Village of Innisfree for its cooperation during the viability review. The contributions of council members and former chief administrative officer, Jennifer Hodel, enabled the viability review to proceed in an effective and collaborative manner. Village residents will be receiving a letter to conclude the viability review process.

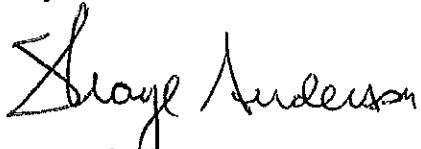
Municipal Affairs staff are available to provide you with advice or other assistance as needed. For additional information, please contact Roy Bedford, Municipal Viability Advisor, toll-free at 310-0000, then 780-422-8342.

I look forward to hearing from the village as it completes the directives. I wish the Village of Innisfree and its residents every success in ensuring the community thrives into the future.

.../2

Thank you again for the village's support of the Municipal Sustainability Strategy and the viability review process.

Sincerely,

A handwritten signature in black ink that reads "Shaye Anderson". The signature is written in a cursive style with a large initial 'S'.

Hon. Shaye Anderson
Minister of Municipal Affairs

Attachment: Ministerial Order No. MSL:095/18

cc: Brooke Yaremchuk, Chief Administrative Officer, Village of Innisfree
Roy Bedford, Municipal Viability Advisor, Municipal Affairs



ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
M.A. Leduc-Beaumont*

MINISTERIAL ORDER NO. MSL:095/18

I, Shaye Anderson, Minister of Municipal Affairs, on completion of a viability review undertaken under Section 130(2)(b) and pursuant to Section 130.2(3) of the *Municipal Government Act*, make the following order:

That the Council and the Chief Administrative Officer for the Village of Innisfree must carry out the directives attached as Schedule A to this order.

Dated at Edmonton, Alberta, this 13th day of December, 2018.

Shaye Anderson
Minister of Municipal Affairs

#	Directive	Due Date
1.	<p>To ensure the village implements the recommendations in the Village of Innisfree viability plan, I direct the council:</p> <p>a. to complete a comprehensive strategic planning session where council will discuss the nine recommendations found within the Viability Plan;</p>	March 31, 2019
	<p>b. to develop an action plan (including timelines) as to how village council plans to address each of the recommendations found within the viability plan; and</p>	
	<p>c. to provide a copy of the plan, including timelines, to Municipal Affairs.</p>	
2.	<p>To address the village's long-term infrastructure planning and financial stability, I direct the council:</p> <p>a. to prepare a written capital plan describing the village's anticipated capital projects and additions, anticipated timing, anticipated costs, and allocated or anticipated funding sources over the period 2019 to 2028. The plan must address the essential infrastructure repairs and replacements summarized in the "Infrastructure" section and identified in Appendix C of the Viability Plan, or provide a rationale as to why any project is not included in the plan; and</p>	April 30, 2019
	<p>b. to provide a copy of the capital plan to Municipal Affairs.</p>	
3.	<p>I direct the council:</p> <p>a. to report to Municipal Affairs, on June 1 of each year for the subsequent four years, the progress to implement the action plan in Directive 1 above, including work completed and completion dates, and work remaining and anticipated completion dates, on June 1 of each year for the subsequent four years; and</p>	June 1, 2023
	<p>b. to report to Municipal Affairs, on June 1 of each year for the subsequent four years, the progress to implement the capital plan in Directive 2 above, including:</p> <p>i. for completed projects and additions, a description of work completed, completion dates, costs, and funding sources; and</p> <p>ii. for projects and additions not completed, a description of work to be completed, anticipated completion dates, anticipated costs, and allocated or anticipated funding sources.</p>	June 1, 2023

#	Directive	Due Date
4.	Section 130.1 of the <i>Municipal Government Act (MGA)</i> provides for the enforcement of directives ordered by the Minister. I direct council and the chief administrative officer to carry out to my satisfaction these directives within the timelines stated. If the directives are not carried out to my satisfaction, I may issue further directives, or pursue further action pursuant to the <i>MGA</i> .	Ongoing

AR103102

June 23, 2021

Ms. Brooke Magosse
Chief Administrative Officer
Village of Innisfree
PO Box 69
Innisfree, AB T0B 2G0

Dear Ms. Magosse:

Thank you for your email of June 17, 2021, regarding the completion of all non-compliant items identified in the 2020 Municipal Accountability Program (MAP) report for the Village of Innisfree.

I commend the village for moving forward and addressing these items in a timely manner, and I am pleased to advise you the Village of Innisfree's 2020 MAP review has been completed to the satisfaction of the Minister.

On behalf of Municipal Affairs, I wish the village all the best for the future.

Yours truly,



Gary Sandberg
Assistant Deputy Minister

cc: Honourable Ric McIver, Minister of Municipal Affairs
Brandy Cox, Deputy Minister, Municipal Affairs



Village of Innisfree
2021 Budget & 2022-2025 Budget Forecast

*Final Budget

Approved on: June 15, 2021
Motion No.: 2021-06-15/04
Amended on: July 20, 2021 (Motion: 2021-07-20/06)

General Ledger	Description	2020 Actual	2021 Actual	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
TAXATION								
1-00-00-110	Taxes Residential	\$ 167,796.62	\$ -	\$ 167,372.73	\$ 160,000.00	\$ 165,000.00	\$ 170,000.00	\$ 175,000.00
1-00-00-111	Taxes Non-Residential	\$ 46,938.72	\$ -	\$ 46,719.48	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
1-00-00-112	Taxes M & E	\$ 1,817.35	\$ -	\$ 4,341.49	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
1-00-00-190	Taxes Linear	\$ 25,194.67	\$ -	\$ 27,882.89	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
1-00-00-230	Taxes Federal Gil	\$ 892.31	\$ -	\$ 1,056.16	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
1-00-00-260	Taxes Minimum Levy	\$ -	\$ -	\$ 25,643.83	\$ 30,500.00	\$ 30,500.00	\$ 30,500.00	\$ 30,500.00
1-00-00-260	Taxes Designated Industrial Property	\$ 83.04	\$ -	\$ 90.77	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
1-00-00-321	ASFF Residential Levy	\$ 25,977.89	\$ -	\$ 27,694.85	\$ 26,117.36	\$ 26,117.36	\$ 26,117.36	\$ 26,117.36
1-00-00-322	ASFF Non-Residential Levy	\$ 10,688.79	\$ -	\$ 11,781.89	\$ 11,173.33	\$ 11,173.33	\$ 11,173.33	\$ 11,173.33
1-00-00-330	Seniors Housing Levy	\$ 1,841.98	\$ -	\$ 2,825.00	\$ 2,825.00	\$ 2,825.00	\$ 2,825.00	\$ 2,825.00
	* TOTAL TAXATION	\$ 281,221.37	\$ -	\$ 315,409.09	\$ 326,215.69	\$ 331,215.69	\$ 336,215.69	\$ 341,215.69
REQUISITIONS								
2-00-00-260	Designated Industrial Property Requisition	\$ 83.04	\$ -	\$ 90.77	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
2-00-00-321	ASFF Requisition Residential	\$ 25,977.89	\$ 6,494.48	\$ 27,694.85	\$ 26,117.36	\$ 26,117.36	\$ 26,117.36	\$ 26,117.36
2-00-00-322	ASFF Requisition Non-Residential	\$ 10,688.79	\$ 2,672.16	\$ 11,781.89	\$ 11,173.33	\$ 11,173.33	\$ 11,173.33	\$ 11,173.33
2-00-00-330	Seniors Foundation Requisition	\$ 1,842.00	\$ 2,825.00	\$ 2,825.00	\$ 2,825.00	\$ 2,825.00	\$ 2,825.00	\$ 2,825.00
	* TOTAL REQUISITIONS	\$ 38,591.72	\$ 11,991.64	\$ 42,392.51	\$ 40,215.69	\$ 40,215.69	\$ 40,215.69	\$ 40,215.69
	** P TAX AVAILABLE FOR MUNICIPAL	\$ 242,629.65	\$ 11,991.64	\$ 273,016.58	\$ 286,000.00	\$ 291,000.00	\$ 296,000.00	\$ 301,000.00
GENERAL REVENUE								
1-00-00-510	Penalties Taxes	\$ 26,629.99	\$ 20,591.84	\$ 27,500.00	\$ 27,500.00	\$ 27,500.00	\$ 27,500.00	\$ 27,500.00
1-00-00-540	Franchise Fees - Natural Gas	\$ 22,587.73	\$ 11,528.68	\$ 22,600.00	\$ 22,600.00	\$ 22,600.00	\$ 22,600.00	\$ 22,600.00
1-00-00-541	Franchise Fees - Electricity	\$ 13,962.09	\$ 6,284.78	\$ 13,965.00	\$ 13,965.00	\$ 13,965.00	\$ 13,965.00	\$ 13,965.00
1-00-00-550	Bank Interest	\$ 2,199.58	\$ 1,326.27	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
1-01-00-590	Other Revenue Own Sources Invest	\$ 385.00	\$ 210.00	\$ 385.00	\$ 385.00	\$ 385.00	\$ 385.00	\$ 385.00
1-11-00-765	Transfer from Reserves General	\$ -	\$ -	\$ 5,000.00	\$ 2,190.00	\$ 2,190.00	\$ 2,190.00	\$ 2,190.00
1-11-00-152	Council Health Benefit Cost Recovery	\$ 2,189.64	\$ -	\$ 2,190.00	\$ 2,190.00	\$ 2,190.00	\$ 2,190.00	\$ 2,190.00
	** TOTAL GENERAL REVENUE	\$ 67,954.03	\$ 39,941.55	\$ 74,140.00	\$ 71,330.00	\$ 71,330.00	\$ 71,330.00	\$ 71,330.00
ADMIN REVENUE								
1-12-00-135	Contract Refunds (VCB, AMSC, Etc.)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-12-00-290	Election (Senate/Referendum) Revenue	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00
1-12-00-401	Sales Photocopies, Faxes, Services	\$ 1,130.79	\$ 475.07	\$ 1,150.00	\$ 1,150.00	\$ 1,150.00	\$ 1,150.00	\$ 1,150.00
1-12-00-402	Flower Pots	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-12-00-430	Sales Hats, Pins, Promotional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-12-00-511	Wild Pink Yorder Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-12-00-560	Rental Revenue Adm	\$ 9,011.79	\$ 2,650.74	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
1-12-00-590	Other Revenue Own Sources Adm	\$ 24,339.81	\$ 6,000.00	\$ 7,875.00	\$ 7,875.00	\$ 7,875.00	\$ 7,875.00	\$ 7,875.00
1-12-00-840	Grants Conditional Provincial Adm	\$ 64,641.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-12-00-841	Provincial Grants Capital	\$ 80,148.87	\$ 14,951.86	\$ -	\$ -	\$ -	\$ -	\$ -
1-12-00-911	LTO Cost Recovery	\$ 250.00	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
	** TOTAL ADMIN REVENUE	\$ 179,522.26	\$ 24,077.67	\$ 20,275.00	\$ 18,275.00	\$ 18,275.00	\$ 18,275.00	\$ 20,275.00
FINE REVENUE								
1-21-00-530	Fines Police	\$ 500.00	\$ 100.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
	** TOTAL FINE REVENUE	\$ 500.00	\$ 100.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
FIRE REVENUE								
1-23-00-410	Fees Fire Fighting	\$ 13,081.07	\$ 5,162.91	\$ 14,500.00	\$ 14,500.00	\$ 14,500.00	\$ 14,500.00	\$ 14,500.00

General Ledger	Description	2020 Actual	2021 Actual	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
1-23-00-415	Fire Dept Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-23-00-765	Transfer from Reserves Fire	\$ -	\$ -	2,000.00	\$ -	\$ -	\$ -	\$ -
1-23-00-880	Grants Conditional Local Govt Fire	\$ 20,730.03	\$ 10,522.14	\$ 20,750.00	\$ 20,750.00	\$ 20,750.00	\$ 20,750.00	\$ 20,750.00
**	TOTAL FIRE REVENUE	\$ 33,811.10	\$ 15,885.05	\$ 37,250.00	\$ 35,250.00	\$ 35,250.00	\$ 35,250.00	\$ 35,250.00
BYLAW REVENUE								
1-26-00-522	License Animal	\$ 600.00	\$ 827.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00
1-26-00-523	Business Licenses	\$ 350.00	\$ 350.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
1-26-00-590	Fines Bylaw	\$ 425.00	\$ -	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00
**	TOTAL BYLAW REVENUE	\$ 1,375.00	\$ 1,177.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00
PUBLIC WORKS REVENUE								
1-32-00-430	Sales Service (Grass/Snow)	\$ 1,063.10	\$ -	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
1-32-00-560	PW Rental Revenue	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
1-32-00-765	Transfer from Reserves PW	\$ -	\$ -	10,130.00	\$ -	\$ -	\$ -	\$ -
1-32-00-830	Grants Federal (CSJ) PW	\$ 8,400.00	\$ -	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00
**	TOTAL PUBLIC WORKS REVENUE	\$ 9,463.10	\$ -	\$ 18,030.00	\$ 7,900.00	\$ 7,900.00	\$ 7,900.00	\$ 7,900.00
STORMWATER REVENUE								
1-37-00-410	Stormwater Infrastructure Renewal	\$ 4,770.84	\$ 1,929.98	\$ 4,775.00	\$ 4,775.00	\$ 4,775.00	\$ 4,775.00	\$ 4,775.00
**	TOTAL STORMWATER REVENUE	\$ 4,770.84	\$ 1,929.98	\$ 4,775.00	\$ 4,775.00	\$ 4,775.00	\$ 4,775.00	\$ 4,775.00
WATER REVENUE								
1-41-00-410	Water Consumption	\$ 38,242.73	\$ 16,611.66	\$ 38,250.00	\$ 38,250.00	\$ 38,250.00	\$ 38,250.00	\$ 38,250.00
1-41-00-411	Regional Water Fund	\$ 23,300.00	\$ 9,439.74	\$ 23,300.00	\$ 23,300.00	\$ 23,300.00	\$ 23,300.00	\$ 23,300.00
1-41-00-412	Water Base Fee	\$ 28,089.39	\$ 8,075.99	\$ 28,100.00	\$ 28,100.00	\$ 28,100.00	\$ 28,100.00	\$ 28,100.00
1-41-00-510	Penalties Water	\$ 2,402.73	\$ 1,451.35	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
1-41-00-511	Penalties-Regional Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-41-00-765	Transfer from Reserves Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-41-00-840	Grants Conditional Provincial Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
**	TOTAL WATER REVENUE	\$ 92,034.85	\$ 35,578.74	\$ 92,150.00	\$ 92,150.00	\$ 92,150.00	\$ 92,150.00	\$ 92,150.00
SEWER REVENUE								
1-42-00-410	Billings Sewer	\$ 35,061.96	\$ 14,479.06	\$ 35,075.00	\$ 35,075.00	\$ 35,075.00	\$ 35,075.00	\$ 35,075.00
1-42-00-510	Sanitary Sewer Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-42-00-765	Transfer from Reserves Sewer	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -
1-42-00-830	Grants Conditional Federal Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
**	TOTAL SEWER REVENUE	\$ 35,061.96	\$ 14,479.06	\$ 40,075.00	\$ 35,075.00	\$ 35,075.00	\$ 35,075.00	\$ 35,075.00
SOLID WASTE								
1-43-00-410	Billings Garbage	\$ 46,935.63	\$ 19,294.87	\$ 46,950.00	\$ 46,950.00	\$ 46,950.00	\$ 46,950.00	\$ 46,950.00
1-43-00-411	Regional SWM Infrastructure Fee	\$ 17,953.30	\$ 7,246.69	\$ 17,950.00	\$ 17,950.00	\$ 17,950.00	\$ 17,950.00	\$ 17,950.00
1-43-00-510	Penalties - Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1-43-00-511	Penalties SWM Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
**	TOTAL SOLID WASTE	\$ 64,888.93	\$ 26,541.56	\$ 64,900.00	\$ 64,900.00	\$ 64,900.00	\$ 64,900.00	\$ 64,900.00
COMMUNITY REVENUE								
**	TOTAL COMMUNITY REVENUE	\$ 0.00	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
LAND REVENUE								
1-61-00-522	Permits (Development, Subdivision)	\$ -	\$ 150.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
1-61-00-840	Grants - Provincial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
**	TOTAL LAND REVENUE	\$ -	\$ 150.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
RECREATION REVENUE								
1-72-00-590	Fees Park Grounds	\$ -	\$ 1,799.50	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00	\$ 24,500.00
1-72-00-591	Fees Park Concession	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
1-72-00-765	Transfer from Reserves Recreation	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -

General Ledger	Description	2020 Actual	2021 Actual	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
1-72-00-830	Federal Conditional Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
**	TOTAL RECREATION REVENUE	\$ -	\$ 1,799.50	\$ 31,500.00	\$ 26,500.00	\$ 26,500.00	\$ 26,500.00	\$ 26,500.00
CULTURAL REVENUE								
1-74-00-415	Museum - Donations	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
1-74-00-557	Museum Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
**	TOTAL CULTURAL REVENUE	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
***	TOTAL REVENUE	\$ 732,111.72	\$ 149,468.47	\$ 658,661.56	\$ 644,705.00	\$ 649,705.00	\$ 654,705.00	\$ 661,705.00
COUNCIL EXPENSE								
2-11-00-130	Employer Cont Source Deceductions	\$ 2.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-11-00-135	WCB Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-11-00-151	Fees Council	\$ 5,745.00	\$ 2,845.00	\$ 5,750.00	\$ 5,750.00	\$ 5,750.00	\$ 5,750.00	\$ 5,750.00
2-11-00-152	Benefits Council	\$ 2,007.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-11-00-211	Travel/Subsistence Council	\$ 357.14	\$ -	\$ 350.00	\$ 550.00	\$ 550.00	\$ 550.00	\$ 550.00
2-11-00-212	Conventions/Seminars Council	\$ 98.75	\$ 50.00	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
2-11-00-274	Council Insurance	\$ 614.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
**	TOTAL COUNCIL EXPENSE	\$ 8,825.32	\$ 2,895.00	\$ 6,600.00	\$ 7,300.00	\$ 7,300.00	\$ 7,300.00	\$ 7,300.00
GENERAL EXPENSE								
2-19-00-274	General Insurance	\$ -	\$ 5,128.41	\$ 5,130.00	\$ 5,130.00	\$ 5,130.00	\$ 5,130.00	\$ 5,130.00
**	TOTAL GENERAL EXPENSE	\$ -	\$ 5,128.41	\$ 5,130.00	\$ 5,130.00	\$ 5,130.00	\$ 5,130.00	\$ 5,130.00
ADMIN EXPENSE								
2-12-00-110	Salaries & Wages Adm	\$ 61,045.86	\$ 26,105.80	\$ 64,533.00	\$ 66,469.00	\$ 69,463.00	\$ 70,517.00	\$ 72,632.00
2-12-00-111	Honorarium (Adm)	\$ -	\$ -	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00
2-12-00-130	Employer Contributions Source Adm	\$ 4,380.71	\$ 1,892.90	\$ 4,380.00	\$ 4,380.00	\$ 4,380.00	\$ 4,380.00	\$ 4,380.00
2-12-00-131	Employer Benefits Adm	\$ 13,046.68	\$ 3,443.60	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
2-12-00-135	Workers Compensation Adm	\$ 2,297.55	\$ 438.59	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
2-12-00-211	Travel/Subsistence Adm	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
2-12-00-212	Education Adm	\$ 260.00	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
2-12-00-215	Telecommunications	\$ 6,225.54	\$ 1,928.60	\$ 6,225.00	\$ 6,225.00	\$ 6,225.00	\$ 6,225.00	\$ 6,225.00
2-12-00-216	Postage & Freight	\$ 923.72	\$ 448.74	\$ 925.00	\$ 925.00	\$ 925.00	\$ 925.00	\$ 925.00
2-12-00-220	Membership Dues Adm	\$ 1,347.51	\$ 1,132.49	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00
2-12-00-221	Advertising/Printing/Subscriptions Adm	\$ 7,191.76	\$ 1,072.66	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
2-12-00-230	Audit/Assessor Fees Adm	\$ 24,655.00	\$ 18,300.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
2-12-00-250	Contracted Services Adm	\$ 23,595.86	\$ 8,682.55	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00	\$ 15,500.00
2-12-00-274	Insurance Adm	\$ 2,525.00	\$ 959.07	\$ 960.00	\$ 960.00	\$ 960.00	\$ 960.00	\$ 960.00
2-12-00-290	Election/Census Expense Adm	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00
2-12-00-510	Goods & Services Adm	\$ 8,171.59	\$ 1,332.30	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
2-12-00-540	Utilities Heat Adm	\$ 1,594.73	\$ 581.91	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
2-12-00-541	Utilities Power Adm	\$ 2,647.97	\$ 817.31	\$ 2,650.00	\$ 2,650.00	\$ 2,650.00	\$ 2,650.00	\$ 2,650.00
2-12-00-650	Provision Doubtful Accounts	\$ 12,371.24	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -
2-12-00-765	Transfer to Reserves Adm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-12-00-790	Amortization	\$ 2,717.50	\$ 703.42	\$ 2,750.00	\$ 2,750.00	\$ 2,750.00	\$ 2,750.00	\$ 2,750.00
2-12-00-810	Bank Charges Adm	\$ 1,575.45	\$ -	\$ 1,575.00	\$ 1,575.00	\$ 1,575.00	\$ 1,575.00	\$ 1,575.00
2-12-00-910	Outages/Account for Penny Loss	\$ 810.00	\$ 530.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
2-12-00-911	Land Title Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-12-00-920	Tax Adjustments Council Adm	\$ 31,669.48	\$ 1,203.75	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
2-12-00-985	Legal Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-12-00-770	Grants to Organizations Adm	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
**	TOTAL ADMIN EXPENSE	\$ 209,053.15	\$ 69,572.69	\$ 169,048.00	\$ 162,734.00	\$ 167,478.00	\$ 169,532.00	\$ 173,647.00
****	LESS AMORTIZATION	\$ 206,335.65	\$ 69,572.69	\$ 166,298.00	\$ 162,734.00	\$ 166,782.00	\$ 167,822.00	\$ 170,897.00
FIRE EXPENSE								
2-23-00-120	Salaries & Wages Fire	\$ 16,196.00	\$ 6,341.00	\$ 16,750.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00
2-23-00-185	WCB Fire	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-23-00-211	Travel & Subsistence Fire	\$ 2,109.53	\$ -	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00
2-23-00-215	Telecommunications Fire	\$ 3,252.38	\$ 1,850.41	\$ 2,750.00	\$ 2,750.00	\$ 2,750.00	\$ 2,750.00	\$ 2,750.00
2-23-00-217	Freight & Postage Fire	\$ 26.90	\$ -	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
2-23-00-234	Training Fire	\$ 2,333.19	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00

General Ledger	Description	2020 Actual	2021 Actual	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
2-23-00-250	Contracted Services Fire	\$ 607.86	\$ 241.45	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
2-23-00-274	Insurance Fire	\$ 2,400.34	\$ 1,605.55	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
2-23-00-510	Supplies & Equipment Fire	\$ 13,895.76	\$ 3,615.93	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
2-23-00-521	Fuel & Oil Fire	\$ -	\$ 327.30	\$ 400.00	\$ -	\$ -	\$ -	\$ -
2-23-00-540	Utilities Heat Fire	\$ 2,565.37	\$ 1,388.44	\$ 2,565.00	\$ 2,565.00	\$ 2,565.00	\$ 2,565.00	\$ 2,565.00
2-23-00-541	Utilities Power	\$ 1,787.42	\$ 707.46	\$ 1,790.00	\$ 1,790.00	\$ 1,790.00	\$ 1,790.00	\$ 1,790.00
2-23-00-762	Transfer to Capital Reserves Fire	\$ 4,000.00	\$ -	\$ 1,500.00	\$ 2,000.00	\$ 2,500.00	\$ 3,000.00	\$ 3,500.00
2-23-00-792	Amortization	\$ 2,508.49	\$ -	\$ 2,510.00	\$ 2,510.00	\$ 2,510.00	\$ 2,510.00	\$ 2,510.00
**	TOTAL FIRE EXPENSE	\$ 51,683.24	\$ 16,077.54	\$ 43,765.00	\$ 44,615.00	\$ 45,115.00	\$ 45,615.00	\$ 46,115.00
****	LESS AMORTIZATION	\$ 49,174.75	\$ 16,077.54	\$ 41,255.00	\$ 42,105.00	\$ 42,605.00	\$ 43,105.00	\$ 43,605.00
EMERGENCY SERVICE EXPENSE								
2-25-00-310	911 Requisition	\$ 1,427.20	\$ 1,204.20	\$ 1,205.00	\$ 1,205.00	\$ 1,205.00	\$ 1,205.00	\$ 1,205.00
**	TOTAL EMERGENCY SERVICE EXPENSE	\$ 1,427.20	\$ 1,204.20	\$ 1,205.00	\$ 1,205.00	\$ 1,205.00	\$ 1,205.00	\$ 1,205.00
BYLAW EXPENSE								
2-26-00-221	Bylaw Advertising	\$ -	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
2-26-00-222	Bylaw Enforcement Costs	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
2-26-00-510	Animal Control Goods & Services	\$ -	\$ -	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00
**	TOTAL BYLAW EXPENSE	\$ -	\$ -	\$ 525.00	\$ 525.00	\$ 525.00	\$ 525.00	\$ 525.00
PUBLIC WORKS EXPENSE								
2-32-00-110	Salaries & Wages PW	\$ 24,964.91	\$ 10,956.20	\$ 27,084.00	\$ 27,896.00	\$ 28,733.00	\$ 29,595.00	\$ 30,483.00
2-32-00-111	Honorarium (PW)	\$ -	\$ -	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00
2-32-00-115	Salaries & Wages Casual PW	\$ 9,240.00	\$ -	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
2-32-00-130	Employer Contributions Source PW	\$ 2,213.97	\$ 783.80	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
2-32-00-131	Employer Benefits PW	\$ 3,328.83	\$ 1,237.70	\$ 3,350.00	\$ 3,350.00	\$ 3,350.00	\$ 3,350.00	\$ 3,350.00
2-32-00-135	WCB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-32-00-211	Travel & Subsistence PW	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
2-32-00-215	Telecommunications PW	\$ 2,516.61	\$ 1,014.18	\$ 2,515.00	\$ 2,515.00	\$ 2,515.00	\$ 2,515.00	\$ 2,515.00
2-32-00-217	Freight & Postage PW	\$ 405.97	\$ -	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00
2-32-00-250	Contracted Services PW	\$ 593.16	\$ 251.95	\$ 595.00	\$ 595.00	\$ 595.00	\$ 595.00	\$ 595.00
2-32-00-270	CN Services PW	\$ 130.00	\$ -	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00	\$ 130.00
2-32-00-274	Insurance PW	\$ 5,502.50	\$ 2,766.29	\$ 2,765.00	\$ 2,765.00	\$ 2,765.00	\$ 2,765.00	\$ 2,765.00
2-32-00-510	Goods & Services PW	\$ 57,767.39	\$ 4,649.05	\$ 27,500.00	\$ 27,500.00	\$ 27,500.00	\$ 27,500.00	\$ 27,500.00
2-32-00-521	Fuel & Oil PW	\$ 5,852.51	\$ 1,525.26	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
2-32-00-540	Utilities Heat PW	\$ 1,899.06	\$ 1,009.36	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00
2-32-00-541	Utilities Power (Street/Shop) PW	\$ 56,566.70	\$ 17,203.91	\$ 56,565.00	\$ 55,650.00	\$ 55,650.00	\$ 55,650.00	\$ 55,650.00
2-32-00-762	Transfer to Capital PW	\$ 9,500.00	\$ -	\$ 2,500.00	\$ 3,000.00	\$ 3,500.00	\$ 4,000.00	\$ 4,500.00
2-32-00-790	Amortization	\$ 37,124.31	\$ -	\$ 37,125.00	\$ 37,125.00	\$ 37,125.00	\$ 37,125.00	\$ 37,125.00
**	TOTAL PUBLIC WORKS EXPENSE	\$ 217,605.92	\$ 41,399.70	\$ 175,929.00	\$ 176,326.00	\$ 177,663.00	\$ 179,025.00	\$ 180,413.00
****	LESS AMORTIZATION	\$ 180,481.61	\$ 41,399.70	\$ 138,804.00	\$ 139,201.00	\$ 140,538.00	\$ 141,900.00	\$ 143,288.00
STORM DRAINAGE EXPENSE								
2-37-00-510	Goods & Equipment Repairs - Storm Drainage	\$ 1,200.00	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
2-37-00-763	Transfer to Reserves - Stormwater	\$ -	\$ -	\$ 4,775.00	\$ 4,775.00	\$ 4,775.00	\$ 4,775.00	\$ 4,775.00
**	TOTAL STORM DRAINAGE EXPENSE	\$ -	\$ -	\$ 5,975.00	\$ 4,775.00	\$ 4,775.00	\$ 4,775.00	\$ 4,775.00
WATER EXPENSES								
2-41-00-110	Salaries & Wages Water	\$ 10,660.52	\$ 4,995.50	\$ 11,607.00	\$ 11,956.00	\$ 12,314.00	\$ 12,684.00	\$ 13,064.00
2-41-00-130	Employer Contributions Source Water	\$ 768.04	\$ 336.95	\$ 770.00	\$ 770.00	\$ 770.00	\$ 770.00	\$ 770.00
2-41-00-181	Employer Benefits Water	\$ -	\$ 530.45	\$ 1,275.00	\$ 1,275.00	\$ 1,275.00	\$ 1,275.00	\$ 1,275.00
2-41-00-215	Telecommunications - Water	\$ 1,082.95	\$ 360.84	\$ 1,085.00	\$ 1,085.00	\$ 1,085.00	\$ 1,085.00	\$ 1,085.00
2-41-00-217	Freight & Postage - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-41-00-250	Contracted Services Water	\$ 7,637.76	\$ 2,753.24	\$ 7,640.00	\$ 7,640.00	\$ 7,640.00	\$ 7,640.00	\$ 7,640.00
2-41-00-274	Insurance Water	\$ 3,597.79	\$ 2,166.66	\$ 2,165.00	\$ 2,165.00	\$ 2,165.00	\$ 2,165.00	\$ 2,165.00
2-41-00-350	ACE Regional Water Purchase	\$ 67,445.01	\$ 20,770.70	\$ 57,500.00	\$ 57,500.00	\$ 57,500.00	\$ 57,500.00	\$ 57,500.00
2-41-00-510	Goods & Services Water	\$ 9,055.87	\$ 79.05	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
2-41-00-540	Utilities Heat Water Plant	\$ 1,614.03	\$ 893.58	\$ 1,615.00	\$ 1,615.00	\$ 1,615.00	\$ 1,615.00	\$ 1,615.00
2-41-00-541	Utilities Power Water Plant	\$ 6,221.85	\$ 2,257.01	\$ 6,225.00	\$ 6,225.00	\$ 6,225.00	\$ 6,225.00	\$ 6,225.00

General Ledger	Description	2020 Actual	2021 Actual	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
2-41-00-790	Amortization	\$ 68,111.39	\$ -	\$ 68,112.00	\$ 68,112.00	\$ 68,112.00	\$ 68,112.00	\$ 68,112.00
2-41-00-840	750-Capital ACE Water Contribution	\$ -	\$ -	\$ 37,400.00	\$ 28,050.00	\$ 23,300.00	\$ 23,300.00	\$ 23,300.00
2-41-00-782	Transfer to Reserves - Reservoir	\$ -	\$ -	\$ 2,500.00	\$ 3,000.00	\$ 3,500.00	\$ 4,000.00	\$ 4,500.00
**	TOTAL WATER EXPENSES	\$ 176,195.21	\$ 34,842.98	\$ 203,394.00	\$ 194,893.00	\$ 191,971.00	\$ 191,871.00	\$ 192,751.00
****	LESS AMORTIZATION	\$ 108,083.82	\$ 34,842.98	\$ 135,282.00	\$ 126,781.00	\$ 122,889.00	\$ 123,759.00	\$ 124,639.00
SEWER EXPENSE								
2-42-00-110	Salaries & Wages Sewer	\$ 6,222.81	\$ 2,703.75	\$ 6,693.67	\$ 6,884.21	\$ 7,090.78	\$ 7,303.52	\$ 7,522.61
2-42-00-130	Employer Contributions Source Sewer	\$ 444.90	\$ 195.25	\$ 445.00	\$ 445.00	\$ 445.00	\$ 445.00	\$ 445.00
2-42-00-131	Employer Benefits Sewer	\$ -	\$ 154.40	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00
2-42-00-215	Freight/Phone/Postage Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-42-00-250	Contracted Services Sewer	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
2-42-00-274	Insurance Sewer	\$ 1,349.17	\$ 1,439.63	\$ 1,440.00	\$ 1,275.00	\$ 1,275.00	\$ 1,275.00	\$ 1,275.00
2-42-00-510	Goods & Services Sewer	\$ 2,240.00	\$ 3,100.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
2-42-00-541	Utilities Power Sewer/Lift Stations	\$ 5,915.23	\$ 2,255.12	\$ 5,915.00	\$ 5,915.00	\$ 5,915.00	\$ 5,915.00	\$ 5,915.00
2-42-00-782	Transfer to Capital Sewer	\$ 10,000.00	\$ -	\$ 2,500.00	\$ 3,000.00	\$ 3,500.00	\$ 4,000.00	\$ 4,500.00
2-42-00-790	Amortization	\$ 33,133.75	\$ -	\$ 33,135.00	\$ 33,135.00	\$ 33,135.00	\$ 33,135.00	\$ 33,135.00
2-42-00-840	MSI Capital Grant Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
**	TOTAL SEWER EXPENSE	\$ 59,305.86	\$ 9,848.15	\$ 54,968.67	\$ 55,504.21	\$ 56,210.78	\$ 56,923.52	\$ 57,642.61
****	LESS AMORTIZATION	\$ 26,172.11	\$ 9,848.15	\$ 21,833.67	\$ 22,369.21	\$ 23,075.78	\$ 23,788.52	\$ 24,507.61
GARBAGE EXPENSE								
2-43-00-110	Salaries & Wages Garbage	\$ 19,963.52	\$ 8,300.50	\$ 20,519.00	\$ 21,134.00	\$ 21,789.00	\$ 22,422.00	\$ 23,094.00
2-43-00-130	Employer Contributions Source Garbage	\$ 1,361.12	\$ 595.25	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
2-43-00-131	Employer Benefits Garbage	\$ -	\$ 736.25	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
2-43-00-250	Contracted Services Garbage	\$ 27,050.73	\$ 6,381.61	\$ 27,050.00	\$ 27,050.00	\$ 27,050.00	\$ 27,050.00	\$ 27,050.00
2-43-00-274	Insurance Garbage	\$ 380.94	\$ -	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00
2-43-00-510	Goods & Services Garbage	\$ -	\$ -	\$ 2,500.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00
2-43-00-762	Transfer to Capital Garbage	\$ 18,500.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 6,000.00	\$ 6,500.00	\$ 7,000.00
2-43-00-763	Transfer to Reserves -Regional SWM	\$ -	\$ -	\$ 17,950.00	\$ 17,950.00	\$ 17,950.00	\$ 17,950.00	\$ 17,950.00
2-43-00-790	Amortization	\$ 2,164.43	\$ -	\$ 2,165.00	\$ 2,165.00	\$ 2,165.00	\$ 2,165.00	\$ 2,165.00
**	TOTAL GARBAGE EXPENSE	\$ 68,820.74	\$ 16,014.61	\$ 76,364.00	\$ 77,879.00	\$ 79,014.00	\$ 80,167.00	\$ 81,339.00
****	LESS AMORTIZATION	\$ 66,656.31	\$ 16,014.61	\$ 76,199.00	\$ 75,714.00	\$ 76,849.00	\$ 78,002.00	\$ 79,174.00
FCSS EXPENSE								
2-51-00-351	FCSS Requisition	\$ 1,837.75	\$ 1,837.75	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00
**	TOTAL FCSS EXPENSE	\$ 1,837.75	\$ 1,837.75	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00
PLANNING EXPENSE								
2-61-00-510	General Goods & Services	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
2-61-00-250	Contracted Services	\$ 767.00	\$ -	\$ 775.00	\$ 775.00	\$ 775.00	\$ 775.00	\$ 775.00
2-61-00-840	Grants - Provincial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
**	TOTAL PLANNING EXPENSE	\$ 767.00	\$ -	\$ 1,275.00	\$ 1,275.00	\$ 1,275.00	\$ 1,275.00	\$ 1,275.00
LAND PURCHASES EXPENSE								
**	TOTAL LAND PURCHASES EXPENSE	\$ 0.00	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
RECREATION EXPENSES								
2-72-00-115	Salaries & Wages Casual Recreation	\$ -	\$ -	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
2-72-00-130	Employer Contributions Source Recreation	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
2-72-00-135	WCB Rec Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-72-00-215	Freight/Phone/Postage Recreation	\$ 811.90	\$ 270.00	\$ 815.00	\$ 815.00	\$ 815.00	\$ 815.00	\$ 815.00
2-72-00-221	Printing/Advertising/Subscriptions	\$ 380.00	\$ -	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00
2-72-00-250	Contracted Services Recreation	\$ -	\$ 2,500.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
2-72-00-255	Maintenance Sports Grounds	\$ -	\$ -	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00
2-72-00-274	Insurance Recreation	\$ 1,191.66	\$ 2,355.45	\$ 2,355.00	\$ 2,355.00	\$ 2,355.00	\$ 2,355.00	\$ 2,355.00
2-72-00-510	Goods & Services Recreation	\$ -	\$ 8,945.72	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00

General Ledger	Description	2020 Actual	2021 Actual	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
2-72-00-511	Rec Park Float	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
2-72-00-521	Fuel and Oil Park	\$ 352.16	\$ 443.15	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
2-72-00-540	Utilities Heat Park Building	\$ 1,066.84	\$ 348.87	\$ 1,065.00	\$ 1,065.00	\$ 1,065.00	\$ 1,065.00	\$ 1,065.00
2-72-00-541	Utilities Power Park Grounds	\$ 1,530.30	\$ 582.02	\$ 1,530.00	\$ 1,530.00	\$ 1,530.00	\$ 1,530.00	\$ 1,530.00
2-72-00-591	Concessions Park Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-72-00-762	Transfer to Capital Recreation	\$ 5,000.00	\$ -	\$ 1,000.00	\$ 1,500.00	\$ 2,000.00	\$ 2,500.00	\$ 3,000.00
2-72-00-790	Amortization	\$ 9,996.31	\$ -	\$ 9,996.00	\$ 9,996.00	\$ 9,996.00	\$ 9,996.00	\$ 9,996.00
**	TOTAL RECREATION EXPENSES	\$ 20,329.17	\$ 14,845.21	\$ 50,991.00	\$ 51,491.00	\$ 51,991.00	\$ 52,491.00	\$ 52,991.00
****	LESS AMORTIZATION	\$ 10,332.86	\$ 14,845.21	\$ 40,995.00	\$ 41,495.00	\$ 41,995.00	\$ 42,495.00	\$ 42,995.00
CULTURE EXPENSES								
2-74-00-250	Contracted Services Library/Museum	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
2-74-00-274	Insurance Cultural Organization	\$ -	\$ 4,870.86	\$ 4,870.00	\$ 4,870.00	\$ 4,870.00	\$ 4,870.00	\$ 4,870.00
2-74-00-300	Regional Library Requisition	\$ 1,166.29	\$ 1,166.29	\$ 1,165.00	\$ 1,165.00	\$ 1,165.00	\$ 1,165.00	\$ 1,165.00
2-74-00-350	Local Municipal Library Grant	\$ 3,500.00	\$ -	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
2-74-00-510	Goods & Services Library/Museum/Culture	\$ 75.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2-74-00-540	Utilities Heat Museum	\$ 3,116.16	\$ 1,812.96	\$ 3,116.00	\$ 3,116.00	\$ 3,116.00	\$ 3,116.00	\$ 3,116.00
2-74-00-541	Utilities Power Museum	\$ 1,539.91	\$ 578.32	\$ 1,540.00	\$ 1,540.00	\$ 1,540.00	\$ 1,540.00	\$ 1,540.00
2-74-00-541	Donations - Museum	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
**	CULTURE EXPENSES	\$ 9,497.36	\$ 8,428.43	\$ 14,391.00	\$ 14,391.00	\$ 14,391.00	\$ 14,391.00	\$ 14,391.00
***	TOTAL EXPENSES	\$ 669,591.74	\$ 222,094.67	\$ 657,617.67	\$ 641,720.21	\$ 644,000.78	\$ 651,152.52	\$ 660,426.61
****	SUPPLUS/(DEFICIT)	\$ 62,519.98	\$ 72,626.20	\$ 1,043.91	\$ 2,984.79	\$ 5,704.22	\$ 3,552.48	\$ 1,278.39
***	Accumulated Supl - End of Year	\$ 3,728,969.00	\$ 3,656,342.80	\$ 3,730,012.91	\$ 3,732,997.70	\$ 3,738,701.92	\$ 3,742,254.40	\$ 3,743,532.79

VILLAGE OF INNISFREE
Financial Statements
For The Year Ended December 31, 2020



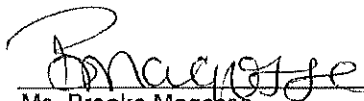
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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

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

The elected Mayor and Council of the Village of Innisfree are composed entirely of individuals who are neither management nor employees of the Village. The Mayor and Council have the responsibility of meeting with management and the external auditors to discuss the internal controls over the financial reporting process, auditing matters, and financial reporting issues. The Mayor and Council are also responsible for the appointment of the Village's external auditors.

Metrix Group LLP, Chartered Professional Accountants, have been appointed by the Village's Council to express an opinion on the Village's financial statements and report directly to them. The external auditors have full and free access to and meet periodically and separately with both the Mayor and Council and management to discuss their audit findings.



Ms. Brooke Magosse
Chief Administrative Officer

Innisfree, Alberta
April 20, 2021

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Village of Innisfree

Opinion

We have audited the financial statements of Village of Innisfree (the "Village"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2020, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

(continues)

Independent Auditors' Report to the Councillors of Village of Innisfree *(continued)*

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village'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 Village'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 Village 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.

METRIX GROUP LLP

Chartered Professional Accountants

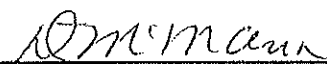
Edmonton, Alberta
April 20, 2021

VILLAGE OF INNISFREE
Statement of Financial Position
As at December 31, 2020

	2020	2019
FINANCIAL ASSETS		
Cash	\$ 718,188	\$ 272,975
Taxes and grants in place of taxes receivable (Note 2)	144,739	155,685
Trade and other receivables	39,250	63,475
Due from other governments (Note 3)	390,898	636,171
Other financial assets	20	20
	<u>1,293,095</u>	<u>1,128,326</u>
LIABILITIES		
Accounts payable and accrued liabilities	45,748	57,422
Deferred revenue (Note 5)	689,190	568,675
Landfill closure and post-closure costs (Note 6)	99,208	97,549
	<u>834,146</u>	<u>723,646</u>
NET FINANCIAL ASSETS	<u>458,949</u>	<u>404,680</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 3)	3,270,020	3,371,127
Prepaid expenses	-	565
	<u>3,270,020</u>	<u>3,371,692</u>
ACCUMULATED SURPLUS (Note 8)	<u>\$ 3,728,969</u>	<u>\$ 3,776,372</u>

CONTINGENT LIABILITY (Note 10)
 CONTRACTUAL OBLIGATIONS (Note 11)

ON BEHALF OF COUNCIL

 Mayor

 Councillor

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

VILLAGE OF INNISFREE

Statement of Operations and Accumulated Surplus

For the Year Ended December 31, 2020

	2020 (Budget) (Note 14)	2020	2019
REVENUES			
Net municipal taxes <i>(Schedule 1)</i>	\$ 249,250	\$ 242,629	\$ 250,389
Sales and user charges	224,640	196,548	231,673
Government transfers for operating <i>(Schedule 2)</i>	213,663	106,852	100,040
Franchise and concession contracts <i>(Note 9)</i>	48,600	36,550	38,649
Penalties and costs on taxes	29,345	29,033	29,324
Other	7,105	26,700	10,978
Rentals	9,045	9,012	6,191
Investment income	3,700	2,200	2,579
	<u>785,348</u>	<u>649,524</u>	<u>669,823</u>
EXPENSES			
Transportation	206,315	210,310	283,923
Administration	216,311	205,913	205,562
Water supply and distribution	186,110	176,504	159,374
Waste management	54,483	52,804	12,083
Waste water treatment and disposal	72,626	50,358	73,548
Protective services	63,855	46,937	54,049
Recreation	32,085	15,330	39,803
Culture	10,431	9,497	8,605
Legislative	12,865	6,818	11,422
Family and community support	1,850	1,838	1,838
Planning and development	16,080	767	15,580
	<u>873,011</u>	<u>777,076</u>	<u>865,787</u>
ANNUAL DEFICIT BEFORE OTHER INCOME	<u>(87,663)</u>	<u>(127,552)</u>	<u>(195,964)</u>
OTHER INCOME			
Government transfers for capital <i>(Schedule 2)</i>	-	80,149	20,000
Gain on disposal of tangible capital assets	-	-	2,276
	<u>-</u>	<u>80,149</u>	<u>22,276</u>
ANNUAL DEFICIT	<u>(87,663)</u>	<u>(47,403)</u>	<u>(173,688)</u>
ACCUMULATED SURPLUS - BEGINNING OF YEAR	<u>3,776,372</u>	<u>3,776,372</u>	<u>3,950,060</u>
ACCUMULATED SURPLUS - END OF YEAR <i>(Note 8)</i>	<u>\$ 3,688,709</u>	<u>\$ 3,728,969</u>	<u>\$ 3,776,372</u>

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

VILLAGE OF INNISFREE
Statement of Changes in Net Financial Assets
For the Year Ended December 31, 2020

	2020 (Budget) (Note 14)	2020 (Actual)	2019 (Actual)
ANNUAL DEFICIT	\$ (87,663)	\$ (47,403)	\$ (173,688)
Amortization of tangible capital assets	119,140	155,756	160,750
Purchase of tangible capital assets	-	(54,649)	(20,000)
Proceeds on disposal of tangible capital assets	-	-	3,676
Gains on disposal of tangible capital assets	-	-	(2,276)
	<u>119,140</u>	<u>101,107</u>	<u>142,150</u>
Use of prepaid expenses	-	565	5,348
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	31,477	54,269	(26,190)
NET FINANCIAL ASSETS - BEGINNING OF YEAR	<u>404,680</u>	<u>404,680</u>	<u>430,870</u>
NET FINANCIAL ASSETS - END OF YEAR	<u>\$ 436,157</u>	<u>\$ 458,949</u>	<u>\$ 404,680</u>

VILLAGE OF INNISFREE
Statement of Cash Flows
For the Year Ended December 31, 2020

	2020	2019
OPERATING ACTIVITIES		
Annual deficit	\$ (47,403)	\$ (173,688)
Items not affecting cash:		
Amortization of tangible capital assets	155,756	160,750
Gain on disposal of tangible capital assets	-	(2,276)
	<u>108,353</u>	<u>(15,214)</u>
Changes in non-cash working capital:		
Taxes and grants in place of taxes receivable	10,946	(1,890)
Trade and other receivables	24,225	(8,013)
Due from other governments	245,273	(188,264)
Prepaid expenses	565	5,348
Accounts payable and accrued liabilities	(11,674)	(64,538)
Deferred revenue	120,515	210,906
Landfill closure and post-closure costs	1,659	(42,782)
	<u>391,509</u>	<u>(89,233)</u>
	<u>499,862</u>	<u>(104,447)</u>
INVESTING ACTIVITIES		
Purchase of property and equipment	(54,649)	(20,000)
Proceeds on disposal of tangible capital assets	-	3,676
	<u>(54,649)</u>	<u>(16,324)</u>
INCREASE (DECREASE) IN CASH FLOW	445,213	(120,771)
CASH - BEGINNING OF YEAR	272,975	393,746
CASH - END OF YEAR	\$ 718,188	\$ 272,975

VILLAGE OF INNISFREE

Schedule of Property Taxes Levied

(Schedule 1)

For the Year Ended December 31, 2020

	2020 (Budget) (Note 14)	2020 (Actual)	2019 (Actual)
TAXATION			
Real property taxes	\$ 266,200	\$ 255,061	\$ 261,363
Linear property taxes	20,750	25,268	26,753
Government grants in place of property taxes	900	892	881
	<u>287,850</u>	<u>281,221</u>	<u>288,997</u>
REQUISITIONS			
Alberta school foundation	36,700	36,667	36,632
M.D. of Minburn foundation	1,900	1,842	1,889
Designated industrial properties	-	83	87
	<u>38,600</u>	<u>38,592</u>	<u>38,608</u>
NET MUNICIPAL TAXES	<u>\$ 249,250</u>	<u>\$ 242,629</u>	<u>\$ 250,389</u>

VILLAGE OF INNISFREE
Schedule of Government Transfers
For the Year Ended December 31, 2020

(Schedule 2)

	2020 (Budget) (Note 14)	2020 (Actual)	2019 (Actual)
TRANSFER FOR OPERATING			
Provincial government	\$ 170,000	\$ 64,641	\$ 59,127
Local governments	35,000	33,811	34,793
Federal government	8,663	8,400	6,120
	213,663	106,852	100,040
TRANSFER FOR CAPITAL			
Provincial government	-	80,149	20,000
TOTAL GOVERNMENT TRANSFERS	\$ 213,663	\$ 187,001	\$ 120,040

VILLAGE OF INNISFREE
Schedule of Tangible Capital Assets
For the Year Ended December 31, 2020 (Schedule 3)

	Land	Buildings	Machinery & Equipment	Vehicles	Engineered Structures	Construction in Progress	2020	2019 (Actual)
Cost								
Balance, beginning of year	\$ 113,628	\$ 659,313	\$ 336,436	\$ 131,700	\$ 5,812,802	\$ -	\$ 7,053,879	\$ 7,062,379
Additions	-	21,175	4,119	-	29,355	-	54,649	20,000
Disposals	-	-	-	-	-	-	-	(28,500)
Transfers	-	-	-	-	-	-	-	-
Balance, end of year	\$ 113,628	\$ 680,488	\$ 340,555	\$ 131,700	\$ 5,842,157	\$ -	\$ 7,108,528	\$ 7,053,879
Accumulated Amortization								
Balance, beginning of year	\$ -	\$ 223,846	\$ 228,669	\$ 64,581	\$ 3,165,656	\$ -	\$ 3,682,752	\$ 3,549,102
Amortization	-	15,308	19,016	7,488	113,944	-	155,756	160,750
Disposals	-	-	-	-	-	-	-	(27,100)
Impairment	-	-	-	-	-	-	-	-
Balance, end of year	\$ -	\$ 239,154	\$ 247,685	\$ 72,069	\$ 3,279,600	\$ -	\$ 3,838,508	\$ 3,682,752
Net Book Value	\$ 113,628	\$ 441,334	\$ 92,870	\$ 59,631	\$ 2,562,557	\$ -	\$ 3,270,020	\$ 3,371,127

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

VILLAGE OF INNISFREE

Schedule of Equity in Tangible Capital Assets

(Schedule 4)

For the Year Ended December 31, 2020

	2020	2019 (Actual)
BALANCE, BEGINNING OF YEAR	\$ 3,371,127	\$ 3,513,277
Amortization of tangible capital assets	(155,756)	(160,750)
Acquisition of tangible capital assets	54,649	20,000
Net book value of tangible capital assets disposed of	-	(1,400)
BALANCE, END OF YEAR	\$ 3,270,020	\$ 3,371,127
Equity in tangible capital assets is comprised of the following:		
Tangible capital assets (net book value)	\$ 3,270,020	\$ 3,371,127

VILLAGE OF INNISFREE
Schedule of Segmented Disclosure
For the Year Ended December 31, 2020 (Schedule 5)

	General Government	Protective Services	Transportation	Public Utilities	Planning & Development and Public Health	Recreation & Culture	2020	2019
REVENUE								
Net municipal taxes	\$ 242,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 242,629	\$ 250,389
Sales and user charges	1,131	-	5,834	189,583	-	-	196,548	231,673
Government transfers	144,790	33,811	8,400	-	-	-	187,001	120,040
Franchise and concession contracts	36,550	-	-	-	-	-	36,550	38,649
Penalties and costs on taxes	26,630	-	-	2,403	-	-	29,033	29,324
Other revenues	24,725	1,875	-	-	-	100	26,700	10,978
Rentals	9,012	-	-	-	-	-	9,012	6,191
Investment income	2,200	-	-	-	-	-	2,200	2,579
	487,667	35,686	14,234	191,986	-	100	729,673	689,823
EXPENSES								
Materials, goods and supplies	11,724	16,075	118,203	89,241	-	7,660	242,923	200,446
Salaries, wages and benefits	83,661	16,196	40,752	40,492	-	-	181,101	169,220
Contracted services	100,632	10,731	14,231	46,523	767	2,385	175,269	320,320
Provision for allowance	12,371	-	-	-	-	-	12,371	3,389
Transfers to local boards and agencies	50	1,427	-	-	1,838	4,766	8,081	9,125
Other expenses	1,575	-	-	-	-	-	1,575	2,537
	210,013	44,429	173,186	176,256	2,605	14,831	621,320	705,037
OTHER INCOME								
Amortization of tangible capital assets	(2,718)	(2,508)	(37,124)	(103,410)	-	(9,996)	(155,756)	(160,750)
Gain (loss) on disposal of tangible capital assets	-	-	-	-	-	-	-	2,276
	(2,718)	(2,508)	(37,124)	(103,410)	-	(9,996)	(155,756)	(158,474)
ANNUAL SURPLUS (DEFICIT)	\$ 274,936	\$ (11,251)	\$ (196,076)	\$ (87,680)	\$ (2,605)	\$ (24,727)	\$ (47,403)	\$ (173,688)

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

VILLAGE OF INNISFREE
Notes to Financial Statements
Year Ended December 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Innisfree (the "Village") are the representation of management, prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Village are as follows.

(a) Reporting entity

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

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

(b) Basis of accounting

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

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

(c) Landfill closure and post-closure liability

Pursuant to the *Environmental Enhancement and Protection Act* (Alberta), the Village is required to fund the closure of its landfill sites and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement is being provided over the estimated remaining life of the landfill sites based on usage.

The annual provision is reported as an operating expense in solid waste services and the liability is reported as a liability of the Statement of Financial Position.

(d) Tax revenue

Property tax revenue is based on market value of assessments determined in accordance with the *Municipal Government Act*. Tax rates are established annually. Taxation revenues are recorded at the time tax notices are issued. Assessments are subject to appeal.

Construction and borrowing costs associated with local improvement projects are recovered through annual special property assessments during the period of the related borrowing. These levies are collectible from property owners for work performed by the Village. Under the accrual basis of accounting, revenues to be received from local improvement assessments are recognized in full in the period the local improvement project costs are incurred and the passing of the related imposition by-law.

(continues)

VILLAGE OF INNISFREE
Notes to Financial Statements
Year Ended December 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES (*continued*)

(e) Requisition over-levies and under-levies

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

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

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

(f) 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 occurred, providing the transfers are authorized, any eligibility criteria have been met by the Village, and reasonable estimates of the amounts can be made.

(g) Non-financial assets

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

(h) 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 asset is amortized over their estimated useful lives on a straight-line basis at the following rates:

Buildings	25 - 50 Years
Machinery and equipment	5 - 20 Years
Vehicles	3 - 20 Years
Engineered structures	
Water system	35 - 75 Years
Wastewater system	35 - 75 Years
Other engineered systems	15 - 40 Years

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

Assets under construction are not amortized until the asset is available for productive use.

(*continues*)

VILLAGE OF INNISFREE
Notes to Financial Statements
Year Ended December 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES (*continued*)

(i) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses 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.

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. The amounts recorded for valuation of tangible capital assets, the useful lives and related amortization of tangible capital assets, landfill closure and post-closure costs, and contingent liabilities are areas where management makes significant estimates and assumptions in determining the amounts to be recorded in the financial statements

(j) Future changes in significant accounting policies

The following summarizes upcoming changes to the Canadian public sector accounting standards. The Village will continue to assess the impact and prepare for the adoption of these standards

(i) Financial statement presentation

PS 1201, Financial Statement Presentation, requires a new statement of re-measurement gains and losses separate from the statement of operations. Included in this new statement are the unrealized gains and losses arising from the re-measurement of financial instruments and items denominated in foreign currencies, as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. This standard is applicable for fiscal years beginning on or after April 1, 2022.

(ii) Foreign currency translation

PS 2601, Foreign Currency Translation, requires that monetary assets and liabilities denominated in a foreign currency be adjusted to reflect the exchange rates in effect at the financial statement dates. Unrealized gains and losses are to be presented in the new statement of re-measurement gains and losses. This standard must be adopted in conjunction with PS 2601 and PS 3450 and is applicable for fiscal years beginning on or after April 1, 2022.

(iii) Portfolio investments

PS 3041, Portfolio Investments, has removed the distinction between temporary and portfolio investments and amended to conform to PS 3405. This standard must be adopted in conjunction with PS 1201, PS 2601, and PS 3450 and is applicable for fiscal years beginning on or after April 1, 2022.

(continues)

VILLAGE OF INNISFREE
Notes to Financial Statements
Year Ended December 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Future changes in significant accounting policies *(continued)*

(iv) Financial instruments

PS 3450, Financial Instruments, established recognition, measurement and disclosure requirements for derivative and non-derivative financial instruments. The standard requires fair value measurement of derivative and equity instruments; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities. This standard is applicable for fiscal years beginning on or after April 1, 2022.

(v) Asset retirement obligations

PS 3280, Asset Retirement Obligations, establishes standards on how to account and report for legal obligations associated with the retirement of certain tangible capital assets including solid waste landfill sites. As a result, PS 3270, Solid Waste Landfill Closure and Post-Closure Liability has been withdrawn but will remain in effect until the adoption of PS 3280. This standard is applicable for fiscal years beginning on or after April 1, 2022.

(vi) Revenue

PS 3400, Revenue, establishes standards on how to account for and report revenue differentiating between revenue arising from transactions that include performance obligations and transactions that do not. This standard is applicable to fiscal years beginning on or after April 1, 2023.

2. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE

	<u>2020</u>	<u>2019</u>
Current receivables	\$ 62,892	\$ 73,128
Receivables in arrears	117,810	106,247
	<u>180,702</u>	<u>179,375</u>
Allowance for doubtful accounts	(35,963)	(23,690)
	<u>\$ 144,739</u>	<u>\$ 155,685</u>

3. DUE FROM OTHER GOVERNMENTS

	<u>2020</u>	<u>2019</u>
Due from other governments	\$ 352,745	\$ 617,848
Goods and Services Tax recoverable	38,153	18,323
	<u>\$ 390,898</u>	<u>\$ 636,171</u>

VILLAGE OF INNISFREE
Notes to Financial Statements
Year Ended December 31, 2020

4. OPERATING LINE OF CREDIT

The Village has access to a credit facility with ATB Financial, which includes an approved revolving operating line, (Overdraft Facility #2), that can be drawn upon to a maximum of \$120,000, which bears interest at the prime rate less 0.25% and is secured by all assets of the Village at large. As at December 31, 2020, the Village had not drawn on the operating line (2019 - \$NIL).

5. DEFERRED REVENUE

Deferred revenue is comprised of the following amounts, which have been received from various third parties and are restricted to the eligible operating and capital projects as approved in the funding agreements for a specified purpose. Additions are composed of both contributions and interest earned during the year. These amounts are recognized as revenue in the period in which the related costs are incurred.

	2019	Funds Received (Returned)	Revenue Recognized	2020
Federal Gas Tax Grant	\$ 328,148	\$ 50,000	\$ 28,622	\$ 349,526
Municipal Sustainability Initiative	224,340	145,082	50,281	319,141
Other	5,990	35,703	26,170	15,523
Municipal Stimulus Program	-	5,000	-	5,000
Alberta Economic Development and Trade	10,197	(10,197)	-	-
	\$ 568,675	\$ 225,588	\$ 105,073	\$ 689,190

6. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY

The Village has an operating agreement with other local municipalities in the operation of Manville landfill site. The Village is liable for 9.8% of the closure and post-closure costs of the transfer station's facilities. The landfill site has been closed and is inactive from accepting further waste.

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 sites, and ongoing environmental monitoring, sites inspections and maintenance.

The estimated total liability is based on the sum of the discounted future cash flows for closure and post-closure activities for 25 years after closure using a discount rate of 2.41% (2019 - 2.71%) and assuming an annual inflation of 2.00% (2019 - 2.10%).

The accrued liability portion is based on the cumulative capacity used at year end compared to the estimated total landfill capacity. At December 31, 2020, the landfill capacity has been fully utilized (2019 - 100%).

	2020	2019
Estimated closure costs	\$ 88,728	\$ 87,330
Estimated post-closure costs	10,480	10,219
Estimated total liability	99,208	97,549
Percentage of liability accrued by the Village	100 %	100 %
Amount accrued by the Village	99,208	97,549
Estimated liability still to be accrued	\$ -	\$ -

The Village has not designated assets for setting closure and post-closure liabilities.

VILLAGE OF INNISFREE
Notes to Financial Statements
Year Ended December 31, 2020

7. DEBT LIMITS

Section 276(2) of the *Municipal Government Act* requires that debt and debt limits, as defined by *Alberta Regulation 255/2000*, for the Village be disclosed as follows:

	<u>2020</u>	<u>2019</u>
Total debt limit	\$ 974,286	\$ 1,004,735
Total debt	-	-
Amount of debt limit unused	<u>\$ 974,286</u>	<u>\$ 1,004,735</u>
Debt servicing limit	\$ 162,381	\$ 167,456
Debt servicing	-	-
Amount of service on debt limit unused	<u>\$ 162,381</u>	<u>\$ 167,456</u>

The debt limit is calculated at 1.5 times revenue of the Village (as defined in *Alberta Regulation 255/2000*) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limits requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Village. Rather, the financial statements must be interpreted as a whole.

8. ACCUMULATED SURPLUS

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

	<u>2020</u>	<u>2019</u>
Unrestricted surplus	\$ 237,449	\$ 230,745
Reserves		
Public works	53,000	43,500
Sewer system	51,000	41,000
General capital	51,500	33,000
Recreation	30,000	25,000
Fire	26,000	22,000
Water system	5,000	5,000
General	5,000	5,000
	<u>221,500</u>	<u>174,500</u>
Equity in tangible capital assets	<u>3,270,020</u>	<u>3,371,127</u>
	<u>\$ 3,728,969</u>	<u>\$ 3,776,372</u>

VILLAGE OF INNISFREE
Notes to Financial Statements
Year Ended December 31, 2020

9. FRANCHISE AND CONCESSION CONTRACTS

Disclosure of utility franchise agreement annual revenues as required by *Alberta Regulation 313/2000* is as follows:

	<u>2020</u>	<u>2019</u>
ATCO Gas and Pipelines Ltd.	\$ 22,588	\$ 24,015
ATCO Electric Ltd.	13,962	14,634
	<u>\$ 36,550</u>	<u>\$ 38,649</u>

10. CONTINGENT LIABILITY

The Village is a member of the Alberta Municipal Insurance Exchange ("MUNIX"). Under the terms of membership, the Village could become liable for its proportionate shares 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 Village is a defendant in a lawsuit arising in the normal course of operations. Management is of the opinion that the results of this action should not have any material effect on the financial position of the Village. No amounts have been accrued in these financial statements relating to this claim. Any awards or settlements will be reflected in the Statement of Operations as the matters are resolved or when sufficient information on amounts and likelihood are known.

11. CONTRACTUAL OBLIGATIONS

The Village is a partner in the Alberta Central East Water Corporation ("ACE") regional water system project to design and construct a water transfer and pump station, three fill stations, a truck fill station, and 246 kilometres of pipeline. The Government of Alberta is committed to fund approximately 90% of the estimated project costs as part of the Alberta Water for Life Program. The remaining 10% of costs will be distributed between the municipal partners. As of December 31, 2020, the Village's share of the remaining construction cost was estimated at \$63,393.

As the regional water system is not a Village owned asset, none of the related liabilities, funding, or expenditures are reflected in the Village's financial statement except for the Village's portion and consumption costs.

VILLAGE OF INNISFREE
Notes to Financial Statements
Year Ended December 31, 2020

12. SEGMENTED DISCLOSURE

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

(a) General Government

General Government is comprised of Village Council, the Office of the Chief Administrative Officer, and Corporate Services. Corporate Services is comprised of Financial Services and Human Resources.

Council makes decisions regarding service delivery and service levels on behalf of the Village in order to balance the needs and wants of Village residents in a financial responsible manner.

(b) Protective Services

Protective Services is comprised of Fire and Municipal Enforcement Services. Fire Services is responsible to provide fire suppression services; fire prevention programs; training and education related to fire prevention; and the detection and/or extinguishments of fires. Municipal Enforcement Services provide bylaw enforcement that ranges from community standards, to traffic safety, to animal control as well as provincial statute enforcement with authorities granted by the Solicitor General of Alberta.

(c) Transportation

Transportation is comprised of Common Services and the Public Works area. They are responsible for the maintenance of the roadway and storm systems of the Village.

(d) Public Utilities

Public Utilities are comprised of water, waste water, and waste management services. They are responsible for providing a water supply, a sanitary sewage collection and disposal system, and a waste disposal service.

(e) Public Health

Public Health provides services mandated by Family and Community Support Services Alberta through a shared funding model between the Province of Alberta and the Village.

(f) Planning and Development

Planning and Development is responsible for the planning and development of the Village's infrastructure system and work with developers in planning the growth of the Village in a sustainable manner.

(g) Recreation and Culture

Recreation and Culture provide recreational and cultural services and activities which promote the well-being of its citizens. These areas are responsible for the parks, playgrounds, facilities, and green spaces of the Village. This area also acts as a liaison between community groups and providing grant funding.

(continues)

VILLAGE OF INNISFREE
Notes to Financial Statements
Year Ended December 31, 2020

12. SEGMENTED DISCLOSURE (continued)

Certain allocation methodologies are employed in the preparation of segmented financial information. Net municipal taxes are unallocated to segments and are presented under General Revenue. Sales and user charges have been allocated to the segment based upon the segment that generated the revenue. Government transfers have been allocated to the segment based upon the purpose for which the transfer was made. For additional information see the Schedule of Segmented Disclosure (Schedule 5).

13. FINANCIAL INSTRUMENTS

The Villages's financial instruments consist of cash, taxes and grants in place of taxes receivable, trade and other receivables, due from other governments, and accounts payable and accrued liabilities. It is management's opinion that the Village is not exposed to significant market, liquidity and currency risk arising from these financial instruments.

The Village is exposed 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 Village provides services may experience financial difficulty and be unable to fulfil their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

The Village is exposed to interest rate risk with respect to the operating line of credit. Interest rate risk arises from interest rate fluctuations through its variable interest line of credit. As at December 31, 2020, no balance was drawn on the operating line of credit.

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

14. BUDGET

Budget figures presented in these financial statements are based on the 2020 operating budget adopted by Council on May 19, 2020. The Village compiles a budget on a modified accrual basis. The reconciliation below adjusts annual surplus (deficit) to align with the budget process. It should not be used as a replacement for the Statement of Operations and Accumulated Surplus. Users should note that this information may not be appropriate for their purposes.

	2020 Budget	2020 Actual	2019 Actual
Annual surplus (deficit)	\$ (87,663)	\$ (47,403)	\$ (173,688)
Add Back:			
Transfers to reserves	(47,000)	(47,000)	(48,000)
Amortization of tangible capital assets	119,140	119,140	160,750
	<u>\$ (15,523)</u>	<u>\$ 24,737</u>	<u>\$ (60,938)</u>

15. APPROVAL OF THE FINANCIAL STATEMENTS

Council and management have approved these financial statements on April 20, 2021.

VILLAGE OF INNISFREE
Notes to Financial Statements
Year Ended December 31, 2020

16. SALARIES AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for Village officials, the Chief Administrative Officer and designated officers are required by *Alberta Regulation 313/2000*, is as follows:

	Salary (1)	Benefits (2)	2020	2019
Mayor D. McMann	\$ 2,295	\$ -	\$ 2,295	\$ 3,450
Councillor A. Cannan	1,605	-	1,605	1,350
Councillor W. Oudshoorn	1,845	-	1,845	2,378
	\$ 5,745	\$ -	\$ 5,745	\$ 7,178
Chief administrative officer	\$ 51,125	\$ -	\$ 51,125	\$ 50,000
Designated officer (contract)	4,580	-	4,580	4,520
	\$ 55,705	\$ -	\$ 55,705	\$ 54,520

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

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

VILLAGE OF INNISFREE COUNCIL COMMITTEE REPORT

Committee Name:	Mannville-Innisfree-Minburn FCSS
Meeting Date & Time:	Sept. 21, 2021 Via Zoom
Attendees:	Jannette Riedel, Jocelyne Kanovaz, Mike Mykovich, Alicia Rutt
Discussion:	<p>Canada Summer Jobs - Students have finished Doreen Okerman has resigned. Val Mitz has retired. Elizabeth has been hired to take take Val's place</p> <p>Next meeting Tuesday, Nov 9 @ 9:00 a.m.</p> <p>Alberta FCSS Conference will be Virtual Dec 2 & 3</p>
Actions:	<ul style="list-style-type: none"> - Looking at job descriptions and duties - Jannette has met with the school principals and will attend the Parent School Council Meetings. - Alicia is working with other communities to plan for Family Resource Network projects.
Future Items:	<p>Oct 12 - Coffee @ Village Office - Innisfree 9:30 - 10:30</p> <p>Oct 28 - Let's Talk - Internet & Computer Literacy (Zoom) 10:30 - 11:30</p> <p>Oct 19 - Smile - Innisfree Millennium Building 10-10:30</p>
Submitted By:	<p>Debbie McMann PO Box 227 Innisfree AB T0B 2G0</p>

VILLAGE OF INNISFREE COUNCIL COMMITTEE REPORT

Committee Name:	Innisfree School Council - PAC
Meeting Date & Time:	SEP 28 2021
Attendees:	Rachel Miller, Elise Nott, Carmen Kassian, Amberlyn Myshaniuk, Lori Feschuk, Bobbi Bouchard, Marilyn Newton, Kara Jackson, April Pentelichuk, Vanessa Fundytus, Janette Rettel, Ellie Mykhovich
Discussion:	<p>Kayley Anderson, Tracy Daley, Tiffany Tomlinson</p> <hr/> <p><u>Sept 30</u> - Truth & Reconciliation - a school day of presentations Annual Meeting - Elections Chair - Carmen Kassian Vice-Chair - Marilyn Newton Secretary - Amberlyn Myshaniuk Treasurer - Vanessa Fundytus School enrollment this year (63)</p>
Actions:	<p>FCSS - working to bring in presentations - counselling available - gave a shared program expense \$1500.00 VIBE & SEC Programs are ago.</p> <p>Meetings will be 4th Tuesday of each month except Dec, June, July, August</p>
Future Items:	<p>School Board Trustees - Forum Oct 5</p> <p>Next meeting Oct. 26, 2021 -</p> <p>Oct. 7 - School Cancer Walk</p> <p>Oct. 29 - Halloween</p> <p>NOV 5 - Remembrance Day</p> <p>Oct 21 - School Awards</p>
Submitted By:	<p>Debbie McMan PO Box 227 Innisfree AB T0B 2G0</p>

VILLAGE OF INNISFREE

CHIEF ADMINISTRATIVE OFFICERS REPORT

September 21, 2021 – October 26, 2021

WELCOME NEW COUNCIL MEMBERS!

Council

- AUMA Convention (November 17-19, 2021)
 - Administration would like confirmation of those wishing to attend the 2021 AUMA Convention. This will be held in Edmonton, AB on November 17-19, 2021. Council has the option of in-person or virtual attendance. **Please advise Administration if you wish to attend.**
 - Minister of Alberta Transportation will be attending the 2021 AUMA Convention. Alberta Transportation representatives will be available to discuss any transportation-related matters that may be of interest. If Council wishes to request a meeting with the Minister of Alberta Transportation, please notify Administration immediately (along with your top three (3) priority items for discussion). Administration will forward the request to the appropriate representative.

Administration

- **Events:**
 - No events planned at this time.
- **GIS System – County of Minburn**
 - County of Minburn had summer workers in the Village in June and July, to map the Village Fire Hydrants, CC Valves, etc. When the information gathered is uploaded, the Administrative Staff will be able to view these items on the GIS System.
 - The Village had been approached by the County of Minburn regarding the Municipal Asset Management Program (MAMP) Grant and the benefits of applying. With the upcoming election, and other mitigating factors, the Village recommended to put this grant on hold for the time being.
 - No further correspondence has been gathered at this time.
- **2021 Combined Assessment/Taxation Notices:**
 - It was brought to Administration's attention that there were several clerical errors on the 2021 Combined Assessment/Taxation Notices. Administration consulted with Municipal Affairs, and has been advised of the following:
 - MGA Section 334 (1)(f) "Contents of Tax Notice" – A Taxation notice must show the following: the dates on which penalties may be imposed if the taxes are not paid.
 - MGA Section 338 "Correction of Tax Notice": If it is discovered that there is an error, omission or misdescription in any of the information shown on a tax notice, the municipality may prepare and send an amended tax notice to the taxpayers.

- MGA Section 344 (3) “Penalty for non-payment in current year”: The penalty must not be imposed sooner than 30 days after the tax notice is sent out.

With this information, Administration has reversed the 12% penalty in accordance with the MGA and will proceed with the re-issuing of the 2021 Combined Assessment/Taxation Notice to all taxpayers, as recommended by Alberta Municipal Affairs (net loss of \$5,739.23). **Administration will not proceed with issuing the 2% penalty on 1st day of November. However, will apply a 2% penalty on the 1st day of December 2021.**

➤ **2021 Municipal Election**

- Congratulations and Welcome new Council Members.
- By-election will need to be set as a Council Member has resigned as an elected official.

➤ **Detailed Assessment Audit**

- The Village of Innisfree has completed the recommendations as per the Detailed Assessment Audit Report dated December 2020.

➤ **Training**

- Elected Officials:
 - MEO (Municipal Elected Officials Course) **On-line or in-person**
- Director of Emergency Management:
 - DEM **currently on waiting list**
 - ICS 300 **currently on waiting list**
- Municipal Staff:
 - BEM (Basic Emergency Management) **on-line or in-person**
 - ICS 100, 200 and 300 (Admin Assistant/Public Works Foreman)
- **Subdivision & Development Appeal Board Training**
 - Administration has not received any applications for members at large to sit on the SDAB. Administration will continue to advertise.

Public Works

Welcome to our team Robert!!

The new Public Works foreman’s start date was October 18, 2021.

The Public Works Foreman will provide a report at the next regular Council meeting.

Public Works “On-going” Project List:				
Project	Description	To be Completed by:	Status	Deadline:
Trimming of Tree’s	Ensuring back-alleys/sidewalks are clear of overhanging trees.	Public Works	Ongoing	Re-occurring

Project	Description	To be Completed by:	Status	Deadline:
Stop Sign Replacement	Ensuring Stop signs throughout the Village are up to code and visible.	Public Works	Ongoing	October '21
Repair/Replace two Fire Hydrants	Innisfree Fire Department notified the Village that two (2) Hydrants need repair.	Contractor	Ongoing	October '21
Locating/Marking Manholes & Water Main Valves	Locate and mark manholes throughout the Village to prepare for winter months.	Public Works	Ongoing	October '21
West Concrete Pile	Removal of concrete on the west end.	Public Works/Contractor	Ongoing	Summer 2022
RV Dump Site	Camera the line to confirm what is causing the dump site to not drain properly.	Contractor	Ongoing	October 2021
Seniors Drop-In CC Valve Replacement	Replace cc valve at the Seniors Citizens' Centre.	Contractor	Ongoing	October 2021
5010-51 Avenue CC Valve Replacement	Inspect and possibly repair seized CC Valve.	Contractor	Ongoing	October 2021
Pad Lock at Transfer Station	Change Code to Pad Lock at Transfer Station.	Public Works	Ongoing	October 2021

Bylaw Enforcement

- Bylaw enforcement is on going.
- Administration is currently dealing with a dog incident from August 15, 2021.
- Bylaw Enforcement Office will continue to monitor.

Health & Safety

- Chief Administrative Officer conducted a Safety Orientation with the newly hired Public Works Foreman on October 18, 2021.
- Administration and Public Works held a Staff Safety Meeting on October 21, 2021 to review the Village of Innisfree Health and Safety Manual and related forms.
- Administration and Public Works will be conducting monthly Safety Meetings pursuant to the Occupational Health and Safety Act; next meeting is scheduled for November 2021.

Upcoming Events:

- October 25-29, 2021 – 2022 Interim Audit
- November 11, 2021 – Remembrance Day (Office Closed)
- November 16, 2021 – Regular Council Meeting
- November 25, 2021 – Tax Sale/Public Auction

Council Minute Action List:

- See Schedule “A” – Attached

Municipal Grants Report:

- See Schedule “B” – Attached

SCHEDULE "A"

Council Minutes Action List

MOTION #	TITLE	DEPARTMENT	Details:
2019-11-19/04	Innisfree/Minburn Fire Department – Agreement Analysis	Admin	<p>Fire Services Feasibility Study is completed. Waiting for the County of Minburn’s recommendation.</p> <p>*Update: County of Minburn to set a meeting date/time with CAO(s) and Fire Chief to discuss Fire Negotiations about regionalization.</p> <p>*Oct ’21 Update: Administration received a draft proposal from the County of Minburn. Once reviewed at an administrative level, information will be brought to the respective councils for final approval.</p>
2020-07-21/09	Flood Mitigation / Culvert Installation – Bar Engineering	Admin	<p>Completed. Sidewalk and road repair took place in 2021. Currently waiting for a surveyor to survey the URW area to discharge the rest of the URW. Surveyor company is working on survey plans. Upon receipt, discharge documents will be forwarded to Alberta Land Titles.</p> <p><i>Estimated Deadline: October 31, 2021.</i></p>
2021-09-21/07 & 2021-10-07/02	2021 Asphalt Rehabilitation Quotes – Request for Decision / 2021 Asphalt Rehabilitation Revised Quote/Asphalt Disposal	Admin	<p>Work is scheduled for October 2021 – weather pending.</p>

SCHEDULE "B"

Municipal Grants Report

MUNICIPAL STIMULUS PROGRAM: AMOUNT REMAINING = \$41,237 (DEADLINE: DECEMBER 31, 2021)					
Project	Item Details	Budgeted	Actuals	Completed	Comments/Concerns:
Birch Lake					
	Ball Diamond Shale	\$5,000			Administration has received one quote. Administration is currently waiting to hear back from another company.
	Electrical Upgrades	\$1,000			Administration will touch base with Local Electrician in fall/winter regarding electrical upgrades at the campground.
	Picnic Tables & Fire Pits	\$5,000			Administration/Public Works will conduct research on Fire Pits and Picnic Tables during the winter months
	Outhouse Rehabilitation	\$2,300			Administration will conduct research on outhouses for the campground/ball diamonds.
	Tinning of Administration Office Roof	-	\$8,763	Yes	
	Repairs to Side by Side	-	\$2,998	Yes	
Fire Hall					
	Replace Overhead Doors	\$6,000			Administration will direct Public Works to contact Vantage Builders to quote the replacements of the panels on the overhead doors.
	Build Gear Lockers	\$3,000			Will speak with County Fire Chief M. Fundytus in this regard.
	LED Lighting	\$1,500	Quote: \$3,897.08		Work is scheduled.
	Build Shelving in Truck Bay				Will speak with County Fire Chief M. Fundytus in this regard.

SCHEDULE "B"

Municipal Grants Report

Project	Item Details	Budgeted	Actuals	Completed	Comments/Concerns:
	Install Sink/Washing Station	\$1,000	Plumbing Quote: \$ 600 Sink Quote: \$330		Will confirm with Village Fire Department.
	Repair Cement Pad in Truck Bay	\$5,000			Will speak with County Fire Chief M. Fundytus in this regard.
	Run Air Lines along roof	\$2,500			Will speak with County Fire Chief M. Fundytus in this regard.
	Repainting of Truck Bay Floor	\$2,500			Will speak with County Fire Chief M. Fundytus in this regard.
	Inspect/Repair Overhead Door	-	\$575	Yes	Vantage inspected and repaired overhead door motors in August 2021.

SCHEDULE "B"

Municipal Grants Report

MSI CAPITAL (ACCEPTED APPLICATIONS)

Project	Item Details	Budgeted	Actuals	Completed	Comments/Concerns:
CAP-13636	2021-2023 ACE Water Capital Contributions	\$74,333.00	\$37,400.00 (2021)		2022 Contribution: \$24,140 2023 Contribution: \$8,440
CAP-12135	Bobcat/Skid Steer Accessories	\$4,381.00	Salt/Sander: \$1,619		Administration will direct PW to obtain a quote for the purchase of a snow blade for the Skid Steer.
CAP-13446	Community Garden Project	\$10,000	0.00		As the weather turns colder, Administration and Public Works will begin to prepare and winterize the garden. Over the winter months, Administration and Public Works will obtain quotes for dirt, fencing materials, signage and other additions that may be deemed appropriate for the Community Garden.
CAP-13638	Lawn Equipment & Accessories	\$	Lawn Equipment: \$2,248.04		Purchased lawn equipment and accessories from JARD Industrial.
CAP-13414	Village Administration Office Renovations	\$50,000			Will be purchasing additional weed whackers for Public Works Department. Administration will advertise a "Request for Quotes" for the proposed work (removal and installation of flooring, front counter/desk, exterior of building)
CAP-12594	Replacement of Zero Turn Lawn Mower	\$9,000	\$6,405.00	Yes.	Purchased Zero Turn Lawn Mower in April 2021.

SCHEDULE "B"

Municipal Grants Report

CAP-14033	Fire Hydrants	\$20,000			Install two (2) additional Fire Hydrants at 54 St (Recreation Hall) and 53 st. and 49 Ave to increase coverage.
CAP-14018	Side by Side Purchase	\$15,000			32021 Infrastructure/Capital Plan Item #4.01. Purchase new side by side for Campground in place of existing side by side.

SCHEDULE "B"

Municipal Grants Report

FEDERAL GAS TAX FUND (ACCEPTED APPLICATION):

Project	Item Details	Budgeted	Actuals	Completed	Comments/Concerns:
GTF-1196	Pedestrian Crossing Sign	\$50,000			No Further Correspondence has been received in this regard. Recommendation from Council that Administration/Public Works send out a survey to the residents regarding the placement of a Radar Feedback Sign/Push Button Pedestrian Crossing Sign. Administration will touch base with Alberta Transportation as well.
GTF-516	Innisfree Infrastructure Upgrades	\$75,000	2019 Water Break: *Estimate* \$ 45,652.00 2019 Sewer Line (Alley 54 St & 53 St): \$ 0.00 2020-2021 Flooding/Culvert Installation: *Estimate: \$27,000*		Currently waiting for survey to be completed. Upon completion, discharge documents will be sent to Alberta Land Titles.
GTF-1187	Sidewalk Replacement/Rehabilitation	\$217,650	\$1,150.00 (2020)		53 St Sidewalk Repair completed in 2020. Rehabilitation will continue in 2022-2025 as per application.



Village of Innisfree

Revenue & Expense Report

General Ledger	Description	2021 Budget	2021 Actual
TAXATION			
1-00-00-110	Taxes Residential	167,372.73	166,348.76
1-00-00-111	Taxes Non-Residential	46,719.48	46,719.48
1-00-00-112	Taxes M & E	4,341.49	4,341.49
1-00-00-190	Taxes Linear	27,882.89	27,882.89
1-00-00-230	Taxes Federal GIL	1,056.16	1,056.16
1-00-00-250	Taxes Minimum Levy	25,643.83	25,643.83
1-00-00-321	ASFF Residential Levy	27,694.85	27,436.04
1-00-00-322	ASFF Non-Residential Levy	11,781.89	11,781.88
1-00-00-330	Seniors Housing Levy	2,825.00	2,804.36
1-00-00-260	Taxes - Designated Industrial Property	90.77	90.77
*	TOTAL TAXATION	315,409.09	314,105.66
REQUISITIONS			
2-00-00-260	Designated Industrial Property Req	90.77	0.00
2-00-00-321	ASFF Requisition Residential	27,694.85	12,988.96
2-00-00-322	ASFF Requisition Non-Residential	11,781.89	5,344.34
2-00-00-330	Seniors Foundation Requisition	2,825.00	2,825.00
*	TOTAL REQUISITIONS	42,392.51	21,158.30
**P	TOTAL TAX AVAILABLE FOR MUNICI	273,016.58	292,947.36
GENERAL REVENUE			
1-00-00-510	Penalties Taxes	27,500.00	20,591.84
1-00-00-540	Franchise Fees - Natural Gas	22,600.00	16,612.84
1-00-00-541	Franchise Fees - Electricity	13,965.00	11,590.13
1-00-00-550	Bank Interest	2,500.00	2,264.61
1-01-00-590	Other Revenue Own Sources Invest	385.00	525.00
1-11-00-152	Council Health Benefit Cost Recovery	2,190.00	0.00
1-11-00-765	Transfer from Reserves General	5,000.00	5,000.00
**	TOTAL GENERAL REVENUE	74,140.00	56,584.42
ADMIN REVENUE			
1-12-00-401	Sales Photocopies, Faxes, Services	1,150.00	1,007.99
1-12-00-560	Rental Revenue Adm	9,000.00	5,800.74
1-12-00-590	Other Revenue Own Sources Adm	7,875.00	6,129.61
1-12-00-841	Provincial Grant Capital	0.00	15,168.00
1-12-00-911	LTO Cost Recovery	250.00	0.00
1-12-00-290	Election (Senate/Referendum)	2,000.00	2,000.00
**	TOTAL ADMIN REVENUE	20,275.00	30,106.34
FINE REVENUE			
1-21-00-530	Fines Police	500.00	100.00
**	TOTAL FINE REVENUE	500.00	100.00
FIRE REVENUE			
1-23-00-410	Fees Fire Fighting	14,500.00	7,558.16
1-23-00-850	Grants Conditional Local Gov't Fire	20,750.00	21,044.26



Village of Innisfree

Revenue & Expense Report

General Ledger	Description	2021 Budget	2021 Actual
1-23-00-765	Transfer from Reserves Fire	2,000.00	2,000.00
**	TOTAL FIRE REVENUE	37,250.00	30,602.42
BYLAW REVENUE			
1-26-00-522	License Animal	850.00	887.00
1-26-00-523	Business Licenses	400.00	350.00
1-26-00-590	Fines Bylaw	450.00	1,500.00
**	TOTAL BYLAW REVENUE	1,700.00	2,737.00
PUBLIC WORKS REVENUE			
1-32-00-430	Sales Service (Grass,Snow)	1,100.00	1,425.00
1-32-00-560	PW Rental Revenue	500.00	300.00
1-32-00-830	Grants Federal (CSJ) PW	6,300.00	2,992.50
1-32-00-765	Transfer From Operating Reserves PW	10,130.00	10,130.00
**	TOTAL PUBLIC WORKS REVENUE	18,030.00	14,847.50
STORMWATER REVENUE			
1-37-00-410	Stormwater Infrastructure Renewal	4,775.00	3,499.54
**	TOTAL STORMWATER REVENUE	4,775.00	3,499.54
WATER REVENUE			
1-41-00-410	Water Consumption	38,250.00	33,424.74
1-41-00-411	Regional Water Fund	23,300.00	17,150.24
1-41-00-412	Water Base Fee	28,100.00	17,493.43
1-41-00-510	Penalties Water	2,500.00	2,380.77
**	TOTAL WATER REVENUE	92,150.00	70,449.18
SEWER REVENUE			
1-42-00-410	Billings Sewer	35,075.00	26,276.14
1-42-00-765	Transfer from Reserves Sewer	5,000.00	5,000.00
**	TOTAL SEWER REVENUE	40,075.00	31,276.14
SOLID WASTE			
1-43-00-410	Billings Garbage	46,950.00	35,007.54
1-43-00-411	Regional SWM Infrastructure Fee	17,950.00	13,157.44
**	TOTAL SOLID WASTE	64,900.00	48,164.98
COMMUNITY REVENUE			
**	TOTAL COMMUNITY REVENUE	0.00	0.00
LAND REVENUE			
1-61-00-410	Sale of Land	0.00	900.00
1-61-00-522	Permits (Development, Subdivision)	250.00	150.00
**	TOTAL LAND REVENUE	250.00	1,050.00

RECREATION REVENUE



Village of Innisfree

Revenue & Expense Report

General Ledger	Description	2021 Budget	2021 Actual
1-72-00-590	Fees Park Grounds	24,500.00	20,264.65
1-72-00-591	Fees Park Concession	2,000.00	0.00
1-72-00-830	Federal Conditional Grants	0.00	2,756.50
1-72-00-765	Transfer from Reserves Recreation	5,000.00	5,000.00
**	TOTAL RECREATION REVENUE	31,500.00	28,021.15
 CULTURAL REVENUE			
1-74-00-415	Museum Donations	100.00	0.00
**	TOTAL CULTURAL REVENUE	100.00	0.00
***	TOTAL REVENUE	658,661.58	610,386.03
 COUNCIL EXPENSE			
2-11-00-151	Fees Council	5,750.00	4,862.50
2-11-00-211	Travel/Subsistence Council	350.00	317.02
2-11-00-212	Conventions/Seminars Council	500.00	150.01
**	TOTAL COUNCIL EXPENSE	6,600.00	5,329.53
 GENERAL EXPENSE			
2-19-00-274	General Insurance	5,130.00	5,128.41
**	TOTAL GENERAL EXPENSE	5,130.00	5,128.41
 ADMIN EXPENSE			
2-12-00-110	Salaries & Wages Adm	64,533.00	46,340.03
2-12-00-111	Honorarium (Admin)	750.00	0.00
2-12-00-130	Employer Contributions Source Adm	4,380.00	3,340.05
2-12-00-131	Employer Benefits Adm	8,500.00	5,672.01
2-12-00-135	Workers Compensation ADM	2,300.00	1,409.39
2-12-00-211	Travel/Subsistence Adm	250.00	79.48
2-12-00-215	Telecommunications	6,225.00	3,942.96
2-12-00-216	Postage & Freight	925.00	572.12
2-12-00-220	Membership Dues Adm	1,350.00	1,243.99
2-12-00-221	Advertising/Printing/Subscriptions Adm	5,500.00	4,172.57
2-12-00-230	Audit/Assessor Fees Adm	25,000.00	20,600.00
2-12-00-250	Contracted Services Adm	15,500.00	15,246.70
2-12-00-274	Insurance Adm	960.00	959.07
2-12-00-290	Election/Census Expense Adm	2,000.00	1,446.30
2-12-00-510	Goods, Materials & Supplies Adm	7,500.00	7,071.99
2-12-00-540	Utilities Heat Adm	1,600.00	847.04
2-12-00-541	Utilities Power Adm	2,650.00	2,071.63
2-12-00-650	Provision Doubtful Accounts	3,500.00	0.00
2-12-00-810	Bank Charges Adm	1,575.00	1,119.67
2-12-00-911	Land Title Charges	800.00	795.00
2-12-00-995	Legal Expenses	10,000.00	5,300.55
2-12-00-212	Education Adm	500.00	0.00
**	TOTAL ADMIN EXPENSE	166,298.00	122,230.55
 FIRE EXPENSE			
2-23-00-120	Salaries & Wages Fire	16,750.00	12,339.20
2-23-00-211	Travel & Subsistence Fire	750.00	0.00
2-23-00-215	Telecommunications Fire	2,750.00	2,595.63



Village of Innisfree

Revenue & Expense Report

General Ledger	Description	2021 Budget	2021 Actual
2-23-00-217	Freight & Postage Fire	50.00	0.00
2-23-00-234	Training Fire	2,500.00	0.00
2-23-00-250	Contracted Services Fire	600.00	434.61
2-23-00-274	Insurance Fire	1,600.00	1,605.55
2-23-00-510	Supplies, Goods & Equipment Fire	10,000.00	8,055.57
2-23-00-521	Fuel & Oil Fire	400.00	327.30
2-23-00-540	Utilities Heat Fire	2,565.00	1,726.13
2-23-00-541	Utilities Power Fire	1,790.00	1,264.46
2-23-00-762	Transfer to Capital Reserves Fire	1,500.00	0.00
** TOTAL FIRE EXPENSE		41,255.00	28,348.45
EMGERENCY SERVICE EXPENSE			
2-25-00-310	911 Requisition	1,205.00	1,204.20
** TOTAL EMGERENCY SERVICE EXPENS		1,205.00	1,204.20
BYLAW EXPENSE			
2-26-00-221	Bylaw Advertising	150.00	0.00
2-26-00-222	Bylaw Enforcement Costs	250.00	0.00
2-26-00-510	Animal Control Goods & Materials	125.00	0.00
** TOTAL BYLAW EXPENSE		525.00	0.00
PUBLIC WORKS EXPENSE			
2-32-00-110	Salaries & Wages PW	27,084.00	17,012.58
2-32-00-111	Honorarium (PW)	750.00	0.00
2-32-00-115	Salaries & Wages Casual PW	4,200.00	3,990.00
2-32-00-130	Employer Contributions Source PW	2,500.00	1,500.53
2-32-00-131	Employer Benefits PW	3,350.00	1,660.74
2-32-00-211	Travel & Subsistence PW	100.00	0.00
2-32-00-215	Telecommunications PW	2,515.00	1,914.40
2-32-00-217	Freight & Postage PW	350.00	0.00
2-32-00-250	Contracted Services PW	595.00	453.51
2-32-00-270	CN Services PW	130.00	130.00
2-32-00-274	Insurance PW	2,765.00	2,766.29
2-32-00-510	Goods, Supplies & Materials PW	27,500.00	9,550.50
2-32-00-521	Fuel & Oil PW	6,000.00	4,228.07
2-32-00-540	Utilities Heat PW	1,900.00	1,214.54
2-32-00-541	Utilities Power (Street/Shop) PW	56,565.00	33,621.92
2-32-00-762	Transfer to Capital PW	2,500.00	0.00
** TOTAL PUBLIC WORKS EXPENSE		138,804.00	78,043.08
STORM DRAINAGE EXPENSE			
2-37-00-510	Goods & Equipment Repairs - Storm Draina	1,200.00	0.00
2-37-00-762	Contribution to Capital - Storm Drainage	4,775.00	0.00
** TOTAL STORM DRAINAGE EXPENSE		5,975.00	0.00
WATER EXPENSES			
2-41-00-110	Salaries & Wages Water	11,607.00	6,817.59
2-41-00-130	Employer Contributions Source Water	770.00	472.06
2-41-00-131	Employer Benefits Water	1,275.00	691.08
2-41-00-215	Telecommunications - Water	1,085.00	661.68



Village of Innisfree

Revenue & Expense Report

General Ledger	Description	2021 Budget	2021 Actual
2-41-00-250	Contracted Services Water	7,640.00	6,503.54
2-41-00-274	Insurance Water	2,165.00	2,166.66
2-41-00-350	ACE Regional Water Purchase	57,500.00	45,209.00
2-41-00-510	Goods, Supplies & Materials Water	5,500.00	682.77
2-41-00-540	Utilities Heat Water Plant	1,615.00	1,201.39
2-41-00-541	Utilities Power Water Plant	6,225.00	4,363.86
2-41-00-762	Transfer to Capital Water	2,500.00	0.00
2-41-00-840	750-Capital ACE Water Contribution	37,400.00	37,400.00
** TOTAL WATER EXPENSES		135,282.00	106,169.63
SEWER EXPENSE			
2-42-00-110	Salaries & Wages Sewer	6,683.67	4,326.00
2-42-00-130	Employer Contributions Source Sewer	445.00	303.23
2-42-00-131	Employer Benefits Sewer	350.00	239.80
2-42-00-250	Contracted Services Sewer	1,000.00	0.00
2-42-00-274	Insurance Sewer	1,440.00	1,439.63
2-42-00-510	Goods, Supplies & Materials Sewer	3,500.00	11,237.50
2-42-00-541	Utilities Power Sewer Lift Stations	5,915.00	4,281.33
2-42-00-762	Transfer to Capital Sewer	2,500.00	0.00
** TOTAL SEWER EXPENSE		21,833.67	21,827.49
GARBAGE EXPENSE			
2-43-00-110	Salaries & Wages Garbage	20,519.00	12,585.58
2-43-00-130	Employer Contributions Source Garbage	1,300.00	876.36
2-43-00-131	Employer Benefits Garbage	1,500.00	1,010.70
2-43-00-250	Contracted Services Garbage	27,050.00	15,237.68
2-43-00-274	Insurance Garbage	380.00	0.00
2-43-00-510	Goods, Supplies & Materials Garbage	2,500.00	0.00
2-43-00-762	Transfer to Capital Garbage	5,000.00	0.00
2-43-00-763	Transfer to Reserves - Regional SWM	17,950.00	0.00
** TOTAL GARBAGE EXPENSE		76,199.00	29,710.32
FCSS EXPENSE			
2-51-00-351	FCSS Requisition	1,850.00	1,837.75
** TOTAL FCSS EXPENSE		1,850.00	1,837.75
PLANNING EXPENSE			
2-61-00-510	General Goods, Supplies and Materials	500.00	0.00
2-61-00-250	Contracted Services	775.00	0.00
** TOTAL PLANNING EXPENSE		1,275.00	0.00
LAND PURCHASES EXPENSE			
** TOTAL LAND PURCHASES EXPENSE		0.00	0.00
RECREATION EXPENSES			
2-72-00-130	Employer Contributions Source Recreation	600.00	0.00
2-72-00-215	Freight/Phone/Postage Recreation	815.00	921.88
2-72-00-221	Printing/Advertising/Subscriptions	380.00	0.00
2-72-00-250	Contracted Services Recreation	12,000.00	11,136.40



Village of Innisfree

Revenue & Expense Report

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General Ledger	Description	2021 Budget	2021 Actual
2-72-00-255	Maintenance Sports Grounds	750.00	0.00
2-72-00-274	Insurance Recreation	2,355.00	2,355.45
2-72-00-510	Goods, Materials & Supplies Recreation	15,000.00	17,732.12
2-72-00-511	Rec Park Float	100.00	0.00
2-72-00-521	Fuel and Oil Park	1,200.00	842.42
2-72-00-540	Utilities Heat Park Building	1,065.00	684.45
2-72-00-541	Utilities Power Park Grounds	1,530.00	3,663.73
2-72-00-762	Transfer to Capital Recreation	1,000.00	0.00
2-72-00-115	Salaries & Wages Casual Recreation	4,200.00	3,675.00
**	TOTAL RECREATION EXPENSES	40,995.00	41,011.45
CULTURE EXPENSES			
2-74-00-250	Contracted Services Library/Museum	100.00	0.00
2-74-00-274	Insurance Cultural Organization	4,870.00	4,870.86
2-74-00-300	Regional Library Requisition	1,165.00	1,166.29
2-74-00-350	Local Municipal Library Grant	3,500.00	0.00
2-74-00-415	Donations - Museum	100.00	0.00
2-74-00-540	Utilities Heat Museum	3,116.00	2,285.64
2-74-00-541	Utilities Power Museum	1,540.00	1,158.97
**	CULTURE EXPENSES	14,391.00	9,481.76
***	TOTAL EXPENSES	657,617.67	450,322.62
****	(SUPLUS)/DEFICIT	(1,043.91)	(160,063.41)

*** End of Report ***



Village of Innisfree

Tax Trial Balance (Full Listing)

Trial Balance As Of 2021-10-21

Roll #	Title Holder	Tax Levy	Accum. Penalty	Out. Penalty	Outstanding	Current	1 Year	2 Years	3 Years	Over 3
		Tax Levy	314,105.66		Local Improvement Levy	0.00				
		Additional Tax Levy	0.00		Accumulated Penalty	20,591.84				
					Outstanding Penalty	18,081.61				
		Sub Ledger			General Ledger					
		Current	68,650.75							
		1 Year	42,615.82		3-00-00-211	68,650.75				
		2 Years	34,008.34		3-00-00-212	132,814.39				
		3 Years	19,690.74		Totals	<u>201,465.14</u>				
		Over 3	36,499.49							
		Outstanding	<u>201,465.14</u>							
					Total GL	201,465.14				
					Total SL	201,465.14				
					Proof	<u>0.00</u>				

*** End of Report ***



Village of Innisfree
Utilities Trial Balance (All Balances)
 Trial Balance As Of 2021-10-21

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 2021-Oct-21
 4:06:23PM

Account # Name	Account Active	Amount Outstanding	Current	Overdue1	Overdue2	Overdue3	Overdue4
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Sub Ledger		General Ledger	
Current	5,192.21	3-00-00-274	13,906.67
Overdue 1	2,685.74		
Overdue 2	1,177.59		
Overdue 3	1,111.91		
Overdue 4	3,739.22		
Outstanding	13,906.67	Totals	13,906.67
		Total GL	13,906.67
		Total SL	13,906.67
		Proof	0.00

*** End of Report ***



Village of Innisfree

Cheque Listing For Council

2021-Oct-21
4:07:35PM

Cheque #	Cheque Date	Vendor Name	General Ledger	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
20210443	2021-09-29	Alberta Municipal Services Co			PAYMENT		7,360.42
			2-32-00-540	21-1040011	Gas - PW Shop	60.36	
			2-41-00-540	21-1040011	Gas - WTP	64.92	
			2-74-00-540	21-1040011	Gas - Museum	66.54	
			2-23-00-540	21-1040011	Gas - Fire Hall	55.39	
			2-12-00-540	21-1040011	Gas - Admin Bldg	61.29	
			2-32-00-541	21-1040011	Power - PW Shop	278.04	
			2-41-00-541	21-1040011	Power - WTP	474.45	
			2-32-00-541	21-1040011	Power - PW Shop	21.00	
			2-74-00-541	21-1040011	Power - Museum	180.74	
			2-23-00-541	21-1040011	Power - Fire Hall	166.30	
			2-12-00-541	21-1040011	Power - Admin Bldg	308.91	
			2-42-00-541	21-1040011	Power - Lift Station	197.22	
			2-42-00-541	21-1040011	Power - Lift Station	138.92	
			2-42-00-541	21-1040011	Power - Lift Station	208.10	
			2-72-00-541	21-1040011	Power - Rec Park	887.24	
			2-32-00-541	21-1040011	Street Lights / Xmas Lights	4,191.00	
20210444	2021-09-29	ATB Financial MasterCard			PAYMENT		797.54
			2-12-00-221	AUG 13-SEPT1:	Canada Post - mail	155.05	
			2-32-00-215	AUG 13-SEPT1:	MCSNet - PW Shop	104.95	
			2-23-00-215	AUG 13-SEPT1:	MCSNet - Fire Hall	104.95	
			2-12-00-510	AUG 13-SEPT1:	ADOBE PDF Viewer	20.32	
			2-32-00-510	AUG 13-SEPT1:	PW Supplies	63.98	
			2-32-00-510	AUG 13-SEPT1:	Lunch - PW Foreman Last Day	108.42	
			2-12-00-290	AUG 13-SEPT1:	Election Supplies	239.87	
20210445	2021-09-29	County of Minburn			PAYMENT		1,324.35
			2-43-00-250	32268	AUGUST 2021 - TPPAGE AND HA	1,324.35	
20210446	2021-09-29	McMann, Deborah			PAYMENT		87.91
			2-11-00-211	AUG/SEPT 2021	MILEAGE - MEETINGS AUG/SEP1	87.91	
20210447	2021-09-29	Municipal Information Systems			PAYMENT		323.75
			2-12-00-250	20211407	SUPPORT - OCTOBER 2021	323.75	
20210448	2021-09-29	NextGen Automation			PAYMENT		79.31
			2-12-00-221	354679	LIBRARY PHOTOCOPIER	79.31	
20210449	2021-09-29	North Saskatchewan Watershe			PAYMENT		111.50
			2-12-00-510	2022.154	JANUARY 1-DECEMBER 31, 2022	111.50	
20210450	2021-09-29	Vantage Builders Ltd			PAYMENT		602.02
			2-23-00-510	32396	FIRE DEPT - REPAIRS TO OVER I	602.02	
20210451	2021-09-29	Vegreville News Advertiser			PAYMENT		315.00
			2-12-00-290	223430	AD - NOTICE OF NOMINATION D/	315.00	
20210464	2021-10-04	CANADA REVENUE AGENCY			PAYMENT		7,435.03
			4-00-00-237	QUARTER 3	Q 3 - 2021 SOURCE DEDUCTION	7,435.03	
20210465	2021-10-04	Kostynuk, Eldon			PAYMENT		50.00
			2-23-00-215	SEPT 2021	SEPTEMBER 2021 FIRE CHIEF PI	50.00	
20210466	2021-10-04	McEwen, Darlene			PAYMENT		200.00
			2-12-00-250	SEPTEMBER 21	SEPTEMBER 2021 CLEANING SE	200.00	
20210468	2021-10-13	ACE			PAYMENT		3,529.80
			2-41-00-350	119	SEPTEMBER 2021 WATER CONS	3,529.80	
20210469	2021-10-13	Alberta One-Call Corporation			PAYMENT		6.62
			2-12-00-250	IN170601	SEPTEMBER 2021 NOTIFICATION	6.62	
20210470	2021-10-13	Government of Alberta - Albert			PAYMENT		21.00
			2-12-00-221	E208528	TAX RECOVERY AUCTION AD - N	21.00	
20210471	2021-10-13	Minco Gas Co-op Ltd.			PAYMENT		80.60
			2-72-00-540	SEPTEMBER 21	REC PARK HEAT	80.60	
20210472	2021-10-13	Municipal Assessment Service			PAYMENT		1,207.50
			2-12-00-230	V01032	Q4 - 2021 ASSESSMENT SERVIC	1,207.50	



Village of Innisfree

Cheque Listing For Council

2021-Oct-21
4:07:35PM

Cheque		Vendor Name	General Ledger	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date						
20210473	2021-10-13	Suncor Energy Products Partn	2-32-00-521	SEPTEMBER 2021	PAYMENT PW FUEL	144.65	144.65
20210474	2021-10-13	Telus Mobilty	2-12-00-215 2-32-00-215	OCT 2 - NOV 1 OCT 2 - NOV 1	PAYMENT ADMIN/PW CELL PHONE ADMIN/PW CELL PHONE	69.25 97.28	166.53
20210475	2021-10-13	Top Gun Pipe Inspection	2-42-00-510	249	PAYMENT FLUSHED & CLEANED & CCTV/EI	2,232.30	2,232.30
20210476	2021-10-13	Town of Vegreville	2-41-00-250	60678	PAYMENT SEPTEMBER 2021 WTP SUPERV	521.36	521.36
20210477	2021-10-13	Vegreville News Advertiser	2-12-00-290 1-12-00-590 2-12-00-290	223566 223612 223643	PAYMENT NOTICE OF ELECTION DAY AD COMMUNITY WIDE GARAGE SAL NOTICE OF ELECTION AD	315.00 15.75 315.00	645.75

Total 27,242.94

*** End of Report ***

October 26, 2021 – Regular Council Meeting – Correspondence List

Letters:

Oct.19, 2021 - CN Railroad – announce the retirement of CN’s CEO Jean-Jacque Ruest’s planned retirement, effective the end of January 2022.

Oct. 7, 2021 - Alberta Transportation – announcement of attendance to the 2021 AUMA Convention in Edmonton; AT Representatives will be available to discuss any transportation-related matters that may be of interest to Council.

Sept.30, 2021 – Alberta Government – Municipal Governance During the COVID-19 Pandemic FAQ notice.

Sept.26, 2021 – Vegreville Royal Canadian Legion – Letter requesting the Municipality’s assistance to contact locate any unmarked graves of veterans in cemeteries that are under the control of the municipality. The Vegreville RCL is working with the Last Post fund in an attempt to locate, identify and upgrade unmarked veterans’ graves in the County of Minburn area.

Sept.10, 2021 – Town of Sundre – Copy of letter sent to Premier Kenny urging the government not to pass onto municipalities the RCMP’s approved Retroactive Pay.

Sept.10, 2021 – Town of Sundre – Copy of letter sent to Municipal Affairs MLA Ric McIver urging the Minister the importance of keeping the Council Code of Conduct Bylaw a requirement in the *Municipal Government Act*.

Magazines/Newsletters:

Municipal Governance Newsletter	September 30, 2021
InfraStructure	Sept.2021; Vol.26. Num.8
AWARD – Architecture	September 2021

Other Correspondence:

Dekra-Lite – Christmas Essentials 2021	2021 Catalogue
Blue Imp – Back2 Fun Sale Flyer	Valid to August 31, 2022
Big Foot Enterprises	2021 – 2022 Sale Flyer