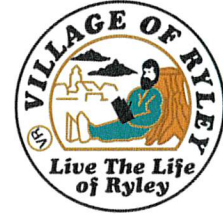


**AGENDA  
VILLAGE OF RYLEY**



## Regular Meeting of Council

September 17, 2024, at 6:45 p.m.

Village Council Chambers

**A) CALL TO ORDER**

1. The Chair Calls to Order
2. Authorization for any absence of Councillors
3. Land Acknowledgement & Statement of Inclusion

**B) ADDITIONS/DELETIONS TO THE AGENDA**

**C) APPROVAL OF THE AGENDA**

**D) MINUTES OF PREVIOUS MEETINGS**

1. August 20, 2024 – Regular Meeting Minutes
2. September 03, 2024 – Committee of the Whole Minutes

**E) DELEGATIONS**

1. Clean Harbors Grant Recipients
2. Edward Cheung - Doyle & Company: 2023 Financial Statements
3. Jackie Sargent – Claystone Waste Ltd.

**F) BUSINESS FROM MINUTES**

1. RFD: CAO Assessment (IN-CAMERA) FOIP Section 17: Disclosure harmful to personal privacy, Section 19: Confidential evaluations
2. RFD: Ry-Tof Volunteer Directed Donations

**G) NEW BUSINESS**

1. RFD: Rental Fee Cap for Funerals
2. RFD: Organizational Meeting Date
3. Beaver Emergency Services Commission (BESC) Cost Recovery (IN-CAMERA) FOIP Section 16: Disclosure harmful to business interests of a third party, 21: Disclosure harmful to intergovernmental relations
4. Facilities Business Model (IN-CAMERA) FOIP Section 16: Disclosure harmful to business interests of a third party, Section 17: Disclosure harmful to personal privacy, Section 23: Disclosure harmful to local body confidences
5. RFD: Donation Request – Battle River Arts Innovation and Neuroscience
6. RFD: Roll 179000 – Tax Penalty Deferral Request

**H) BYLAWS**

1. RFD: ATB Borrowing Bylaw 2024-979

**I) FINANCIAL REPORTS**

1. Bank Account Balances
2. Monthly Bank Reconciliation
3. Budget Update

**J) CORRESPONDENCE**

1. OUT: Notice of Entry RE: Stop Order 2024-0813-01

**K) REPORTS**

1. Councillor Report(s) on any Committees, Boards, or Commissions
2. CAO & Staff Report(s)

**L) IN-CAMERA**

**M) UPCOMING MEETINGS**

**N) ADJOURNMENT**

1. Motion to Adjourn
2. The Chair "Adjourns" or "Adjourns To"

**Village of Ryley**

**Delegation**

<b>Meeting:</b>	<b>Regular Council Meeting</b>
<b>Meeting Date:</b>	<b>17 SEPTEMBER 2024</b>
<b>Presented By:</b>	<b>CAO Glen Hamilton-Brown</b>
<b>Title:</b>	<b>5.2 Delegation: Edward Cheung - Doyle &amp; Company: 2023 Audit</b>

**ATTACHMENT**

- 1. DRAFT 2023 CONSOLIDATED FINANCIAL STATEMENTS**

# **VILLAGE OF RYLEY**

## **CONSOLIDATED FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED DECEMBER 31, 2023**

**DRAFT**

# VILLAGE OF RYLEY

DECEMBER 31, 2023

## CONTENTS

	<u>Page</u>
<b>MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING</b>	1
<b>INDEPENDENT AUDITOR'S REPORT</b>	2 - 3
<b>CONSOLIDATED FINANCIAL STATEMENTS</b>	
Consolidated Statement of Financial Position	4
Consolidated Statement of Operations	5
Consolidated Statement of Change in Net Financial Assets	6
Consolidated Statement of Cash Flows	7
Schedule 1 - Consolidated Schedule of Changes in Accumulated Surplus	8
Schedule 2 - Consolidated Schedule of Tangible Capital Assets	9
Schedule 3 - Consolidated Schedule of Property Taxes	10
Schedule 4 - Consolidated Schedule of Government Transfers	11
Schedule 5 - Consolidated Schedule of Segmented Disclosure	12
Notes to Consolidated Financial Statements	13 - 25

# VILLAGE OF RYLEY

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2023

	2023	2022
	\$	\$
<b>FINANCIAL ASSETS</b>		
Cash and temporary investments (Note 2)	1,839,642	1,355,812
Accounts receivable:		
Taxes receivable (Note 3)	137,390	124,387
Trade and other receivables (Note 4)	369,610	260,987
Investments in Claystone Waste Limited Partnership (Note 6)	1,128,970	610,434
	<b>3,475,612</b>	<b>2,351,620</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 7)	88,803	287,843
Deposit liabilities	6,111	5,511
Deferred revenue (Note 8)	427,679	349,709
Long-term debt (Note 9)	606,688	804,442
	<b>1,129,281</b>	<b>1,447,505</b>
<b>NET FINANCIAL ASSETS</b>	<b>2,346,331</b>	<b>904,115</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 2)	6,419,663	6,506,965
<b>ACCUMULATED SURPLUS</b>	<b>8,765,994</b>	<b>7,411,080</b>

Approved by Council Resolution:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

The accompanying notes form part of the financial statements.

**VILLAGE OF RYLEY**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	2023 Budget (Unaudited) \$	2023 Actual \$	2022 Actual \$
<b>REVENUE</b>			
User fees and sales of goods	98,302	106,144	70,146
Net municipal taxes (Schedule 3)	560,823	563,213	511,486
Government transfers for operating (Schedule 4)	61,675	175,591	93,162
Other	20,000	135,544	14,468
Franchise and concession	36,000	33,736	35,264
Fines, licenses and permits	900	23,595	970
Penalties and costs of taxes	13,500	8,045	14,117
Rentals	14,800	14,228	12,728
Interest and investment income	30,000	77,265	42,079
Clean Harbours	450,000	890,714	492,533
Grants	14,676	287,480	189,343
Subsidiary operations - Claystone Waste	456,127	818,116	584,038
	<b>1,756,803</b>	<b>3,133,671</b>	<b>2,060,334</b>
<b>EXPENSES</b>			
Environmental services	137,227	140,381	82,312
Fire protection and safety services	112,065	87,317	84,213
General government	607,486	597,228	1,404,866
Planning and development	135,282	107,567	37,918
Recreation and culture	412,904	395,823	228,705
Transportation services	343,728	226,748	354,912
	<b>1,748,692</b>	<b>1,555,064</b>	<b>2,192,926</b>
<b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES BEFORE OTHER REVENUE (EXPENSES)</b>	<b>8,111</b>	<b>1,578,607</b>	<b>(132,592)</b>
<b>OTHER REVENUE (EXPENSES)</b>			
Amortization of tangible capital assets	(302,061)	(310,118)	(308,249)
Government transfers for capital (Schedule 4)	86,425	86,425	252,570
<b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES</b>	<b>(207,525)</b>	<b>1,354,914</b>	<b>(188,271)</b>
<b>ACCUMULATED OPERATING SURPLUS, BEGINNING OF YEAR</b>	<b>(207,525)</b>	<b>7,411,080</b>	<b>7,599,351</b>
<b>ACCUMULATED OPERATING SURPLUS, END OF YEAR</b>	<b>(415,050)</b>	<b>8,765,994</b>	<b>7,411,080</b>

The accompanying notes form part of the financial statements.

# VILLAGE OF RYLEY

## CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2023

	2023 Budget (Unaudited) \$	2023 Actual \$	2022 Actual \$
<b>EXCESS OF REVENUES OVER EXPENSES</b>	-	1,354,914	(188,271)
Acquisition of tangible capital assets	-	(222,816)	(461,472)
Net change in prepaid expenses	-	-	21,148
Amortization of tangible capital assets	-	310,118	308,249
	-	87,302	(132,075)
<b>INCREASE (DECREASE) IN NET ASSETS</b>	-	1,442,216	(320,346)
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	-	904,115	1,224,461
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	-	2,346,331	904,115

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The accompanying notes form part of the financial statements.



**VILLAGE OF RYLEY**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	2023	2022
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers and government agencies	2,933,475	2,098,074
Cash paid to suppliers and contractors	(2,574,595)	(2,828,096)
	<b>358,880</b>	<b>(730,022)</b>
<b>CASH OUTFLOWS FOR CAPITAL</b>		
Additions to capital assets	(222,816)	(461,472)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Distribution from Claystone Waste Limited Partnership	299,580	299,580
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of long-term debt	(197,754)	(206,211)
<b>NET CHANGE TO CASH</b>	<b>237,890</b>	<b>(1,098,125)</b>
<b>CASH - BEGINNING OF YEAR</b>	<b>1,355,812</b>	<b>2,453,937</b>
<b>CASH - END OF YEAR</b>	<b>1,593,702</b>	<b>1,355,812</b>
<b>Cash is comprised of:</b>		
Cash - operating	491,667	13,853
Restricted cash - internally restricted	1,347,975	1,341,959
	<b>1,839,642</b>	<b>1,355,812</b>

The accompanying notes form part of the financial statements.

## VILLAGE OF RYLEY

### CONSOLIDATED STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS - SCHEDULE 1 FOR THE YEAR ENDED DECEMBER 31, 2023

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2023 \$	2022 \$
<b>Balance, Beginning of Year</b>	100,486	803,629	6,506,965	7,411,080	7,599,351
Excess (deficiency) of revenue over expenses	1,354,914	-	-	1,354,914	(188,271)
Restricted funds used for tangible capital assets	-	(222,816)	222,816	-	-
Annual amortization expenses	310,118	-	(310,118)	-	-
<b>Change in accumulated surplus</b>	<b>1,665,032</b>	<b>(222,816)</b>	<b>(87,302)</b>	<b>1,354,914</b>	<b>(188,271)</b>
<b>Balance, End of Year</b>	<b>1,765,518</b>	<b>580,813</b>	<b>6,419,663</b>	<b>8,765,994</b>	<b>7,411,080</b>

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The accompanying notes form part of the financial statements.

**VILLAGE OF RYLEY**  
**CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS - SCHEDULE 2**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2023 \$	2022 \$
<b>COST:</b>								
Balance, Beginning of year	510,605	466,943	1,877,631	9,705,572	705,430	62,577	13,328,758	12,867,286
Additions	-	-	-	222,816	-	-	222,816	461,472
Balance, End of Year	510,605	466,943	1,877,631	9,928,388	705,430	62,577	13,551,574	13,328,758
<b>ACCUMULATED AMORTIZATION:</b>								
Balance, Beginning of Year	-	329,111	928,480	5,203,110	321,179	39,913	6,821,793	6,513,544
Annual amortization	-	24,376	43,624	209,047	31,878	1,193	310,118	308,249
Balance, End of Year	-	353,487	972,104	5,412,157	353,057	41,106	7,131,911	6,821,793
<b>NET BOOK VALUE</b>	<b>510,605</b>	<b>113,456</b>	<b>905,527</b>	<b>4,516,231</b>	<b>352,373</b>	<b>21,471</b>	<b>6,419,663</b>	<b>6,506,965</b>

The accompanying notes form part of the financial statements.

# VILLAGE OF RYLEY

## CONSOLIDATED SCHEDULE OF PROPERTY TAXES - SCHEDULE 3

FOR THE YEAR ENDED DECEMBER 31, 2023

	2023 Budget (Unaudited) \$	2023 Actual \$	2022 Actual \$
<b>TAXATION</b>			
Real property taxes	697,074	631,870	580,890
Linear property taxes	-	66,294	62,409
	697,074	698,164	643,299
<b>REQUISITIONS</b>			
Alberta School Foundation Fund	107,473	106,173	107,473
Seniors Foundation	28,778	28,778	24,340
	136,251	134,951	131,813
<b>NET MUNICIPAL TAXES</b>	<b>560,823</b>	<b>563,213</b>	<b>511,486</b>

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The accompanying notes form part of the financial statements.

# VILLAGE OF RYLEY

## CONSOLIDATED SCHEDULE OF GOVERNMENT TRANSFERS - SCHEDULE 4

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget (Unaudited) \$	2023 \$	2022 \$
<b>TRANSFERS FOR OPERATING</b>			
Provincial Government	40,729	127,154	80,922
Local Government	20,946	48,437	12,240
	61,675	175,591	93,162
<b>TRANSFERS FOR CAPITAL</b>			
Provincial Government	86,425	86,425	252,570
<b>TOTAL GOVERNMENT TRANSFERS</b>	148,100	262,016	345,732

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The accompanying notes form part of the financial statements.

**VILLAGE OF RYLEY**  
**CONSOLIDATED SCHEDULE OF SEGMENTED DISCLOSURE - SCHEDULE 5**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	General Government	Protective Service	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	Other	Claystone Waste LP	Total \$
<b>REVENUE</b>									
Net municipal taxes	563,213	-	-	-	-	-	-	-	563,213
User fees and sales of goods	2,622	-	-	-	7,500	89,672	6,350	-	106,144
Government grants	127,154	-	-	-	48,437	197,751	-	-	373,342
Claystone Good Neighbour grants	-	-	-	-	157,747	-	-	-	157,747
Clean Harbours hosting fee	-	-	-	-	813,814	-	-	-	813,814
Clean Harbour community enhancement grant	-	-	-	-	76,900	-	-	-	76,900
Subsidiary operations	-	-	-	-	-	-	-	818,116	818,116
Investment income	77,265	-	-	-	-	-	-	-	77,265
Other revenue	192,782	210	-	23,385	14,228	-	2,950	-	233,555
	<b>963,036</b>	<b>210</b>		<b>23,385</b>	<b>1,118,626</b>	<b>287,423</b>	<b>9,300</b>	<b>818,116</b>	<b>3,220,096</b>
<b>EXPENSES</b>									
Contract & general services	389,318	87,317	47,890	5,866	56,704	39,319	-	-	626,414
Salaries, wages & benefits	125,926	-	77,120	96,544	146,310	78,195	-	-	524,095
Materials, goods & utilities	75,967	-	93,280	5,157	115,856	22,866	-	-	313,126
Transfers to local boards	-	-	-	-	76,900	-	-	-	76,900
Long-term debt interest	-	-	8,458	-	-	-	-	-	8,458
Other expenses	6,071	-	-	-	-	-	-	-	6,071
Balance, End of Year	597,282	87,317	226,748	107,567	395,770	140,380	-	-	1,555,064
<b>EXCESS (SHORTFALL) OF REVENUE BEFORE AMORTIZATION</b>									
Amortization	365,754	(87,107)	(226,748)	(84,182)	722,856	147,043	9,300	818,116	1,665,032
	17,202	-	182,750	-	58,160	52,006	-	-	310,118
<b>EXCESS (SHORTFALL) OF REVENUE</b>									
	<b>348,552</b>	<b>(87,107)</b>	<b>(409,498)</b>	<b>(84,182)</b>	<b>664,696</b>	<b>95,037</b>	<b>9,300</b>	<b>818,116</b>	<b>1,354,914</b>

The accompanying notes form part of the financial statements.

# VILLAGE OF RYLEY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

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### 1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Village of Ryley (the "Village") are the representations of management prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Village are as follows:

#### a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and cash flows of the reporting entity. This entity is composed of the municipal operations plus all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

Claystone Waste Limited Partnership, a subsidiary partnership of the Village, is accounted for on modified equity basis, consistent with the public sector accounting treatment for a government business partnership. Under the modified equity basis, the government business partnership's accounting principles are not adjusted to conform with those of the Village, and inter-organizational transactions and balances are not eliminated. Other comprehensive income (loss) due to fair value adjustments is reported on the statement of operations and accumulated surplus as an adjustment to accumulated surplus.

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

The statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

#### b) Basis of Accounting

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

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

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

# VILLAGE OF RILEY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

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### 1. SIGNIFICANT ACCOUNTING POLICIES Continued

#### e) Use of Estimates

The preparation of consolidated financial statements in conformity with public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenditures during the period. Where measurement uncertainty exists, the consolidated financial statements have been prepared within reasonable limits of materiality.

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful life of tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in the revenue or expenses in the period in which they become known. Actual results could differ from those estimates.

#### d) Valuation of Financial Assets and Liabilities

<u>Financial Statement Component</u>	<u>Measurement</u>
Cash	Cost and amortized cost
Short-term investments	Amortized cost
Trade and other receivables	Lower of cost or net recoverable value
Investments	Fair value and amortized cost
Loans receivables and debt charges recoverable	Amortized cost
Accounts payable and accrued liabilities	Cost
Deposit liabilities	Cost
Bank indebtedness and long-term debt	Amortized Cost

#### e) Long-term Debt

Long-term debt is initially recognized net of any premiums, discounts, fees and transactions cost with interest expense recognized used the effective interest method. Long-term debt is subsequently measured at amortized cost.

#### f) Local Improvement

When a service or improvement is deemed to benefit a specific area more than the municipality as a whole, the project may be classified as a local improvement under the Municipal Government Act, to be paid in whole or in part by a tax imposed on the benefiting property owners. The property owner's share of the improvements is recognized as revenue, and established as a receivable, in the period that the project expenditures are completed.



# VILLAGE OF RYLEY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

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**g) Tax Revenue**

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue. Assessments are subject to appeal.

**h) Asset Retirement Obligation**

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the consolidated financial statement date when there is a legal obligation for the Village to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

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

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

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

**j) 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 revenue over expenditures, provides the Consolidated Change in Net Financial Assets (Debt) for the year.

# VILLAGE OF RYLEY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

### 1. SIGNIFICANT ACCOUNTING POLICIES Continued

#### i) Tangible Capital Assets

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

#### ii) Amortization

	Years
Land Improvements	15 - 30
Buildings	20 - 50
Engineering Structures	
Roads	25
Curbs, Gutters, Signs, Sidewalks	30
Storm Sewer	75
Water Systems	45 - 75
Sewer Systems	45 - 75
Machinery, Equipment and Furniture	10 - 30
Vehicles	10

One-half of the annual amortization is charged in the year of acquisition. No amortization is charged in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

#### iii) Contributions of Tangible Capital Assets

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

#### iv) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental of ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

#### k) Equity in Tangible Capital Assets

Equity in tangible capital assets represents the net investment in total tangible capital assets after deducting the portion financed by third parties. The equity in tangible capital assets is reflected as a component of the accumulated surplus of the municipality.

#### l) Requisition over-levy and under-levy

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

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

# VILLAGE OF RYLEY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

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1. **SIGNIFICANT ACCOUNTING POLICIES Continued**

m) **Inventories**

Inventories of consumable supplies are valued at cost.

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and waste water services, roads, sidewalks and street lighting are recorded as physical assets under their respective function.

n) **Deferred revenue**

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of consolidated financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specified purpose.

o) **Reserves for Future Expenditures**

Reserves are established at the discretion of Council to set aside funds for future operating and capital expenditures. The reserve funds are reflected as a component of the accumulated surplus of the municipality.

p) **Contaminated Sites Liability**

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

2. **CASH**

	2023	2022
	\$	\$
Cash - operating	491,667	154,066
Restricted cash - internally restricted	1,347,975	1,201,746
	<b>1,839,642</b>	<b>1,355,812</b>

Restricted cash is internally restricted held for specific purposes as deemed by Council.

# VILLAGE OF RYLEY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

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**3. TAXES RECEIVABLE**

	2023	2022
	\$	\$
<hr/>		
<b>i) Taxes and grants in place of taxes</b>		
Current taxes and grants in place of taxes	137,390	124,387
	137,390	124,387
Less: Allowances for doubtful accounts	-	-
	137,390	124,387

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**4. TRADE AND OTHER RECEIVABLES**

	2023	2022
	\$	\$
<hr/>		
Trade and other receivables	110,492	42,382
Municipal Sustainability Initiative - Capital	86,425	86,425
GST receivable	172,693	132,180
	369,610	260,987

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**5. BANK INDEBTEDNESS**

The Village has a revolving line of credit with a maximum limit of \$230,000 (2022 - \$230,000). Interest accrues monthly on the outstanding balance at a rate of prime + 1%. As at December 31, 2023, the prime rate was 7.2% (2022 - 6.4%).  
As at December 31, 2023 the Village had not drawn any funds (2022 \$- nil) on the line of credit.

# VILLAGE OF RYLEY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

### 6. SUBSIDIARY OPERATIONS - CLAYSTONE WASTE LIMITED PARTNERSHIP

Claystone Waste Limited Partnership was formed on August 20, 2020 under the laws of Alberta. The Limited Partnership was formed for the purpose of providing waste management services to partner municipalities and others. The General Partner of the Limited Partnership is Claystone Waste Ltd. And the Limited Partners are the Village of Ryley, Beaver County, Village of Holden, Town of Tofield and Town of Viking.

	2023	2022
	\$	\$
<b>Investment in Limited Partnership:</b>		
Investment, beginning of year	610,434	325,976
Distribution received	(299,580)	(299,580)
Share of net income from partnership	818,116	584,038
Investment, end of year	1,128,970	610,434

The Village of Ryley owns 9.68% of partnership interest of Claystone Waste Limited Partnership.

### SUBSIDIARY OPERATIONS - CLAYSTONE WASTE LIMITED PARTNERSHIP - CONTINUED

	2023	2022
	\$	\$
<b>Financial Position:</b>		
Current assets	31,048,039	32,178,650
Property and equipment	38,032,513	34,526,583
Other assets	11,511,330	10,569,427
	80,591,882	77,274,660
Current liabilities	1,177,536	1,844,109
Non-current liabilities	15,026,446	16,327,280
Total liabilities	16,203,982	18,171,389
Partnership equity	64,387,900	59,195,069
	80,591,882	77,366,458
<b>Results of Operations:</b>		
Revenue	29,462,649	26,033,456
Expenses	21,632,431	19,663,008
Gain on disposals of property and equipment	135,576	11,249
Net and comprehensive income	7,965,794	6,381,697
<b>Changes in Partnership Equity:</b>		
Partnership equity - opening	59,195,069	56,346,300
Distributions	(2,999,800)	(2,999,800)
Net income for the period	8,192,631	5,848,569
Partnership equity - ending	64,387,900	59,195,069

During the year, the Village incurred \$22,093 (2022 - \$22,492) in waste collection and disposals fees payable to Claystone Waste Limited Partnership. During the year, Claystone Waste Limited Partnership incurred \$157,747 (2022 - \$125,921) in grants payable to the Village. All transactions are in the normal course of operations and are recorded at the exchange value based on normal commercial rates.

# VILLAGE OF RYLEY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

**7. ACCOUNTS PAYABLE**

	2023	2022
	\$	\$
Trade and other payables	88,803	287,843

**8. DEFERRED REVENUE**

	2023	2022
	\$	\$
Municipal Sustainability Initiative - Capital	299,548	299,548
Alberta Community Partnership (ACP) Program	5,161	50,161
Family and Community Support Services (FCSS)	-	-
Clean Harbours Community Enhancement Grant	122,970	-
	427,679	349,709

Included in the Village's deferred revenue are government transfers and grant revenue which are restricted to eligible projects as approved under the funding agreements.

**9. LONG-TERM DEBT**

	2023	2022
	\$	\$
Government of Alberta debenture debt	606,688	804,442

Future minimum principal repayments required to meet existing obligations are as follows:

	Principal	Interest	Total
	\$	\$	\$
2024	199,975	6,236	206,211
2025	202,221	3,990	206,211
2026	204,492	1,719	206,211
	606,688	11,945	618,633

Debenture debt, repayable to Government of Alberta, bears interest at rates ranging from 2.32% to 4.89% per annum. Debenture debt is issued on the credit and security of the Village at large.

The Village's payments for interest during the year were \$8,457 (2022 – \$10,653)

# VILLAGE OF RYLEY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

### 10. DEBT LIMITS

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta regulation 255/00 for the Village of Ryley be disclosed as follow:

	2023	2022
	\$	\$
Total Debt Limit	4,700,507	3,090,501
Total Debt	(606,688)	(804,442)
Amount of debt limit unused	4,093,819	2,286,059
Debt Service Limit	783,418	515,084
Debt Service	206,212	206,212
Amount of debt service limit unused	577,206	308,872

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

The total debt indicated is comprised of debentures outstanding from Alberta Capital Finance Authority. As a result of spending in excess of the budgeted figures, the debentures earmarked by Alberta Capital Finance Authority for road work have been spent on municipal operations in 2022. The Village will still need to proceed with road work for which the debentures were originally intended for in 2023 and 2024.

# VILLAGE OF RYLEY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### FOR THE YEAR ENDED DECEMBER 31, 2023

#### 11. SALARY AND BENEFITS DISCLOSURE

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

	2023		2022	
	Salary	Benefits & Allowances	Total	Total
	(1) \$	(2) \$	\$	\$
Mayor:				
N. Lee	4,520	228	4,748	21,400
B. Ducherer	9,690	-	9,690	-
L. Knockleby	1,580	59	1,639	-
Councilors:				
N. Herrik	3,880	-	3,880	13,860
B. Ducherer	2,278	-	2,278	9,385
S. Reid	4,167	74	4,241	8,570
A. Short	-	-	-	6,715
S. Dennis	2,807	74	2,881	-
K. Murphy	3,284	97	3,381	-
L. Knockleby	6,220	217	6,437	-
Chief Administrative Officer(s)	101,162	9,076	110,238	-
Former Chief Administrative Officer(s)	-	-	-	45,384
Transitional Solutions	-	-	-	332,025
Wildman Enterprises	-	-	-	4,955
	139,588	9,825	149,413	442,294

1. Salary includes regular base pay, bonuses, overtime, lump sum payments, severance pay, gross honoraria and any other direct cash remuneration. Any training and reimbursement of expenses are not included in the above figures.
2. Employer's share of all employee benefits and contributions or payments made on behalf of employees including contributions to the pension plan, health care, dental coverage, group life insurance, long and short term disability plans, professional memberships, tuition and travel.



# VILLAGE OF RYLEY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

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### 12. SEGMENTED DISCLOSURE

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

Refer to the Schedule of Segmented Disclosure (Schedule 5).

General government includes council and other legislative, and general administration. Protective services includes bylaw enforcement, police, and fire. Transportation includes roads, streets, walks and lighting. Planning and development includes land use planning, zoning and subdivision land and development. Public health and welfare includes family and community support. Recreation and culture includes parks and recreation, libraries, museums and halls. Environmental use and protection includes water supply and distribution, wastewater treatment and disposal, and waste management.

### 13. LOCAL AUTHORITIES PENSION PLAN

Employees of the Village participate in the Local Authorities Pension Plan ("LAPP"), which is one of the plans covered by Alberta Public Sector Pension Plans Act. The LAPP serves approximately 275,863 people and 433 employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

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

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

Total current service contributions by the Village to the LAPP in 2023 were \$15,867 (2022 - \$15,871). Total current service contributions by the employees of the Village to the Local Authorities Pension Plan in 2023 were \$14,113 (2022 - \$14,061)

At December 31, 2023, the LAPP disclosed an actuarial surplus of 15.05 billion.

# VILLAGE OF RYLEY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

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### 14. CONTINGENCIES

In the normal course of business there may be pending claims by and against the Village. Litigation is subject to many uncertainties, and the outcome of individual matters is not predictable with assurance. In the opinion of management, based on the advice and information provided by its legal counsel, final determination of these litigations will not materially affect the Village's financial position or results of operations.

Within Claystone Waste Limited Partnership, there are contingencies disclosed as follows:

Under the Technology Innovation and Emissions Reduction Regulation, a landfill site can become a registered and regulated facility when the estimated equivalent carbon dioxide emissions exceed 100,000 tonnes based on the regulation's prescribed method. The prescribed method calculated that the landfill site had emissions in excess of the threshold. Field tests completed using emission detection equipment measured carbon dioxide below the 100,000 tonne threshold and therefore a request was submitted to have the landfill site removed from the registry of regulated facilities and to have payments made returned. The request was successful. The landfill site will continue to be monitored to ensure the threshold is not reached.

Should the partnership be added to the registry in the future, annual payments would be required based partially on emissions for waste accepted at the landfill site up to December 31, 2021. An estimate of the total of these annual payments or the likelihood of becoming registered in the future cannot be made and therefore an estimate of its financial effect cannot be measured.

The Limited Partnership contracted a vendor to construct certain property and equipment. The vendor is claiming an additional \$412,096 is payable which is disputed by the Limited Partnership. It is the opinion of management that the success of the Limited Partnership is not determinable in this dispute. Nothing has been recorded in respect of the disputed amount.

### 15. COMMITMENTS

Capital commitments are not reflected in the consolidated financial statements. These capital commitments were included in the Village's capital budget and will be funded from government transfers for capital, reserves, and debt in future years.

The Village has entered into agreements related to cost shares and other contracts. The commitments over the next two years are as follows:

<b>2024</b>	9,546
<b>2025</b>	2,592

Within Claystone Waste Limited Partnership, there are commitments disclosed as follows:

The Limited Partnership has entered into a commitment to purchase equipment for cash consideration of \$875,000 of which no amount was paid or payable as at December 31, 2023.

### 16. BUDGET FIGURES

The 2023 budget figures which appear in these consolidated financial statements have been approved by council.

# VILLAGE OF RYLEY

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

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### 17. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the Village is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2023.

At each financial reporting date, the Village reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The Village continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made. As at December 31, 2023, the Village has not identified a liability for contaminated sites.

### 18. ASSET RETIREMENT OBLIGATION

The Village has adopted PS 3280 Asset Retirement Obligations. The Village is legally required to perform abatement activities upon renovation or demolition of any buildings containing asbestos. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. The Village did not identify any assets that required a financial liability to be set up as a result of the asbestos abatement for 2023.

### 19. APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

Council and Management have approved these consolidated financial statements.

### 20. COMPARATIVE FIGURES

Certain prior year comparative figures have been restated to conform to the presentation adopted by the Village in the current year.

**Village of Ryley**

**Delegation**

<b>Meeting:</b>	<b>Regular Council Meeting</b>
<b>Meeting Date:</b>	<b>17 SEPTEMBER 2024</b>
<b>Presented By:</b>	<b>CAO Glen Hamilton-Brown</b>
<b>Title:</b>	<b>5.3 – Delegation: Jackie Sargent, Claystone Waste Ltd.</b>

**PLACEHOLDER**

**Ryley CAO Performance Measures (Source = AbMunis)**

<b>1. Management &amp; Leadership Practices</b>		<b>/ 5</b>
<b>2. Relationships</b>		<b>/ 5</b>
	Relationship with Staff	
	Relationship with Council	
	Relationship with Public & Media (including MLA & Regional Councillors)	
<b>3. Objectives &amp; Accomplishments</b>		<b>/ 5</b>
	Project Management	
	Contracts	
	Budget (Including Fiscal Management & Financial Controls)	
<b>4. Areas for Improvement &amp; Suggested Training</b>		<b>N/A</b>
<b>NOTE</b>	1=Poor   2=BelowStandard   3=Standard   4=AboveStandard   5=Outstanding	

Village of Ryley

Request for Decision

<b>Meeting:</b>	<b>Regular Council Meeting</b>
<b>Meeting Date:</b>	<b>17 SEPTEMBER 2024</b>
<b>Presented By:</b>	<b>CAO Glen Hamilton-Brown</b>
<b>Title:</b>	<b>6.2 Ry-Tof Volunteer Directed Donations</b>

**RECOMMENDED ACTION:**

That Council for the Village of Ryley direct Administration to donate \$135.00 (9hrs x \$15) to the Ryley Legion as a result of Samantha Pitre's volunteer hours at the Beer Garden on Ry-Tof Weekend;

AND;

That Council for the Village of Ryley direction Administration to donate \$120.00 (8 hrs x \$15) to Friends of Ryley School Association as a result of Dayna & Jessica Whamond's volunteer hours at the Beer Garden on Ry-Tof Weekend;

AND;

That Council for the Village of Ryley direct Administration to donate \$93.00 to Ryley Citizens on Patrol Association as a result of donations received to the facepainting vendor on Ry-Tof Weekend.

**BACKGROUND AND DISCUSSION:**

The Village of Ryley organized a face painter and beer garden on the weekend of August 30, 2024. Any profits from the beer garden and donations from the face painter were slated to be donated to local organizations. The Ryley Legion and the Friends of Ryley School were the volunteer's personal choice of organizations to support.

Ryley Citizens on Patrol Association was chosen to receive donation funds as a result of their overall support and presence during the weekend's events.

**COST:**

GL 2-57-510 – Festival Activities - \$348.00

Author: Samantha Mockford  
Date: September 11, 2024

**Village of Ryley**

**Request for Decision**

<b>Meeting:</b>	<b>Regular Council Meeting</b>
<b>Meeting Date:</b>	<b>17 SEPTEMBER 2024</b>
<b>Presented By:</b>	<b>CAO Glen Hamilton-Brown</b>
<b>Title:</b>	<b>7.1 Ryley Community Hall Rental Fee Cap - Funerals</b>

**RECOMMENDED ACTION:**

That Council for the Village of Ryley resolves to set a Standing Donation using GL 2-63-220, for rental fees exceeding \$300.00 for the Ryley Community Hall for Funerals billed through Funeral Homes.

**BACKGROUND AND DISCUSSION:**

In the repealed Ryley Master Rates Bylaw 2023-938, Schedule "A", a Community Hall rental rate cap of \$300.00 was listed for Funerals Billed through Funeral Homes. This was replaced with a rental fee chart in Master Rates Bylaw 2024-981 where a Funeral rate cap was not accounted for.

Administration recommends that Council sets a Standing Donation for any rental amount that exceeds \$300.00 for Funerals billed through Funeral Homes.

**COST:**

2-63-220 Promotions and Advertising

**ATTACHED:**

1. Master Rates Bylaw 2023-938, Page 5.

**MASTER RATES BYLAW NO. 2023 - 938  
SCHEDULE "A"**

**Popcorn Machine Rental**

2 day limit \$200.00 Damage Deposit plus cost of Popcorn  
Late fees for any additional days \$ 25.00 per day

**Miniature Golf & Carnival Games**

2 day limit \$300.00 Damage Deposit plus \$25 per day  
Late fees for any additional days \$ 25.00 per day

**Community Hall Rental**

Damage deposit is due when booking. One week's advance cancelation notice is required if group/individual will not be using the hall. If cancelation notice of less than a week is given then the renter will be charged 50% of the hall rental charge.


\*\*\*Meetings/Half Day are considered to be less than four hours\*\*\*


	Rental	Deposit
Full Day	\$500.00	\$300.00
½ Day	\$250.00	\$300.00
2 Day	\$750.00	\$300.00
3 Day	\$850.00	\$300.00
Early Entry for Set Up (8 p.m. day prior)	\$ 50.00	
(Only if hall is not already in use and at the sole discretion of the CAO or designate.)		
Ryley School Graduation	Cleaning Costs at a minimum of \$125.00	
Lower Level 1 Day	\$300.00	\$300.00
Meeting (Main hall)	\$200.00	\$100.00
Meeting & Kitchen (Main Hall)	\$300.00	\$300.00
Meeting (Lower Level)	\$100.00	\$100.00
Meeting & Kitchen (Lower Level)	\$200.00	\$300.00

Local, Registered, Non-Profit Organizations will receive 30% off hall rental rate above.

Ryley Lion's Club 2 meetings downstairs/month at no charge; however if kitchen used the Lion's Club is responsible for clean-up otherwise a \$50.00 per hour cleaning charge will apply.

Kitchen for Ryley Market	\$ 50.00	N/A
Kitchen Rental Only	\$100.00	N/A
Funeral Billed through Funeral Home	\$300.00	
Parking Permit for R.V.s at the Hall	\$ 15.00/night (no more than three permits per event/night)	

CAO: 

Mayors Initials: 



**Village of Ryley**

**Request For Decision**

<b>Meeting:</b>	<b>Regular Council Meeting</b>
<b>Meeting Date:</b>	<b>17 SEPTEMBER 2024</b>
<b>Presented By:</b>	<b>CAO Glen Hamilton-Brown</b>
<b>Title:</b>	<b>7.2 Organizational Meeting Date</b>

**RECOMMENDED ACTION:**

THAT Council for Village of Ryley resolve to hold their 2024 annual Organizational Meeting on October 1<sup>st</sup>, 2024.

**BACKGROUND AND DISCUSSION**

Pursuant to Section 192(1) of the Municipal Government Act, Council must hold an organizational meeting annually not later than 14 days after the third Monday in October.

Historically, Organizational Meetings were held immediately prior to the October Regular Meeting. Administration recommends that it is more appropriate to schedule these meetings separately.

**COST**

Normal and anticipated administrative costs.

Author: Jessica Whamond

Date: September 11, 2024

## Village of Ryley

### Request For Decision

<b>Meeting:</b>	<b>Regular Council Meeting</b>
<b>Meeting Date:</b>	<b>17 SEPTEMBER 2024</b>
<b>Presented By:</b>	<b>CAO Glen Hamilton-Brown</b>
<b>Title:</b>	<b>7.3 Beaver Emergency Services Commission (BESC) Cost Recovery</b>

#### RECOMMENDATION

That Council for the Village of Ryley direct Administration to advise the Regional Manager of the Beaver Emergency Services Commission that Village of Ryley Council supports the Commission's current process to collect unpaid fire bills.

#### BACKGROUND

All municipalities in the Beaver Region have delegated authority to the Beaver Emergency Services Commission (BESC) to provide fire protection and emergency management services within their municipalities. Operating and capital expenses that are not funded from another source (e.g. call-out fees, bank interest, donations, and Provincial grants) are paid collectively by the member municipalities through an annual grant.

In 2011, BESC requested that each municipality pass an amendment to its delegation bylaw to enable the collection of outstanding fees via the municipality's tax roll. The Towns of Tofield and Viking amended their bylaws but specifically made it discretionary for the municipality to seek recovery of expenses. The Villages of Ryley, Holden, and Beaver County did not amend their bylaws.

Currently, BESC collects its fees through insurance proceeds (if applicable) and if uncollectible, refers outstanding accounts to a collection agency. When an account cannot be collected, it is written off as a bad debt and included in the annual budget deficit (which is paid by the member municipalities).

BESC is once again requesting that the Village of Ryley amend its bylaw for the following reasons:

1. BESC's collection process via a collection agency is ineffective and it has no other method of collecting outstanding invoices,
2. The bad debt is included in BECS's budgeted expenses which are paid by the municipalities,
3. The Towns of Tofield and Viking are subsidizing the other municipalities by collecting their own residents' outstanding accounts while still paying their share of the other municipalities' bad debts through the annual grants.

A review of BESC's financial statements indicates a 2023 bad debt of \$51,858 in a budget of \$1,378,730 (3.8%). By comparison, the 2022 bad debt was \$42,041 in a budget of \$1,194,564 (3.5%). Previous years' financial statements do not include the value of the bad debts so it is difficult to establish a trend for the amount written off each year.

Both the Towns of Tofield and Viking have indicated that since passing their bylaws in 2011, none have been asked to collect an outstanding invoice.

BESC's fee structure is based on the number of hours that personnel and apparatus are on scene. The cost could easily exceed the limit of insurance coverage and it is unknown whether there is an appeal mechanism. BESC administration has indicated that it may consider a maximum fee that will be charged.

Administration has the following concerns regarding the proposed bylaw:

1. BESC administration has indicated that the collection agency process will be discontinued, and the municipal tax roll will become the collection method of choice.
2. The tax roll process is an administrative burden on municipal staff. BESC administration has not indicated whether it will compensate the Village for its time.
3. If there is no appeal mechanism for the landowner with BESC and/or the fee is contentious, Council may be pressured to reduce the amount owing.
4. Village staff will be subject to criticism and negative interactions with upset landowners.
5. The fee is considered tax for tax recovery purposes. If the landowner cannot/does not pay the fee, the property will proceed to tax recovery, which may result in either the sale of the property by public auction or a surrender of the property to the Village.
6. If the property proceeds to the tax recovery process, BESC may not recover its debt for up to 3 years. This will negatively affect their cash flow.

Since BESC has a low bad debt ratio, there doesn't appear to be a need to amend the bylaw at this time.

### **COST / SOURCE OF FUNDING**

Costs associated with tax collection will be absorbed in the Village's budget unless BESC compensates the Village for its time. Collecting BESC's accounts will create additional work and require additional time for staff and may expose them to criticism and negative interactions with upset landowners.

### **ATTACHMENTS**

1. Request from BESC Regional Manager

Date: September 12, 2024

Author: Jessica Whamond

**Village of Ryley**

**Discussion Item**

<b>Meeting:</b>	<b>Regular Council Meeting</b>
<b>Meeting Date:</b>	<b>17 SEPTEMBER 2024</b>
<b>Presented By:</b>	<b>CAO Glen Hamilton-Brown</b>
<b>Title:</b>	<b>7.4 – Facilities Business Model (CLOSED SESSION)</b>

**PLACEHOLDER**

**Village of Ryley**

**Request For Decision**

<b>Meeting:</b>	<b>Regular Council Meeting</b>
<b>Meeting Date:</b>	<b>17 SEPTEMBER 2024</b>
<b>Presented By:</b>	<b>CAO Glen Hamilton-Brown</b>
<b>Title:</b>	<b>7.5 Donation Request: Battle River Arts Innovation and Neuroscience (BRAIN)</b>

**RECOMMENDED ACTION**

That Council for the Village of Ryley provide a donation of \$100.00 to the Battle River Arts Innovation and Neuroscience organization.

**BACKGROUND / PROPOSAL**

CAO to provide details.

**COSTS / SOURCE OF FUNDING**

\$100.00 from GL 2-63-220 Promotions & Advertising

**ATTACHED**

1. BRAIN correspondence

Author: Jessica Whamond

Date: September 11, 2024

# BRAIN

## Battle River Arts Innovation and Neuroscience

A conference for Everyone, October 25 and 26. 2024, University of Alberta, Augustana Campus

The goal of this gathering is to attract resources and raise awareness about the need for a brain education and rehabilitation centre in central Alberta, and specifically in our Battle River region.

The conference will examine and report on recent breakthroughs in understanding the brain, neuroscience, and rehabilitation processes, especially neuroplasticity and therapies available through the arts.

### Participants can:

- learn about the brain, and what can go wrong with it.
- find resources (practical and scientific) available to assist those directly affected by brain injury ie: physical injury, stroke, MS, Parkinsons, dementia, and more, including brain disorders in children.
- learn about the challenges with brain issues caused by addiction.

The conference includes presentations by experts in the field of the brain and brain disorders, from the UK, Toronto, British Columbia, and Alberta, as well as local individuals who have direct lived experience in recovery from brain injuries.

Contact: T: 780/672-9315; 403/860-1313; E: [source21@telus.net](mailto:source21@telus.net)

[www.battleriverarts.ca](http://www.battleriverarts.ca)

*Inspiring creativity for health through our landscape, our communities and the arts.*



**Association for Life-wide Living (ALL) of Alberta (since 2004)**  
**BRAIN CONFERENCE, October 25, 26, 2024**

Box 1581, Camrose, Alberta T4V 1X4. [www.BattleRiverArts](http://www.BattleRiverArts)  
T: 780/672-9315; E: [source21@telus.net](mailto:source21@telus.net); [www](http://www)

[ATTENTION: FCSS](#)

Our BRAIN conference working group is organizing a conference in an effort to attract resources and raise awareness about the need for a brain education and rehabilitation centre in the Battle River Region. The acronym BRAIN stands for Battle River Arts, Innovation and Neuroscience.

Such a rehabilitation centre would enable those impacted by brain injury to recover in familiar surroundings. It would also provide hope for the affected individuals and for their loved ones.

The conference, on October 25 & 26 at the Augustana Campus, will examine and report on recent breakthroughs and innovations in understanding the brain, neuroscience, and rehabilitation processes, especially neuroplasticity and therapeutic approaches based on the arts. It will also cover the negative brain changes associated with addiction.

As envisioned, the conference will also act as a complement to the provincial and nationwide focus on mental health.

See our enclosed brochure if you wish to donate or support our cause.

**Village of Ryley**

**Request for Decision**

<b>Meeting:</b>	<b>Regular Council Meeting</b>
<b>Meeting Date:</b>	<b>17 SEPTEMBER 2024</b>
<b>Presented By:</b>	<b>CAO Glen Hamilton-Brown</b>
<b>Title:</b>	<b>7.6 Tax Penalty Exemption Request</b>

**RECOMMENDED ACTION:**

That Council for the Village of Ryley direct Administration to exempt Roll #179000 from applicable property tax penalties of \$482.28 issued on September 5, 2024.

**BACKGROUND AND DISCUSSION:**

Administration recommends that the first tax penalty for 2024 outstanding taxes for Roll #179000 be exempt. The CAO has engaged with the responsible party over the past few months and assesses that they are making every attempt to rectify their financial obligations.

The responsible party for Roll #179000 engaged Village Administration to request a penalty exemption for 2024 due to financial hardship. This individual contacted Administration to discuss their situation prior to the penalty date. The personal circumstances have been investigated and verified by the CAO.

**COST:**

No direct cost to Administration. A lack of penalty revenue would be realized at \$482.28.

Author: Samantha Mockford  
Date: September 12, 2024



## Village of Ryley

### Request For Decision

<b>Meeting:</b>	<b>Regular Council Meeting</b>
<b>Meeting Date:</b>	<b>17 September 2024</b>
<b>Presented By:</b>	<b>CAO Glen Hamilton-Brown</b>
<b>Title:</b>	<b>8.1 ATB Borrowing Bylaw 2024-979</b>

#### **RECOMMENDED ACTION**

That Council for the Village of Ryley enter First Reading for the ATB Borrowing Bylaw 2024-979.

That Council for the Village of Ryley put to a vote First Reading for the ATB Borrowing Bylaw 2024-979.

That Council for the Village of Ryley enter Second Reading for the ATB Borrowing Bylaw 2024-979.

That Council for the Village of Ryley put to a vote Second Reading for the ATB Borrowing Bylaw 2024-979.

That Council for the Village of Ryley agrees to consider Third and Final Reading of the ATB Borrowing Bylaw 2024-979.

That Council for the Village of Ryley enter Third and Final Reading for the ATB Borrowing Bylaw 2024-979.

That Council for the Village of Ryley put to a vote Third and Final Reading for the ATB Borrowing Bylaw 2024-979.

#### **BACKGROUND/PROPOSAL**

ATB Financial requires annual renewal of the Village of Ryley ATB Borrowing Bylaw to ensure that all Council members are updated on an annual basis, without exception, regarding the Village's access to the Line of Credit.

#### **COST / SOURCE OF FUNDING**

Normal and anticipated administrative costs.

Approving the Borrowing Bylaw will assure the Villages access the Line of Credit in the amount of \$230,000.

#### **ATTACHMENTS**

Village of Ryley ATB Borrowing Bylaw 2024-979

Author: Jessica Whamond

Date: September 11, 2024

**VILLAGE OF RYLEY  
BYLAW NO. 2024-979**

**A BYLAW FOR THE VILLAGE OF RYLEY, IN THE PROVINCE OF ALBERTA, FOR THE  
PURPOSE OF ANNUAL BYLAW RENEWAL FOR SECURING THE VILLAGE OF RYLEY  
ATB LINE OF CREDIT**

**WHEREAS**, Council for the Village of Ryley (hereinafter called the "Corporation") in the Province of Alberta, considers it necessary to borrow certain sums of money for the purpose of covering general expenses and covering current expenditures.

**NOW THEREFORE**, pursuant to the provisions of the Municipal Government Act, Section 256, it is hereby enacted by Council of the Corporation as a Bylaw that:

1. The Corporation may borrow from Alberta Treasury Branches ("ATB") Municipal Revolving Loan, Account Number 727-28989065300, Revolving Line of Credit, up to the principal sum of \$230,000.00 repayable upon demand at a rate not to exceed 5% for a period not to exceed one (1) year, and such interest will be calculated daily and due and payable monthly on the last day of each and every month.
2. The Chief Elected Officer and the Chief Administrative Officer are authorized for and on behalf of the Corporation:
  - a. To apply to ATB for the aforesaid loan to the Corporation and to arrange with ATB the amount, terms and conditions of the loan and security or securities to be given to ATB;
  - b. As security for any money borrowed from ATB:
    - (i) To execute promissory notes and other negotiable instruments or evidences of debt for such loans and renewals of all such promissory notes and other negotiable instruments or evidences of debts;
    - (ii) to give or furnish to ATB all such securities and promises as ATB may require to secure repayment of such loans and interest thereon; and
    - (iii) to execute all security agreements, hypothecations, debentures, charges, pledges, conveyances, assignments and transfers to and in favour of ATB of all or any property, real or personal, moveable or immovable, now or hereafter owned by the Corporation or in which the Corporation may have any interest, and any other documents or contracts necessary to give or to furnish to ATB the security or securities required by it.
3. The source or sources of money to be used to repay the principal and interest owing under the borrowing from ATB are:
  - a. taxes, reserves, or grants.
4. The amount to be borrowed and the term of the loan will not exceed any restrictions set forth in the Municipal Government Act.
5. In the event that the Municipal Government Act permits extension of the term of the loan and in the event the Council of the Corporation decides to extend the loan and ATB is prepared to extend the loan, any renewal or extension, bill, debenture, promissory note, or other obligation executed by the officers designated in paragraph 2 hereof and delivered to ATB will be valid and conclusive proof as against the Corporation of the

decision of the Council to extend the loan in accordance with the terms of such renewal or extension, bill, debenture, promissory note, or other obligation, and ATB will not be bound to inquire into the authority of such officers to execute and deliver any such renewal, extension document or security.

This Bylaw comes into full force and takes effect on the date of Third and Final reading.

**READ** a first time this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

**READ** a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

**READ** a third time and finally passed this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Mayor, Lyndie Knockleby

\_\_\_\_\_  
CAO, Glen Hamilton-Brown

DRAFT

ATB0114001\_7568031\_007 E D 07889 04965

VILLAGE OF RYLEY  
PO Box 230  
Ryley AB T0B 4A0

### Your ATB Financial Branch

07889 Tofield Branch  
5123 50 St  
Tofield AB  
T0B 4J0

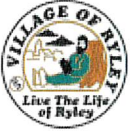
**If you have any questions, contact us at  
1 800 332-8383 or visit us at  
[www.atb.com](http://www.atb.com)**

## A summary of your accounts on Aug 31, 2024

Deposits		Value on Aug 31, 2024
		CAD
Business Public Sector Operating #00033436700	<b>Cemetery Reserve</b>	30,869.48
Business Public Sector Operating #00103981401	<b>Chequing Account</b>	2,338,733.50
Business Public Sector Operating #00477567800	<b>Walking Path Reserve</b>	32,706.03
Business Public Sector Operating #00477637200	<b>Roads Reserve</b>	29,301.54
Business Public Sector Operating #00477730100	<b>Sewer Reserve</b>	29,145.14
Notice on Amount 31 days #00566041600	<b>Enviro Stew</b>	5,000.00
Notice on Amount 60 days #00566042400	<b>Land Dev</b>	5,000.00
Notice on Amount 90 days #00566045900	<b>Century Park</b>	5,000.00
Business Public Sector Operating #00684401400	<b>Facilities Reserve</b>	26,717.89
Business Savings Account #00766128200 <i>No account activity</i>	<b>Tax Sale Account</b>	0.00
<b>Total Deposits</b>		<b>\$2,502,473.58</b>



ATB0114001\_7568031\_001 - 0004965 HRI - 03 - 07 - 05 - 035829



**VILLAGE OF RYLEY**  
Accounts Payable Bank Reconciliation

August Balance Shown on Bank Statement 2,338,733.50

Add Outstanding Deposits

<u>Deposit Description</u>	<u>Batch #</u>	<u>Deposit Date</u>	<u>Amount</u>
Total Deposits Outstanding			2,526.47
			2,526.47
		<b>Sub Total</b>	<b>2,341,259.97</b>

Less Outstanding Cheques

And Adjustments

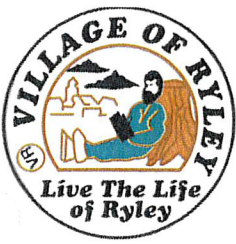
Your Bank Balance Should Be	<u>2,341,259.97</u>
Your Reconciled Bank Balance Is	<u>2,341,259.96</u>
Difference	<u><u>0.01</u></u>

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

2024 YTD

DEPARTMENT	Sum of 240831 YTD													TOTALS	BUDGET	YTD	Estimate	
	SEGMENT	CAP	CONTRACTS	COST SHARE	G&S	INSURANCE	OFFICE	PAYROLL	PGM&SVC	PRO SVCS	TRAVEL	UTILITIES						
11 COUNCIL																		
12 ADMIN		\$ 107,023			\$ 33,252	\$ 10,556	\$ 5,383	\$ 61,069		\$ 49,324	\$ 500	\$ 5,185	\$ 48,175	42,034	437,942	64.36%	\$ 342,531	
13 PW					\$ 12,003		\$ 517						\$ 22,063	52,229				
21 POLICING			\$ 23,189										\$ 23,189	23,189				
22 EDUCATION			\$ 53,086										\$ 53,086	109,483				
23 SENIORS													\$ 0	35,817				
24 BESS													\$ 55,549	88,970				
75 AG-SOCIETY													\$ 35,145	19,584				
26 BYLAW													\$ 2,470	10,000				
51 FCSS													\$ 26,087	\$ 17,925				
53 COMMTOG													\$ 38,175	\$ 1,836				
57 FESTIVALS													\$ 44,012	\$ 25,091				
65 INCUBATOR													\$ 9,034	\$ 20,000				
72 LIBRARY					\$ 2,061								\$ 4,844	\$ 26,091	70.46%	\$ 575,822		
73 MUSEUM					\$ 420	\$ 6,765							\$ 68,867	\$ 55,578				
74 HALL													\$ 960	2,408				
76 CURLING			\$ 245		\$ 3,159	\$ 6,765		\$ 34,408					\$ 960	63,066				
78 SKATING			\$ 334		\$ 1,903	\$ 8,563		\$ 16,489					\$ 10,670	61,656				
85 BALL					\$ 57			\$ 24,323					\$ 13,398	42,699				
86 SKATEPARK					\$ 921			\$ 19,352					\$ 3,818	30,091				
87 SPORTSGROUNDS													\$ 0	1,000				
89 VILLAGE-GROUNDS					\$ 747	\$ 6,765		\$ 20,782					\$ 28,293	36,529				
92 CH-CEG					\$ 463								\$ 23,510	43,583				
61 ED&BIZ													\$ 42,450	\$ 79,207				
63 PROMO&ADV													\$ 32,976	\$ 50,091				
66 LAND-MGT													\$ 3,668	17,393				
68 CEMETERY													\$ 905	58,096				
69 CAMPGROUND					\$ 1,025		\$ 2,869	\$ 16,489					\$ 48,408	\$ 23,241				
71 RESOURCECENTRE					\$ 183			\$ 22,216					\$ 23,746	\$ 31,379	56.88%	\$ 142,012		
77 CONCESSION					\$ 8,684			\$ 22,216					\$ 23,746	32,542				
32 ROADS&WALKS					\$ 291								\$ 9,682	60,183				
37 STORMWATER			\$ 20,694		\$ 13,981	\$ 6,765		\$ 37,899					\$ 82,855	120,161				
41 WATER								\$ 32,976					\$ 32,976	40,091				
42 SEWER					\$ 2,746								\$ 2,746	10,000				
43 WASTE					\$ 46,827			\$ 32,976					\$ 93,589	\$ 58,639	85.32%	\$ 215,849		
44 SOLAR													\$ 3,682	22,755				
98 AMORT-&DEB													\$ 0	1,351				
TOTALS	\$ 404,882	\$ 475,150	\$ 145,402	\$ 224,182	\$ 81,218	\$ 52,943	\$ 9,132	\$ 478,638	\$ 72,149	\$ 49,324	\$ 8,107	\$ 84,849	\$ 404,882	658,876	61.45%	\$ 404,882		
BUDGET	\$ 711,839	\$ 178,786	\$ 145,402	\$ 314,325	\$ 183,696	\$ 59,633	\$ 26,202	\$ 584,940	\$ 151,302	\$ 145,062	\$ 14,267	\$ 140,889	\$ 1,681,096	2,510,943	66.95%	\$ 66.67%		
YTD REVENUE																		
YTD SURPLUS																		
\$421,527																		

YTD REVENUE	\$2,102,622
YTD SURPLUS	\$421,527



Schedule B  
VILLAGE OF RYLEY

COPY  
SCANNED

NOTICE OF ENTRY

(Pursuant to s. 542(1) of the Municipal Government Act, RSA 2000, c. M-26)

To: Ubaldo & Marlene Schmitt  
4915-4919-54 Ave, Ryley, AB

Stop Order #:2024-0813-01  
Date: September 3, 2024

Dear Sir/Madam:

**Re: Those premises located at PLAN 4988AD, BLOCK 12, LOT 9 & 10, (the "Premises") in the Village of Ryley – MODULAR STRUCTURE**

On August 13, 2024, a Stop Order was issued and delivered to you regarding the above noted property and unpermitted modular structure. To date, the Village is unsatisfied with efforts to remedy the property.

The Village of Ryley is issuing this **Notice of Entry** to remedy the contraventions of Ryley Land Use Bylaw 2020-936, Stop Order 2024-0722-01, Stop Order 2024-0813-01 and Development Refusal Notice of Decision 2024-0715-003, pursuant to Section 545 of the *Municipal Government Act*, R.S.A. 2000, c. M-26 (the "Act") with respect to the above-noted Lands

Part 13 of the Act allows for the issuance of a Notice of Entry following contraventions of the Act, or any other enactment of the municipality where the use and condition of the Lands does not comply with the Act, or any other enactment of the municipality.

The previous and final Order dated August 13, 2024, advised you of your duty to remedy the situation by September 3, 2024. As no adequate action has been taken by you, the Village of Ryley will act to remedy the contravention as described in the previous Orders within 10 business days of the issuance of this Notice.

All expenses and fees incurred by the Village of Ryley will be applied to the property tax roll account associated with the Order, pursuant to Section 646(2)(b) of the *Municipal Government Act*, R.S.A. 2000, c. M-26 (the "Act") with respect to the above-noted Lands.

Sincerely

Glen Hamilton-Brown

Chief Administrative Officer/Development Authority