



**REGULAR COUNCIL MEETING AGENDA
TOWN OF MILLET**

**Wednesday, November 23rd, 2022
4:00 p.m.
MCC Council Chambers**

1.0 CALL TO ORDER

2.0 TREATY 6 RECOGNITION

3.0 PUBLIC HEARING

4.0 ADDITIONS AND ADOPTION OF AGENDA

5.0 ADOPTION OF MINUTES

5.1 October 26th, 2022 – Regular Meeting of Council

5.2 October 26th, 2022 – Organizational Meeting

6.0 DELEGATIONS

7.0 REPORTS

7.1 Millet Wellness October 2022

7.2 Millet Fire Department Call History October 2022

7.3 Finance – Bank Reconciliation September 2022

7.4 Finance – Bank Reconciliation October 2022

8.0 **BYLAWS**

- 8.1 2022/12 Tax Penalty
- 8.2 2022/13 Accounts Receivable Interest Penalty

9.0 **AGREEMENTS**

- 9.1 Fortis Alberta – Franchise Agreement Extension

10.0 **CORRESPONDENCE**

- 10.1 Metrix Audit Planning Report – Not in print only via email

11.0 **NEW BUSINESS**

- 11.1 Arena Light Replacement
- 11.2 Brownlee Invitation to Emerging Trends in Municipal Law
- 11.3 Operating and Capital Budget

12.0 **CLARIFICATION OF AGENDA**

13.0 **CLOSED SESSION**

- 13.1 Legal

14.0 **ADJOURNMENT**



**REGULAR MEETING OF COUNCIL
TOWN OF MILLET
MMC - Council Chambers
October 26th, 2022
4:00 p.m.**

PRESENT:

MAYOR	Doug Peel
COUNCILLORS	Gerdie Hogstead Mathew Starky Susie Petrisor Mike Bennett Charlene Van de Kraats
C.A.O.	Lisa Schoening
DIRECTOR OF INFRASTRUCTURE	Lisa Novotny
OFFICE MANAGER	Joyce Vanderlee
DIRECTOR OF FINANCE	Annette Gordon
Absent with Regret	Rebecca Frost

1.0 **CALL TO ORDER:**

The meeting was called to order at 4:00 p.m. by Mayor Doug Peel

2.0 **TREATY 6 RECOGNITION:**

COUNCIL MEETING

NOV 23 2022

ITEM # 5.1

3.0 PUBLIC HEARINGS:*None***4.0 ADDITIONS, DELETIONS AND ADOPTIONS OF AGENDA:**

Res #243/22 Agenda	Moved by Councillor Bennett that the following items are hereby added to the agenda and further that the agenda is adopted. 11.2 Tree Planting
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*CARRIED***5.0 ADOPTION OF MINUTES:**

Res #244/22 Minutes Regular Meeting	Moved by Councillor Petrison that the October 12th, 2022, Regular Meeting of Council Minutes are hereby approved, as presented.
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*CARRIED***6.0 DELEGATIONS:***None***7.0 REPORTS:**

Res #245/22 Reports	Moved by Councillor Hogstead that the Reports are hereby accepted as information.
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*CARRIED***8.0 BYLAWS:**

Res #246/22 2022-12 Tax Penalty	Moved by Councillor Starky that Bylaw # 2022-12 is hereby given first reading.
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CARRIED

Res #247/22 2022-13 Accounts Receivable Interest Penalty	Moved by Councillor Starky that Bylaw # 2022-13 is hereby given first reading.
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*CARRIED***9.0 AGREEMENTS:***None***10.0 CORRESPONDENCE:**

Res #248/22 Correspondence	Moved by Councillor Hogstead that the Correspondence is hereby accepted as information.
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*CARRIED***11.0 NEW BUSINESS:****11.1 *Request for Decision – Pedestrian safety***

Res #249/22 Pedestrian Safety	Moved by Councillor Bennett to accept as information.
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*CARRIED***11.2 *Request for Decision – Tree Planting***

Res #250/22 Tree Planting	Moved by Councillor Starky that the Town hereby grants permission to plant trees at Plan0823412 Lot5 Block14 once an agreement has been signed by the homeowner.
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*CARRIED***12.0 CLARIFICATION OF AGENDA:***None**Councillor Van de Kraats joined the meeting at 4:13 pm*

Res #251/22 Closed Session	Moved by Councillor Van de Kraats that Council moves into Closed Session to discuss Items 13.1 thru 13.4 pursuant Sections 16 thru Section 29 of the Freedom of Information and Protection of Privacy Act at 4:14 p.m.
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*CARRIED***13.0 CLOSED SESSION:**

Res #252/22 Reconvene	Moved by Councillor Van de Kraats that the Regular Council Meeting reconvene from Closed Session at 4:24 p.m.
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*CARRIED***14.0 ADJOURNMENT:**

The meeting was adjourned at 4:26 p.m.

THESE MINUTES ADOPTED BY COUNCIL THIS ____ DAY OF NOVEMBER 2022.

MAYOR

CHIEF ADMINISTRATIVE OFFICER



ORGANIZATIONAL MEETING OF COUNCIL
TOWN OF MILLET
MCC Council Chambers
October 26, 2022
4:00 p.m.

PRESENT:

MAYOR	Doug Peel
COUNCILLORS	Michael Bennett Gertie Hogstead Mathew Starky Charlene Van de Kraats Susie Petrisor
C.A.O.	Lisa Schoening
DIRECTOR OF INFRASTRUCTURE	Lisa Novotny
OFFICE MANAGER	Joyce Vanderlee
DIRECTOR OF FINANCE	Annette Gordan
Absent with Regret	Rebecca Frost

1.0 CALL TO ORDER:

The meeting was called to order by Mayor Peel at 4.27 p.m.

2.0 ADDITIONS AND ADOPTIONS OF AGENDA:

Res # 253/21 Agenda	Moved by Councillor Hogstead that the agenda is hereby adopted
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COUNCIL MEETING

NOV 23 2022

ITEM # 5.2

3.0 SET COUNCILLOR RENUMERATION – POLICY 52A:

Res # 254/21 Agenda	Moved by Councillor Starky that Policy 52A be adopted as amended.
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*CARRIED***4.0 SET REGULAR COUNCIL MEETING DATES AND TIMES:**

Res # 255/21 Agenda	Moved by Councillor Bennett that the Regular Council meeting times be amended to 4:00 pm on the 2 nd and 4 th Wednesday of each month.
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*CARRIED***5.0 APPOINT COMMITTEE AND COMMISSION MEMBERS AND ALTERNATES:**

Res # 256/21 Committee and Commission Members & Alternates	Moved by Councillor Van de Kraats that the below Appointments to Committees and Commission Members are hereby approved, as discussed.
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CARRIED

Board or Committee	Members	Alternate
Millet Library	Councillor Van de Kraats Councillor Petrisor	
Millet Seniors	Councillor Bennett	Councillor Hogstead
Wetaskiwin Area Lodge Authority	Councillor Hogstead	Councillor Starky
Millet Emergency Advisory Committee	Mayor Peel Councillor Van de Kraats Councillor Frost Councillor Starky	
Yellowhead Regional Library	Mayor Peel	Councillor Van de Kraats

Risk Management Committee	Councillor Frost Councillor Hogstead	
West Dried Meat Lake Landfill	Mayor Peel	Councillor Bennett
JEDI	Mayor Peel Councillor Starky Councillor Frost	Councillor Van de Kraats
JEDI AGM	Councillor Bennett	
Municipal Planning Commission	Councillor Bennett Councillor Van de Kraats Councillor Frost	Councillor Petrisor
Capital Region SW Water Commission	Mayor Peel Councillor Starky	Councillor Frost
CAEP	Councillor Frost	Councillor Starky
Policy Review	Councillor Frost Councillor Van de Kraats Councillor Hogstead	
Personnel Committee	Councillor Bennett Councillor Van de Kraats	
Intermunicipal Committee	Mayor Peel Councillor Bennett	
Wellness Committee	Councillor Hogstead	

6.0 APPOINTMENT OF SOLICITOR:

Res # 257/21 Minutes Regular Meeting	Moved by Starky that Brownlee LLP be appointed as the Town Solicitor for 2023.
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CARRIED

7.0 APPOINTMENT OF MUNICIPAL PLANNING COMMISSION:

Res # 258/21 Minutes Regular Meeting	Moved by Councillor Petrisor that Councillor Bennett be appointed as the Chair and Councillor Van de Kraats be appointed as the Vice Chair of the Municipal Planning Commission.
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*CARRIED***9.0 ADJOURNMENT:**

The meeting was adjourned at 5:15 p.m.

THESE MINUTES ADOPTED BY COUNCIL THIS th DAY OF NOVEMBER 2022.

MAYOR

CHIEF ADMINISTRATIVE OFFICER



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: November 23rd, 2022
Originated By: Joyce Vanderlee
Agenda Item: 7.0 Reports

BACKGROUND/PROPOSAL

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

That the Following Reports be considered by Council

- 7.1 Millet Wellness October 2022
- 7.2 Millet Fire Department Call History October 2022
- 7.3 Finance Bank Reconciliation September 2022
- 7.4 Finance Bank Reconciliation October 2022

COSTS/SOURCE OF FUNDING

RECOMMENDED ACTION:

Millet Wellness Update – October 2022

Programs:

Millet Wellness is dedicated to enhancing mental health and wellness within our community. All events hosted are free of cost. This allows Millet residents to attend events with less barriers. The events put on by are inviting to various demographics focusing on community wellness as well as individual wellness. Millet wellness hosts events such as PD Day for youth, community BBQs, Paint Nights, Stress management seminars, driver training, and so much more.

Impact:

These programs address the need for community unity, social inclusion and mental health. These programs promote safety, inclusion, socialization, learning, mental health, improved quality of life, coping with mental illnesses, community fusion, and so much more. In the past six months we have seen large turnouts and significant impacts. These events allow community members to come together in safe environments. For example, after a Decluttering Seminar, the Mental Health Coordinator, Hailey Glover, had a woman approach her in tears, thanking her for allowing her to take her home back from her mental illnesses. Event surveys have a 100% positive result rate. Millet wellness ensures it is available for feedback of all kinds to prove our programming is meeting community needs.

Attendees:

Our large community events have averaged 200 attendees of all ages. The PD days average 40 attendees, primarily youth; other events, such as paint night, average 30 attendees of all ages. Our programs are for all residents of Millet and areas. We average about 60% Millet Residents and 40% County and other residents.

Partnerships:

Millet Wellness Committee partners with many organizations, including, the Town of Millet, Town Council, The Millet Public Library, Millet Enforcement, The One Accord Centre, McMan Central, WRPS, Corrine Eckhart, and more. In addition, Millet Wellness is partnered with eighteen different counsellors providing services to Millet residents. These partnerships allow us to provide the best service to our community. Working with these various organizations teach, coordinate and ensure the competency of our programs.

Future Program Pricing:

Millet Wellness, on average, uses **\$200 per smaller event**. The PD days, Paint Nights, and Craft Events, all fall under the category of smaller events. Seminars and training sessions can vary from free to \$500, depending on the subject. Large community events such as community BBQs and winter festivals cost from \$500 to \$3000. These prices do not include donations or grants.

Grant Applications:

Millet Wellness has been applying for various grants to help ensure that funding for programs will continue. Currently we are funded by a Covid Recovery Grant from The Government of Alberta, Choose Well Healthy Living grant and New Horizons Seniors Grant. In addition, we have applied for New Horizons, Travel Alberta Tourism grant, and enabling accessibility fund for future funding. As new grants appear, Millet wellness will apply to them to help guarantee programs.

COUNCIL MEETING

NOV 23 2022

ITEM # 7.1

Millet Wellness Update – October 2022

Counselling:

Millet Wellness received a grant from the Government of Alberta to connect Millet Residents to counselling services. The grant allows for 30 Millet Residents who have utilized all of or have no health benefits for counselling services. This program allows clients to receive ten sessions of counselling. The process of accessing the program is straightforward. Anyone who wishes to participate in the counselling program will fill out an intake form and provide it to the Mental Health Coordinator. After the Coordinator receives the form, she assigns the client a client number that ensures confidentiality between counsellors and the Town of Millet Finance department. The client gets to choose a counsellor that suits their specific needs. Advertisement for counselling did not begin until Mid-July. As of October 24, 2022, 28 of the 30 available spots for counselling have been filled up. Some program participants have a few sessions left, while some still have ten sessions to use. On average most program participants have used two sessions from their counsellors of choice.





Millet Fire Department
 Call History Report by Date
 10/1/2022 - 10/31/2022

COUNCIL MEETING

NOV 23 2022

ITEM # 7.2

Date	Type	Incident #	Incident Type	Primary Action	# Of Attendees	Total Time
Sat 10/01/2022 15:56	County - Wetaskiwin	2200098	55 Electrical Hazard	55 Establish safe area	14	00:27
Tue 10/04/2022 14:36	County - Wetaskiwin	2200100	67 Outside Fire	55 Establish safe area	12	00:49
Fri 10/07/2022 08:14	County - Wetaskiwin	2200101	77 Motor Vehicle Collision	55 Establish safe area	14	00:56
Mon 10/10/2022 19:08	County - Wetaskiwin (Extra Hours)	2200102	06 Breaching Problems	55 Establish safe area	7	01:08
Tue 10/11/2022 10:17	City - Millet	2200103	69 Structure Fire	11 Extinguishment by fire service personnel	13	00:39
Sat 10/15/2022 05:37	County - Wetaskiwin (Extra Hours)	2200104	67 Outside Fire	55 Establish safe area	12	02:09
Wed 10/19/2022 12:01	County - Wetaskiwin	2200105	67 Outside Fire	55 Establish safe area	11	00:52
Wed 10/26/2022 13:58	County - Wetaskiwin	2200106	69 Structure Fire	55 Establish safe area	11	01:03
Fri 10/28/2022 14:27	City - Millet	2200107	52 Alarms	86 Investigate	7	00:26
Sun 10/30/2022 11:28	City - Millet	2200108	52 Alarms		11	00:14

False.

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Total calls for City - Millet:	3
Total calls for County - Leduc:	0
Total calls for County - Leduc (Extra Hours):	0
Total calls for County - Wetaskiwin:	5
Total calls for County - Wetaskiwin (Extra Hours):	2
Total calls:	10
Avg. Call Attendance:	11.2
Total Time:	08:43

Monthly Bank Reconciliation

Municipality of
TOWN OF MILLET

Month Ending 30, September 2022

	General Account	General Term Deposit	Cemetery Term Deposit	Total
Net Balance at End of Previous Month	\$850,566.50	\$2,780,581.17	\$13,430.46	\$3,644,578.13
Receipts for the Month (Less Loans)	\$317,128.69	\$7,875.75	\$24.34	\$325,028.78
Terms Cashed in	\$400,000.00	\$0.00	\$0.00	\$400,000.00
Sub-Total	\$1,567,695.19	\$2,788,456.92	\$13,454.80	\$4,369,606.91
LESS:				
Terms Taken out	\$898,157.27	\$400,000.00	\$0.00	\$1,298,157.27
Disbursements for the Month			\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
Net Balance at End of Month	\$669,537.92	\$2,388,456.92	\$13,454.80	\$3,071,449.64
Balance at End of Month -- Treasury Branch	\$831,731.72	\$2,388,456.92	\$13,454.80	\$3,233,643.44
*Cash on Hand at End of Month		\$0.00	\$0.00	\$0.00
Sub-Total	\$831,731.72	\$2,388,456.92	\$13,454.80	\$3,233,643.44
LESS:				
Feb deposits recorded in March	\$2,758.66	\$0.00	\$0.00	\$2,758.66
Outstanding Cheques See List	\$159,435.14	\$0.00	\$0.00	\$159,435.14
BALANCE	\$669,537.92	\$2,388,456.92	\$13,454.80	\$3,071,449.64

OUTSTANDING CHEQUES

No.	Amount	No.	Amount	No.	Amount	No.	Amount
23848	1,760.31	24073	\$127.47	24092	\$4,560.00	24113	\$587.96
23922	\$42.77	24074	\$224.55	24094	\$525.00	0	\$-00
23975	\$7,000.00	24075	\$48.24	24095	\$21,710.82	0	\$-00
23978	\$1,000.00	24076	\$653.00	24096	\$1,000.00	0	\$-00
24003	\$300.00	24077	\$678.17	24097	\$57,972.60	0	\$-00
24009	\$262.50	24078	\$173.25	24098	\$315.98	0	\$-00
24033	\$1,000.00	24079	\$1,514.53	24099	\$1,895.25	0	\$-00
24037	\$5,446.63	24080	\$60.00	24100	\$1,988.70	0	\$-00
24038	\$32,788.52	24081	\$130.00	24101	\$525.00	0	\$-00
24046	\$300.00	24082	\$516.54	24103	\$1,173.54	0	\$-00
24047	\$1,000.00	24083	\$306.22	24104	\$98.66	0	\$-00
24051	\$101.52	24084	\$413.99	24105	\$183.75	0	\$-00
24053	\$131.25	24085	\$86.62	24106	\$491.91	0	\$-00
24054	\$86.82	24086	\$350.09	24107	\$1,114.94	0	\$-00
24056	\$309.75	24087	\$100.00	24108	\$198.95	0	\$-00
24058	1,000.00	24088	\$204.75	24109	\$961.96	0	\$-00
24059	\$133.88	24089	\$1,581.13	24110	\$178.50	0	\$-00
24071	\$1,575.00	24090	\$289.14	24111	\$1,355.55	0	\$-00
24072	\$126.23	24091	\$700.00	24112	\$73.20	0	\$-00
							\$159,435.14

This statement submitted to Council this _____ 9th day of Nov 2022

Remarks:

Mayor: _____

Chief Administrative Officer: _____

*Cash on Hand Deposited

COUNCIL MEETING

NOV 23 2022

ITEM # 73

Monthly Bank Reconciliation

Municipality of
TOWN OF MILLET

Month Ending 31, October 2022

	General Account	General Term Deposit	Cemetery Term Deposit	Total
Net Balance at End of Previous Month	\$669,537.92	\$2,388,456.92	\$13,454.80	\$3,071,449.64
Receipts for the Month (Less Loans)	\$228,601.40	\$7,976.47	\$25.71	\$236,603.58
Terms Cashd in	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Total	\$898,139.32	\$2,396,433.39	\$13,480.51	\$3,308,053.22
LESS:				
Terms Taken out	\$569,774.11	\$0.00	\$0.00	\$569,774.11
Disbursements for the Month			\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
Net Balance at End of Month	\$328,365.21	\$2,396,433.39	\$13,480.51	\$2,738,279.11
Balance at End of Month -- Treasury Branch	\$559,852.07	\$2,396,433.39	\$13,480.51	\$2,969,765.97
*Cash on Hand at End of Month		\$0.00	\$0.00	\$0.00
Sub-Total	\$559,852.07	\$2,396,433.39	\$13,480.51	\$2,969,765.97
LESS:				
Feb deposits recorded in March	-\$4,302.84	\$0.00	\$0.00	-\$4,302.84
Outstanding Cheques See List	\$235,789.70	\$0.00	\$0.00	\$235,789.70
BALANCE	\$328,365.21	\$2,396,433.39	\$13,480.51	\$2,738,279.11

OUTSTANDING CHEQUES

No.	Amount	No.	Amount	No.	Amount	No.	Amount
23922	\$42.77	24164	\$100.00	24185	\$58.80	0	\$-00
23975	\$7,000.00	24165	\$204.75			0	\$-00
24097	\$57,972.60	24166	\$248.03			0	\$-00
24127	\$1,575.00	24167	\$122.45			0	\$-00
24135	\$199.50	24168	\$2,520.00			0	\$-00
24147	\$630.00	24169	\$3,752.32			0	\$-00
24148	\$241.50	24171	\$3,916.06			0	\$-00
24149	\$8,844.99	24172	\$288.75			0	\$-00
24151	\$75.57	24173	\$30,188.45			0	\$-00
24152	\$3,614.21	24174	\$36,750.00			0	\$-00
24153	\$851.94	24175	\$100.00			0	\$-00
24154	\$519.75	24176	\$18,543.00			0	\$-00
24157	\$25,062.48	24178	\$400.00			0	\$-00
24158	\$94.10	24179	\$1,470.00			0	\$-00
24159	\$78.75	24180	\$5,318.88			0	\$-00
24160	\$360.00	24181	\$566.44			0	\$-00
24161	\$31.50	24182	\$477.80			0	\$-00
24162	\$140.65	24183	\$21,803.65			0	\$-00
24163	\$828.25	24184	\$796.76			0	\$-00
							\$235,789.70

This statement submitted to Council this _____ 23rd day of Nov 2022
Remarks:

Mayor: _____

Chief Administrative Officer: _____

COUNCIL MEETING

NOV 23 2022

ITEM # 7.4



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: November 23rd, 2022
Originated By: Annette Gordon
Agenda Item: 8.1 Tax Bylaw 2022-12 (as amended)

BACKGROUND/PROPOSAL

The Town of Millet in last meeting pasted the 1st reading of tax bylaw 2022-12, with an 8% penalty on July 16th, 6% on October and a 16% penalty on January 16th. This reading had the original wording from the previous bylaw but with the new penalty rates.

However, I found that wording was difficult to understand, therefore, completely changed the wording, but keeping the same content and penalties from the 1st reading.

Municipality	Penalty	Total
City of Wetaskiwin	Jul - 9%, Oct 1, 6%, Jan 1 - 15%	30%
County of Wetaskiwin	Aug 31, 6%, Dec. 31 7%	13%
Leduc County	Jul 1 - 6%, Nov 1 - 6%, -Mar 1, 6%	18%
City of Leduc	Jul 1 - 6%, Aug to Dec 1 - 2%, Dec. 31 - 12%	28%
Calmar	2% each month	24%
Nanton	Jul 1 -9%, Jan 1 - 18%	27%
Millet	Jul 15 - 18%, Jan 1 - 18%	36%

COSTS

Reduction in revenue will be approx. \$7,000.

RECOMMENDATION

That council discuss lowering the tax penalties and new wording for 2nd and 3rd reading of the tax penalty bylaw.

COUNCIL MEETING

NOV 23 2022

ITEM # 8.1

**TOWN OF MILLET
BYLAW #2022-12**

**A BYLAW OF THE TOWN OF MILLET, IN THE PROVINCE OF ALBERTA,
RELATING TO THE IMPOSITION OF PENALTIES ON UNPAID TAXES.**

WHEREAS, pursuant to Section 344 and 345 of the Municipal Government Act, SA 2020 c.M-26.1, as amended, a Council may impose penalties for non-payment of taxes.

NOW THEREFORE, the Council of the Town of Millet, duly assembled, hereby enacts as follows:

1. THAT in the event of any current taxes, including local improvement benefit and/or special benefit taxes, remaining unpaid thirty (30) days after the mailing of the tax notice or after the SIXTEEN (16th) day of July, whichever is the latter, of the year which the same was levied, there shall be added by way of penalty an amount of EIGHT (8%) per centum and any amount so added shall for a part of the outstanding taxes.
2. THAT in the event of any current taxes, including local improvement benefit and/or special benefit taxes, remaining unpaid shall be applied on the SIXTEEN (16th) day of October, of the year which the tax was levied, there shall be added by way of penalty an amount of SIX (6%) per centum and any amount so added shall for a part of the outstanding taxes, but excluding any tax penalties.
3. Properties which are included in the Pre-authorized Tax Payment Installment Plan are exempt from the penalty levied pursuant to Section 1 of this Bylaw.
4. THAT all taxes remaining unpaid after the FIFTEEN day (15th) day of January in the year after which they are levied shall have added thereto by way of penalty, an amount equal to SIXTEEN (16%) per centum of the outstanding balance, such penalty to be assessed on the SIXTEENTH (16TH) day of January of the succeeding year, and in each succeeding year so long as the taxes remain unpaid.
5. THAT any percentage charge imposed under this Bylaw shall be added to and forms a part of the unpaid taxes.
6. THAT nothing in this Bylaw shall be construed to extend the time for payment of taxes nor in any way to impair the right of distress or any other remedy provided by the Municipal Government Act for the collection of taxes.
7. AND THAT this Bylaw comes into effect on January 1st, 2023, and that Bylaw Number 2021/05 in this regard is hereby rescinded.

Read a first time this 26th day of October, 2022.

Read a second time this ___ day of _____.

Read a third time, by unanimous consent, and finally passed, this ___ day of _____.

MAYOR DOUG PEEL

CHIEF ADMINISTRATIVE OFFICER

**TOWN OF MILLET
BYLAW #2022-12**

**A BYLAW OF THE TOWN OF MILLET, IN THE PROVINCE OF ALBERTA,
RELATING TO THE IMPOSITION OF PENALTIES ON UNPAID TAXES.**

WHEREAS, pursuant to Section 344 and 345 of the Municipal Government Act, SA 2020 c.M-26.1, as amended, a Council may impose penalties for non-payment of taxes.

NOW THEREFORE, the Council of the Town of Millet, duly assembled, hereby enacts as follows:

1. THAT, all property taxes of the Town of Millet shall be due and payable in full on or before July 15th of each year. If July 15th lands on a non-business day, the property taxes shall be due and payable the next business day after July 15th.
2. THAT, a penalty rate of EIGHT PERCENT (8%) shall be imposed on July 16th or the next business day after the July due date in each year on property taxes remaining unpaid after July 15th for the current tax balance, including local improvement benefits and/or special benefit taxes, and any transfers or fees, but excluding any penalties that were levied in the current year.
3. THAT, a penalty rate of SIX PERCENT (6%) shall be imposed on October 16th on property taxes remaining unpaid after October 15th for the current tax balance, including local improvement benefits and/or special benefit taxes, and any transfers or fees but excluding any penalties that were levied in the current year.
4. THAT, a penalty rate of SIXTEEN PERCENT (16%) shall be imposed on January 16th on property taxes remaining unpaid after January 15th for the current and all previous years property taxes remaining unpaid, including local improvement benefits and/or special benefit taxes, penalties, and any transfers or fees.
5. THAT, properties which are included in the Pre-authorized Tax Payment Installment Plan that are in good standing are exempt from the penalties levied.
6. THAT, any percentage charge imposed under this Bylaw shall be added to and forms a part of the unpaid taxes.
7. THAT, nothing in this Bylaw shall be construed to extend the time for payment of taxes nor in any way to impair the right of distress or any other remedy provided by the Municipal Government Act for the collection of taxes.

8. AND THAT, this Bylaw comes into effect on January 1st, 2023, and that, Bylaw Number 2021/05 in this regard is hereby rescinded.

Read a first time this 26th day of October 2022.

Read a second time this ___th day of _____ 2022.

Read a third time, by unanimous consent, and finally passed, this ___ day of _____.

MAYOR DOUG PEEL

CHIEF ADMINISTRATIVE OFFICER



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: November 23rd, 2022
Originated By: Annette Gordon
Agenda Item: 8.2 Bylaw 2022-13 Accounts Receivable Interest Penalty as Amended

BACKGROUND/PROPOSAL

The Town of Millet invoices out primarily for FCSS cleaning, non-for-profit groups, sign rental, various lease contracts, county’s ICF agreement and recovery of expenses from developers. There are also a few individuals still on accounts receivable from the change in the mobile park bylaw for taxes. Currently there is no penalties/interest on our accounts receivable accounts. A penalty on these accounts should encourage payment and clear up some of these outstanding taxes. However, it could also impact forgetful or struggling non-profits that sometimes take months to pay.

We are placing the effective date of June 30th, to give generous notice for account holders to pay on overdue accounts.

COSTS

Increase in revenue is anticipated at \$2,000 to \$3,000 a year for the first year, and then reduced afterwards.

RECOMMENDATION

That Council give second reading to Bylaw 2022-13 as amended

That Council give third and final reading to Bylaw 2022-13

COUNCIL MEETING
NOV 23 2022
ITEM # 82

**The Town of Millet Interest Penalty on Unpaid Accounts
Receivable Bylaw
Bylaw 2022-13**

WHEREAS, under the authority and subject to the provisions of to Part 2 Division 1 Section 7 of the Municipal Government Act, RSA 2000, Chapter M-26, Council may pass bylaws for interest penalty on unpaid general accounts receivable;

AND WHEREAS, it is deemed necessary and desirable by Council that outstanding accounts receivable due to the Town of Millet be paid promptly; and

WHEREAS Council wishes to impose interest penalty of two percent (2.0%) per month on all general accounts owing to the Town of Millet that remain unpaid in excess of thirty (30) days;

NOW THEREFORE, the Council of The Town of Millet, duly assembled hereby enacts as follows:

PART I BYLAW TITLE

This Bylaw may be cited as "Interest Penalty on Unpaid
Accounts Receivable Bylaw"

PART II PURPOSE, DEFINITIONS AND INTERPRETATION

PURPOSE

- 1) The purpose of this Bylaw is to address uncollected accounts receivables and interest penalty on them.

INTEREST

- 2) The Town of Millet is hereby authorized to impose interest penalties at the rate of two percent (2.0%) per month on accounts receivable due to the Town of Millet that remain unpaid in excess of thirty (30) days.
- 3) All general accounts receivable by the Town of Millet shall be considered due and payable on or before thirty (30) days from the date of mailing of the account.
- 4) An interest penalty shall be charged at the rate of two percent (2.0%) per month for each month or part thereof that the account is overdue and remains unpaid. The interest penalty shall not be compounded. The interest penalty will be charged on the first of the

**The Town of Millet Interest Penalty on Unpaid Accounts
Receivable Bylaw
Bylaw 2022-13**

month for all accounts in excess of thirty (30) days in arrears.

- 5) As of **June 30, 2023**, all general accounts receivable that remain unpaid in excess of thirty (30) days shall be penalized, including those accounts rendered prior to the passing of this Bylaw.
- 6) Approval of Council shall be required to write off any accounts receivable balance greater than \$1,000.00
- 7) The revenue obtained by the imposition of the aforesaid interest penalty shall go into and be considered part of the general revenue of the Town of Millet.

PART VII EFFECTIVE DATE

AND FURTHER THAT this bylaw shall take effect on **May 31, 2023** and after third and final reading.

READ a first time this 26th day of October, 2022

READ a second time **this** day of November

READ a third and final time **this** day of November

MAYOR

CHIEF ADMINISTRATIVE OFFICER



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: November 23, 2022
Originated By: Lisa Novotny, Director of Development, and Infrastructure
Agenda Item: 8.3 Bylaw 2022-14 Development and Safety Code Fees

BACKGROUND/PROPOSAL

A request has been received from Inspections Group Inc to amend most of the fees for building, plumbing, gas, and electrical permits to cover increased expenses as a result of inflation.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The fees proposed by the Inspections Group Inc are generally 5% higher than the current rates but still lower than inflation (7%). Fees for some development services have also been increased. The minimum fee for any development fee is proposed to be \$85 rather than \$75. Compliance certificate fees are also proposed to increase and fees for tax certificates and commissioner of oaths has been added.

If approved by Council the fee increases would be effective January 1, 2023.

COSTS/SOURCE OF FUNDING

The current agreement with the Inspections Group has 60% of the fee charged (excluding the Safety Code Council Fees) retained by the contractor and 40% of the fee to the Town. The fee increases are minimal so it is anticipated that there will be little impact to the budget.

RECOMMENDED ACTION:

That Council give first reading to Bylaw 2022-14.

COUNCIL MEETING

NOV 23 2022

ITEM # 8.3

BYLAW NO. 2022-14
A BYLAW OF THE TOWN OF MILLET
IN THE PROVINCE OF ALBERTA
TO AMEND BYLAW 2020-03 BEING THE BYLAW TO ESTABLISH FEES RELATED TO
DEVELOPMENT AND SAFETY CODES SERVICES

WHEREAS Section 7 of the Municipal Government Act, Chapter M-26, RSA gives authority to municipal Council's to pass bylaws respecting several matters including services provided by or on behalf of the municipality;

WHEREAS, Section 8 of the Municipal Government Act, Chapter M-26, RSA provides the authority for Council to pass bylaws providing a system of licenses, permits or approvals and the associated fees.

WHEREAS, Council of the Town of Millet has approved fees related to development and safety code services in Bylaw 2020-03;

AND WHEREAS, the fees contained in Bylaw 2020-03 have not been changed since early 2020 and have not been adjusted for inflation;

NOW, THEREFORE, the Council of the Town of Millet, duly assembled, enacts as follows:

1. That Schedules A, B and C replaced with the amended schedule attached to this bylaw.
2. This Bylaw 2022-14 shall come into full force on January 1, 2023.

Read a first time this _____ day of _____, A.D., 2022.

Read a second time this _____ day of _____, A.D., 2022.

Read a third time and finally passed this _____ day of _____, A.D., 2022.

TOWN OF MILLET

MAYOR

CHIEF ADMINISTRATIVE OFFICER

**SCHEDULE A
FEES RELATED TO DEVELOPMENT**

RESIDENTIAL	FEE
Accessory Building	\$85.00
Decks	\$85.00
Garage, Detached	\$85.00
Garage, Attached	\$85.00
Carports	\$85.00
Additions, covered-decks/veranda's, enclosures, renovations	\$105.00
Secondary/garage/garden suites	\$85.00
Basement developments	\$85.00
Demolition	\$105.00
Retaining walls	\$85.00
Swimming pools	\$85.00
Minor Home-based Business	\$85.00
Major Home-based Business	\$85.00
Assisted Living Facility	\$210 plus \$50 per unit\bedroom
Bed & Breakfast Facility	\$85.00
Boarding & Lodging House Facility	\$85.00
Day Home Operations	\$85.00
Global Vacation Rental Market Facility	\$85.00
Residential Care Facility	\$210 plus \$50 per unit\bedroom
Residential Sales Centre	\$105.00
New Single Residential Dwelling	\$210.00
Multi-Family Dwelling	\$210 plus \$50 per unit
Modular and RTM Homes (permanent foundation)	\$210.00
Manufactured and Modular Homes (RMP District)	\$210.00
COMMERCIAL/INDUSTRIAL/INSTITUTIONAL	
Non-residential development (new, additions, alterations and accessory buildings over 300 sq.')	\$262.50 plus \$0.50\m2
Demolitions	\$210.00
Change in business use (non-residential)	\$110.00
Signs	
On-site sign for licensed business	Included in annual business license fee
Non-Profit Organizations	No charge
Portables	\$85.00

Billboards	\$500.00
DEVELOPMENT DEPOSIT FEES	
New residential (larger than 65m2 (700sqft))	\$1,000.00
Multi-family over four (4) units, public, commercial, industrial	\$3,000.00

SCHEDULE A CONTINUED

OTHER DEVELOPMENT FEES	FEE
Notification Fee	\$85.00
Land Use Bylaw amendment	\$800.00
Municipal Development Plan amendments	\$800.00
Area Structure Plan application	\$2,000.00
Area Structure Plan amendments	\$500.00
Advertising Fee	\$500.00
Additional costs incurred by Town for outside agencies to review plans.	Cost of Service
Development Agreements:	
Single Phase	\$750.00
Multi Phase Development Agreement	\$1,500.00
Manufactured Home Park / Campground	\$1,500.00
Subdivision and Development Appeal fee	\$300.00
Encroachment agreement (includes registration fee)	\$250.00
Variance application (plus notification fee)	\$85.00
Compliance Certificate- Residential (within 3 working days)	\$85.00
Compliance Certificate - Residential Rush (within one working day)	\$170.00
Compliance Certificate - Non-Residential (within 3 working days)	\$110.00
Compliance Certificate-Non-Residential Rush (within one working day)	\$220.00
Document hard copies (LUB, MDP, ASP, IDP etc.)	\$0.50 per page
Tax Search	Service no longer offered
Tax Certificate	\$30
Commissioner of Oaths – per document	\$10

**SCHEDULE B
FEES RELATED TO SAFETY CODES PERMITS**

BUILDING PERMIT FEE SCHEDULE

RESIDENTIAL / DWELLING UNITS / FARM

New Construction - Building Permit Levy (main level)	\$0.52 per sq. ft
- Upper / Lower Floors	\$0.41 per sq. ft
Building Permit also required for Basement Development	\$0.41 sq. ft (min. \$99.75)
Demolitions Residential	\$109.20 (Flat Rate)

ACCESSORY

Garages (attached or detached) (flat rate) (under 624 sq. ft)	\$131.25 (Flat Rate)
Shops, garages, storage buildings (624 sq. ft& over)	\$0.41 per sq. ft
Additions / renovations / basement development / deck roofs and enclosure	\$0.41 sq. ft (min. fee \$115.50)
Decks 2' (.6m) & over in height And/or garden storage sheds over 107 sq. ft	\$131.25 (Flat Rate)
Fireplaces (if not included in new construction)	\$109.20 (Flat Rate)
Residential Geothermal Heating (Engineer Design Required)	\$288.75 (Flat Rate)

RTM / MODULAR HOMES / MANUFACTURED HOMES

RTM/Modular home or relocate existing residence (Set-up on permanent foundation/basement/piles)	\$0.41 per sq. ft (min. fee \$367.50)
Building Permit also required for Basement Development	\$0.41 per sq. ft (min. fee \$115.50)
Manufactured home set-up (Set-up on blocking/foundation/piles)	\$157.50 (Flat Rate)
Manufactured home roof retrofit	\$157.50 (Flat Rate)

SCHEDULE B CONTINUED

**COMMERCIAL / INDUSTRIAL / INSTITUTIONAL / APARTMENTS /
RESIDENTIAL UNITS (5 OR MORE)**

First \$1,000,000.00 construction value	\$6.30 per/ \$1,000 construction value
Over \$1,000,000.00 construction value	\$6,000.00 plus (\$4.73 per/ \$1,000 construction value over \$1,000,000.00)
Minimum Commercial Permit Fee	\$315.00 (Flat Rate)
Demolitions Commercial (flat rate)	\$131.25 (Flat Rate)
Commercial Geothermal Heating (Engineer Design Required)	\$288.75 (Flat Rate)
Change in Use	\$99.75

MISCELLANEOUS

Fee for Service (As Built / Existing Buildings)	\$99.75 an hour (min 2-hour charge)
Tenant Improvement permit	See Bldg Commercial
Re-open Old Files	\$99.75
Minimum Permit Fee	\$99.75
Detached retaining wall, no building permit required	
Freestanding signs / Billboard signs (foundation for billboard must be designed by a professional engineer)	\$210.00 (Flat Rate)

Building:

Add applicable 'Safety Codes Council' levies to each permit; \$ 4.50 each permit or 4% of permit levy, whichever is greater.

A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled, or 25% of the fee if a drawing review has been completed or an inspection has been carried out.

When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$500.00 surcharge per permit.

Re-inspections performed in addition to those required by the Town QMP will be charged to the permit applicant at the rate of \$99.75 per inspection plus GST.

Permit extensions will be charged at a flat rate of \$150.00 (plus any applicable SCC levies) for a maximum of 1 year. Variances will be charged at a rate of \$125/hour (minimum 2 hours) plus any applicable SCC levies

GAS PERMIT FEE SCHEDULE

Residential Installations	
Number of Outlets	Permit Fee
1 to 3	\$94.50
4 to 6	\$141.75
7 to 9	\$183.75
10 to 12	\$220.50
13 to 15	\$252.00
16 to 18	\$267.75
19 to 20	\$283.50

Non-Residential Installations	
BTU Input	Permit Fee
10,000 to 30,000	\$94.50
30,001 to 60,000	\$99.75
60,001 to 90,000	\$99.75
90,001 to 120,000	\$105.00
120,001 to 150,000	\$105.00
150,001 to 180,000	\$110.25
180,001 to 210,000	\$120.75
210,001 to 300,000	\$141.75
300,001 to 450,000	\$162.75
450,001 to 600,000	\$173.25
600,001 to 750,000	\$189.00
750,001 to 900,000	\$204.75
900,001 to 2,000,000	\$262.50
Over 2,000,000 Add \$5.25 per 100,000 BTU	

Propane and Small Installations

Propane Tank Sets (New or Replacements)	\$105.00
Temporary Propane/Natural Gas Heating (Includes Tank Set)	\$105.00
Gas/Propane Cylinder Refill Centers	\$294.00
Replacement Commercial or Industrial Appliances (per unit)	
1 - 400,000 BTU Input	\$157.50 per Unit
400,001 - 3,000,000 BTU Input	\$241.50 per Unit
Over 3,000,000 BTU Input	\$346.50 per Unit

Gas:

Add applicable 'Safety Codes Council' levies to each permit; \$ 4.50 each permit or 4% of permit levy, whichever is greater.

A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled, or 25% of the fee if a drawing review has been completed or an inspection has been carried out.

When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$500.00 surcharge per permit.

Re-inspections performed in addition to those required by the Town QMP will be charged to the permit applicant at the rate of \$99.75 per inspection plus GST.

Permit extensions will be charged at a flat rate of \$150.00 (plus any applicable SCC levies) for a maximum of 1 year. Variances will be charged at a rate of \$125/hour (minimum 2 hours) plus any applicable SCC levies

PLUMBING PERMIT FEE SCHEDULE (RESIDENTIAL)

# of Fixtures	Permit Fee
1 to 3	\$99.75
4 to 6	\$115.50
7 to 9	\$131.25
10 to 12	\$147.00
13 to 15	\$162.75
16 to 18	\$178.50
19 to 21	\$194.25
22 to 24	\$210.00
25 to 27	\$225.75
28 to 30	\$241.50
31 to 33	\$257.25
34 to 36	\$273.00
37 to 40	\$288.75
Add \$4.20 per fixture over 40	

PRIVATE SEWAGE PERMITS

Private Sewage System - \$399.00

Holding Tanks - \$162.75

PLUMBING PERMIT FEE SCHEDULE (COMMERCIAL)

# of Fixtures	Permit Fee
1 to 3	\$99.75
4 to 6	\$115.50
7 to 9	\$131.25
10 to 12	147.00
13 to 15	\$162.75
16 to 18	\$178.50
19 to 21	\$194.25
22 to 24	\$210.00
25 to 27	\$130.00
28 to 30	\$241.50
31 to 33	\$257.75
34 to 36	\$273.00
37 to 39	\$288.75
40 to 42	\$304.50
43 to 45	\$320.25
46 to 48	\$336.00
49 to 51	\$351.75
52 to 54	\$336.75
55 to 57	\$383.25
58 to 60	\$399.00
61 to 63	\$414.75
64 to 69	\$430.50
70 to 72	\$462.00
73 to 75	\$477.75
76 to 78	\$493.50
79 to 81	\$509.25
82 to 84	\$525.00
85 to 90	\$556.50
91 to 93	\$572.25
94 to 96	\$588.00
97 to 100	\$609.00
Add \$4.20 each fixture over 100	

Plumbing

Add applicable 'Safety Codes Council' levies to each permit; \$ 4.50 each permit or 4% of permit levy, whichever is greater.

A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled, or 25% of the fee if a drawing review has been completed or an inspection has been carried out.

When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$500.00 surcharge per permit.

Re-inspections performed in addition to those required by the Town QMP will be charged to the permit applicant at the rate of \$99.75 per inspection plus GST.

Permit extensions will be charged at a flat rate of \$150.00 (plus any applicable SCC levies) for a maximum of 1 year. Variances will be charged at a rate of \$125/hour (minimum 2 hours) plus any applicable SCC levies

**ELECTRICAL PERMIT FEE SCHEDULE
(For "Other Than" New Single Family Residential)**

Installation Cost \$	Permit Fee	Installation Cost \$	Permit Fee
Under 2,000	\$99.75	39,000.01 to 42,000	\$435.75
2,000.01 to 3,500	\$136.50	42,000.01 to 45,000	\$446.25
3,500.01 to 5,000	\$168.00	45,000.01 to 48,000	\$456.75
5,000.01 to 6,500	\$199.50	48,000.01 to 60,000	\$462.00
6,500.01 to 8,000	\$231.00	60,000.01 to 90,000	\$535.00
8,000.01 to 9,500	\$262.50	90,000.01 to 120,000	\$630.00
9,500.01 to 12,000	\$294.00	120,000.01 to 150,000	\$724.50
12,000.01 to 15,000	\$315.00	150,000.01 to 180,000	\$819.00
15,000.01 to 18,000	\$330.75	180,000.01 to 210,000	\$913.50
18,000.01 to 21,000	\$346.50	210,000.01 to 240,000	\$1,050.00
21,000.01 to 24,000	\$362.25	240,000.01 to 350,000	\$1,260.00
24,000.01 to 27,000	\$378.00	350,000.01 to 500,000	\$1,575.00
27,000.01 to 30,000	\$388.50	500,000.01 to 650,000	\$1,995.00
30,000.01 to 33,000	\$399.00	650,000.01 to 800,000	\$2,205.00
33,000.01 to 36,000	\$409.05	800,000.01 to 1,000,000	\$2,572.50
36,000.01 to 39,000	\$425.25	Add \$78.75 for every \$50,000 over \$1,000,000	

Installation Cost – Total value of electrical materials, fixtures and supplies plus labor
(in the case of a homeowner – double the value of materials, fixtures & supplies to get the installation cost)

TEMPORARY AND SERVICE CONNECTIONS, CONDUCTORS AND FEEDERS –
Based on the cost of installation.

**ELECTRICAL PERMIT FEE SCHEDULE
(For "NEW" Single Family Residential)**

Square Footage	Permit Fee
Up to 1200 square feet	\$157.50
1201 to 1500 square feet	\$183.75
1501 to 2000 square feet	\$210.00
2001 to 2500 square feet	\$236.25
Over 2500 square feet	\$262.50
Attached Garage	Include square footage of garage with house
Manufactured, Modular and RTM Homes (on foundation or basement)	\$105.00
Basement development wiring – new home - if done at time of Initial construction (otherwise as per above)	\$99.75
Mobile home connection	\$99.75
Detached Residential Garage	\$.21 a sq. ft. (minimum fee \$99.75)

**ANNUAL ELECTRICAL PERMIT FEE SCHEDULE
(Based on Cost of Installation)**

Total Cost of Installation	Permit Fee
\$ 2,000 or less	\$472.50 (maximum 2 hours inspection time) thereafter \$99.75 per hour or portion thereof
\$ 2,000 to \$ 5,000	\$472.50 plus \$3.41 for each \$100 cost over \$2,000 or fraction of each \$100.00.
\$ 5,000 to \$ 50,000	\$630.00 plus \$1.68 for each \$100 cost over \$5,000 or fraction of each \$100.00.
\$ 50,000 to \$ 1,000,000	\$1,200 plus \$1.15 each \$100 cost over \$50,000 or fraction of each \$100.00.
\$ 1,000,000.01 and over	Contact the Inspections Group

Electrical:

Add applicable 'Safety Codes Council' levies to each permit; \$ 4.50 each permit or 4% of permit levy, whichever is greater.

A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled, or 25% of the fee if a drawing review has been completed or an inspection has been carried out.

When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$500.00 surcharge per permit.

Re-inspections performed in addition to those required by the Town QMP will be charged to the permit applicant at the rate of \$99.75 per inspection plus GST.

Permit extensions will be charged at a flat rate of \$150.00 (plus any applicable SCC levies) for a maximum of 1 year. Variances will be charged at a rate of \$125/hour (minimum 2 hours) plus any applicable SCC levies

SCHEDULE C
Subdivision Fees

Description	Fee
Subdivision Fee	\$500 plus \$125 per new lot
Time Extension	\$500
Endorsement per lot	\$150
Condominium conversion per unit	\$40

BYLAW NO. 2020-17
A BYLAW OF THE TOWN OF MILLET
IN THE PROVINCE OF ALBERTA
TO ESTABLISH FEES RELATED TO DEVELOPMENT,
SUBDIVISION AND SAFETY CODES SERVICES

WHEREAS Section 7 of the Municipal Government Act, Chapter M-26, RSA gives authority to municipal Council's to pass bylaws respecting several matters including services provided by or on behalf of the municipality;

AND WHEREAS, Section 8 of the Municipal Government Act, Chapter M-26, RSA provides the authority for Council to pass bylaws providing a system of licenses, permits or approvals and the associated fees;

AND WHEREAS, Council has approved Bylaw 2020-03 establishing the fees related to development and safety codes services;

NOW, THEREFORE, the Council of the Town of Millet, duly assembled, enacts as follows:

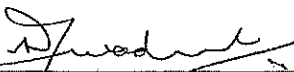
1. That Bylaw 2020-17 be cited as the Development, Subdivision and Safety Codes Fee Bylaw.
2. That Schedules A, B and C shall form part of this bylaw.
3. That Bylaw 2020-03 is hereby repealed.
4. This Bylaw 2020-17 shall come into full force September 1, 2020.

Read a first time this 15th day of July, A.D., 2020.


Read a second time this 19th day of August, A.D., 2020.

Read a third time and finally passed this 19th day of August, A.D., 2020.

TOWN OF MILLET



MAYOR



CHIEF ADMINISTRATIVE OFFICER

**SCHEDULE A
FEES RELATED TO DEVELOPMENT**

RESIDENTIAL	FEE
Accessory Building	\$75.00
Decks	\$75.00
Garage, Detached	\$75.00
Garage, Attached	\$75.00
Carpports	\$75.00
Additions, covered decks/veranda's, enclosures, renovations	\$100.00
Secondary/garage/garden suites	\$75.00
Basement developments	\$75.00
Demolition	\$100.00
Retaining walls	\$75.00
Swimming pools	\$75.00
Minor Home-based Business	\$75.00
Major Home-based Business	\$75.00
Assisted Living Facility	\$200 plus \$50 per unit\bedroom
Bed & Breakfast Facility	\$75.00
Boarding & Lodging House Facility	\$75.00
Day Home Operations	\$75.00
Global Vacation Rental Market Facility	\$75.00
Residential Care Facility	\$200 plus \$50 per unit\bedroom
Residential Sales Centre	\$100.00
New Single Residential Dwelling	\$200.00
Multi-Family Dwelling	\$200 plus \$50 per unit
Modular and RTM Homes (permanent foundation)	\$200.00
Manufactured and Modular Homes (RMP District)	\$200.00
COMMERCIAL/INDUSTRIAL/INSTITUTIONAL	
Non-residential development (new, additions, alterations and accessory buildings over 300 sq. ft)	\$250.00 plus \$0.50\m2
Demolitions	\$200.00
Change in business use (non-residential)	\$100.00
Signs	
On-site sign for licensed business	Included in annual business license fee
Non-Profit Organizations	No charge
Portables	\$75.00
Billboards	\$500.00
DEVELOPMENT DEPOSIT FEES	
New residential (larger than 65m2 (700sqft))	\$1,000.00
Multi-family over four (4) units, public, commercial, industrial	\$3,000.00
OTHER DEVELOPMENT FEES	
Notification Fee	\$75.00
Land Use Bylaw amendment	\$800.00
Municipal Development Plan amendments	\$800.00
Area Structure Plan application	\$2,000.00
Area Structure Plan amendments	\$500.00
Advertising Fee	\$500.00
Additional costs incurred by Town for outside agencies to review plans.	Cost of Service
Development Agreements:	
Single Phase	\$750.00
Multi Phase Development Agreement	\$1,500.00

Manufactured Home Park / Campground	\$1,500.00
Subdivision and Development Appeal fee	\$300.00
Encroachment agreement (includes registration fee)	\$250.00
Variance application (plus notification fee)	\$75.00
Compliance Certificates applications (Policy #10)	
Residential (within 3 working days)	\$75.00
Residential Rush (within one working day)	\$150.00
Non-Residential (within 3 working days)	\$100.00
Non-Residential Rush (within one working day)	\$200.00
Document hard copies (LUB, MDP, ASP, IDP etc.)	\$0.50 per page

**SCHEDULE B
FEES RELATED TO SAFETY CODES PERMITS**

BUILDING PERMIT FEE SCHEDULE

RESIDENTIAL / DWELLING UNITS / FARM

New Construction - Building Permit Levy (main level)	\$0.50 per sq. ft
- Upper / Lower Floors	\$0.39 per sq. ft
No charge for undeveloped basements on new construction	
Building Permit also required for Basement Development	\$0.39 sq. ft (min. \$95.00)
Demolitions Residential	\$104.00 (Flat Rate)

ACCESSORY

Garages (attached or detached) (flat rate) (under 624 sq. ft)	\$125.00 (Flat Rate)
Shops, garages, storage buildings (624 sq. ft and over)	\$0.39 per sq. ft
Additions / renovations / basement development / deck roofs and enclosure	\$0.39 sq. ft (min. fee \$110.00)
Decks 2' (.6m) and over in height And/or garden storage sheds over 107 sq. ft	\$125.00 (Flat Rate)
Fireplaces (if not included in new construction)	\$104.00 (Flat Rate)
Residential Geothermal Heating (Engineer Design Required)	\$275.00 (Flat Rate)

RTM / MODULAR HOMES / MANUFACTURED HOMES

RTM/Modular home or relocate existing residence (Set-up on permanent foundation/basement/piles)	\$0.39 per sq. ft (min. fee \$350.00)
Building Permit also required for Basement Development	\$0.39 per sq. ft (min. fee \$110.00)
Manufactured home set-up (Set-up on blocking/foundation/piles)	\$150.00 (Flat Rate)
Manufactured home roof retrofit	\$150.00 (Flat Rate)

COMMERCIAL / INDUSTRIAL / INSTITUTIONAL / APARTMENTS / RESIDENTIAL
UNITS (5 OR MORE)

First \$1,000,000.00 construction value	\$6.00 per/ \$1,000 construction value
Over \$1,000,000.00 construction value (\$4.50 per/ \$1,000 construction value over \$1,000,000.00)	\$6,000.00 plus
Minimum Commercial Permit Fee	\$300.00 (Flat Rate)
Demolitions Commercial (flat rate)	\$125.00 (Flat Rate)
Commercial Geothermal Heating (Engineer Design Required)	\$275.00 (Flat Rate)

MISCELLANEOUS

Fee for Service (As Built / Existing Buildings)	\$95.00 an hour (min 2-hour charge)
Change of Occupancy / Tenant Improvement permit	See Building Commercial Min Fee
Re-open Old Files	\$95.00
Retaining Wall attached to building	\$95.00 (Flat Rate)
Detached retaining wall, no building permit required	
Freestanding signs / Billboard signs (foundation for billboard must be designed by a professional engineer)	\$200.00 (Flat Rate)

Building:

Add applicable 'Safety Codes Council' levies to each permit; \$4.50 each permit or 4% of permit levy, whichever is greater.

A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled, or 25% of the fee if a drawing review has been completed or an inspection has been carried out.

When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$100.00 surcharge per permit.

Re-inspections performed in addition to those required by the Town QMP will be charged to the permit applicant at the rate of \$95.00 per inspection plus GST.

GAS PERMIT FEE SCHEDULE

Residential Installations		Non-Residential Installations			
Number of Outlets	Permit Fee	BTU Input	Permit Fee	BTU Input	Permit Fee
1	\$90.00	10,000	\$90.00	210,000	\$120.00
2	\$95.00	20,000	\$90.00	230,000	\$120.00
3	\$105.00	30,000	\$90.00	250,000	\$130.00
4	\$120.00	40,000	\$90.00	300,000	\$135.00
5	\$135.00	50,000	\$95.00	350,000	\$140.00
6	\$150.00	60,000	\$95.00	400,000	\$145.00
7	\$165.00	70,000	\$95.00	450,000	\$155.00
8	\$180.00	80,000	\$95.00	500,000	\$160.00
9	\$190.00	90,000	\$95.00	550,000	\$165.00
10	\$200.00	100,000	\$100.00	600,000	\$170.00
11	\$210.00	110,000	\$100.00	650,000	\$175.00
12	\$220.00	120,000	\$100.00	700,000	\$180.00
13	\$230.00	130,000	\$100.00	750,000	\$185.00
14	\$235.00	140,000	\$100.00	800,000	\$190.00
15	\$245.00	150,000	\$105.00	850,000	\$195.00
16	\$250.00	160,000	\$105.00	900,000	\$205.00
17	\$255.00	170,000	\$105.00	950,000	\$215.00
18	\$260.00	180,000	\$105.00	1,000,000	\$250.00
19	\$265.00	190,000	\$105.00	1,000,001 to 2,000,000	\$270.00
20	\$270.00	200,000	\$115.00		
		Over 2,000,000 Add \$5.00 per 100,000 BTU			

Propane and Small Installations

Propane Tank Sets (New or Replacements)	\$100.00
Temporary Propane/Natural Gas Heating (Includes Tank Set)	\$100.00
Gas/Propane Cylinder Refill Centers	\$280.00
Replacement Commercial or Industrial Appliances (per unit)	
1 - 400,000 BTU Input	\$150.00 per Unit
400,001 - 3,000,000 BTU Input	\$230.00 per Unit
Over 3,000,000 BTU Input	\$330.00 per Unit

Gas:

Add applicable 'Safety Codes Council' levies to each permit; \$ 4.50 each permit or 4% of permit levy, whichever is greater!

A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled, or 25% of the fee if a drawing review has been completed or an inspection has been carried out.

When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$100.00 surcharge per permit. Re-inspections performed in addition to those required by the Town QMP will be charged to the permit applicant at the rate of \$95.00 per inspection plus GST.

PLUMBING PERMIT FEE SCHEDULE (RESIDENTIAL)

# of Fixtures	Permit Fee	# of Fixtures	Permit Fee
1	\$90.00	21	\$190.00
2	\$95.00	22	\$195.00
3	\$100.00	23	\$200.00
4	\$105.00	24	\$205.00
5	\$110.00	25	\$210.00
6	\$115.00	26	\$215.00
7	\$120.00	27	\$220.00
8	\$125.00	28	\$225.00
9	\$130.00	29	\$230.00
10	\$135.00	30	\$235.00
11	\$140.00	31	\$240.00
12	\$145.00	32	\$245.00
13	\$150.00	33	\$250.00
14	\$155.00	34	\$255.00
15	\$160.00	35	\$260.00
16	\$165.00	36	\$265.00
17	\$170.00	37	\$270.00
18	\$175.00	38	\$275.00
19	\$180.00	39	\$280.00
20	\$185.00	40	\$285.00
Add \$4.00 per fixture over 40			

PRIVATE SEWAGE PERMITS

Private Sewage System - \$380.00

Holding Tanks - \$155.00

Plumbing:

Add applicable 'Safety Codes Council' levies to each permit; \$ 4.50 each permit or 4% of permit levy, whichever is greater!

A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled, or 25% of the fee if a drawing review has been completed or an inspection has been carried out.

When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$100.00 surcharge per permit.

Re-inspections performed in addition to those required by the Town QMP will be charged to the permit applicant at the rate of \$95.00 per inspection plus GST

PLUMBING PERMIT FEE SCHEDULE (COMMERCIAL)

# of Fixtures	Permit Fee	# of Fixtures	Permit Fee	# of Fixtures	Permit Fee
1	\$90.00	35	\$260.00	69	\$430.00
2	\$95.00	36	\$265.00	70	\$435.00
3	\$100.00	37	\$270.00	71	\$440.00
4	\$105.00	38	\$275.00	72	\$445.00
5	\$110.00	39	\$280.00	73	\$450.00
6	\$115.00	40	\$285.00	74	\$455.00
7	\$120.00	41	\$290.00	75	\$460.00
8	\$125.00	42	\$295.00	76	\$465.00
9	\$130.00	43	\$300.00	77	\$470.00
10	\$135.00	44	\$305.00	78	\$475.00
11	\$140.00	45	\$310.00	79	\$480.00
12	\$145.00	46	\$315.00	80	\$485.00
13	\$150.00	47	\$320.00	81	\$490.00
14	\$155.00	48	\$325.00	82	\$495.00
15	\$160.00	49	\$330.00	83	\$500.00
16	\$165.00	50	\$335.00	84	\$505.00
17	\$170.00	51	\$340.00	85	\$510.00
18	\$175.00	52	\$345.00	86	\$515.00
19	\$180.00	53	\$350.00	87	\$520.00
20	\$185.00	54	\$355.00	88	\$525.00
21	\$190.00	55	\$360.00	89	\$530.00
22	\$195.00	56	\$365.00	90	\$535.00
23	\$200.00	57	\$370.00	91	\$540.00
24	\$205.00	58	\$375.00	92	\$545.00
25	\$210.00	59	\$380.00	93	\$550.00
26	\$215.00	60	\$385.00	94	\$555.00
27	\$220.00	61	\$390.00	95	\$560.00
28	\$225.00	62	\$395.00	96	\$565.00
29	\$230.00	63	\$400.00	97	\$570.00
30	\$235.00	64	\$405.00	98	\$575.00
31	\$240.00	65	\$410.00	99	\$580.00
32	\$245.00	66	\$415.00	100	\$585.00
33	\$250.00	67	\$420.00	Add \$4.00 each fixture over	
34	\$255.00	68	\$425.00	100	

ELECTRICAL PERMIT FEE SCHEDULE
 (For "Other Than" New Single Family Residential)

Installation Cost's	Permit Fee	Installation Cost's	Permit Fee	Installation Cost's	Permit Fee
Under 1,000	\$95.00	20,000.01 - 30,000	\$335.00	220,000.01 - 230,000	\$960.00
1,000.01 - 1,500	\$100.00	30,000.01 - 40,000	\$370.00	230,000.01 - 240,000	\$1,000.00
1,500.01 - 2,000	\$110.00	40,000.01 - 50,000	\$405.00	240,000.01 - 250,000	\$1,100.00
2,000.01 - 2,500	\$120.00	50,000.01 - 60,000	\$440.00	250,000.01 - 300,000	\$1,200.00
2,500.01 - 3,000	\$130.00	60,000.01 - 70,000	\$475.00	300,000.01 - 350,000	\$1,300.00
3,000.01 - 3,500	\$140.00	70,000.01 - 80,000	\$510.00	350,000.01 - 400,000	\$1,400.00
3,500.01 - 4,000	\$ 150.00	80,000.01 - 90,000	\$545.00	400,000.01 - 450,000	\$1,500.00
4,000.01 - 4,500	\$160.00	90,000.01 - 100,000	\$580.00	450,000.01 - 500,000	\$1,600.00
4,500.01 - 5,000	\$170.00	100,000.01 - 110,000	\$600.00	500,000.01 - 550,000	\$1,700.00
5,000.01 - 5,500	\$180.00	110,000.01 - 120,000	\$630.00	550,000.01 - 600,000	\$1,800.00
5,500.01 - 6,000	\$190.00	120,000.01 - 130,000	\$660.00	600,000.01 - 650,000	\$1,900.00
6,000.01 - 6,500	\$200.00	130,000.01 - 140,000	\$690.00	650,000.01 - 700,000	\$2,000.00
6,500.01 - 7,000	\$210.00	140,000.01 - 150,000	\$720.00	700,000.01 - 750,000	\$2,100.00
7,000.01 - 7,500	\$220.00	150,000.01 - 160,000	\$750.00	750,000.01 - 800,000	\$2,250.00
7,500.01 - 8,000	\$230.00	160,000.01 - 170,000	\$780.00	800,000.01 - 850,000	\$2,350.00
8,000.01 - 8,500	\$240.00	170,000.01 - 180,000	\$810.00	850,000.01 - 900,000	\$2,450.00
8,500.01 - 9,000	\$250.00	180,000.01 - 190,000	\$840.00	900,000.01 - 950,000	\$2,550.00
9,000.01 - 9,500	\$260.00	190,000.01 - 200,000	\$870.00	950,000.01 - 1,000,000	\$2,650.00
9,500.01 - 10,000	\$270.00	200,000.01 - 210,000	\$900.00	For each additional \$50,000 over \$1,000,000	\$2,650.00 + \$50.00 per unit
10,000.01 - 20,000	\$300.00	210,000.01 - 220,000	\$930.00		

For installation costs exceeding \$1,000,000.00, please contact The Inspections Group Inc. to verify permit fee.

Installation Cost -- Total value of electrical materials, fixtures and supplies plus labor
 (in the case of a homeowner -- double the value of materials, fixtures & supplies to get the installation cost)

TEMPORARY AND SERVICE CONNECTIONS, CONDUCTORS AND FEEDERS --
 A flat fee of \$95.00 (plus Safety Codes Fee \$4.50) will be charged for temporary services and above ground or underground service connections, conductors and feeders.

**ELECTRICAL PERMIT FEE SCHEDULE
(For "NEW" Single Family Residential)**

Square Footage	Permit Fee
Up to 1200 square feet	\$150.00
1201 to 1500 square feet	\$175.00
1501 to 2000 square feet	\$200.00
2001 to 2500 square feet	\$225.00
Over 2500 square feet	\$250.00
Attached Garage	Include square footage of garage with house
Manufactured, Modular and RTM Homes (on foundation or basement)	\$100.00
Basement development wiring – new home - if done at time of initial construction (otherwise as per above)	\$95.00
Mobile home connection	\$95.00
Detached Residential Garage	\$.20 a sq. ft. (minimum fee \$95.00)

**ANNUAL ELECTRICAL PERMIT FEE SCHEDULE
(Based on Cost of Installation)**

Total Cost of Installation	Permit Fee
\$ 2,000 or less	\$450.00 (maximum 2 hours inspection time) thereafter \$95.00 per hour or portion thereof
\$ 2,000 to \$ 5,000	\$450.00 plus \$3.25 for each \$100 cost over \$2,000 or fraction of each \$100.00.
\$ 5,000 to \$ 50,000	\$600.00 plus \$1.60 for each \$100 cost over \$5,000 or fraction of each \$100.00.
\$ 50,000 to \$ 1,000,000	\$1,200 plus \$1.10 each \$100 cost over \$50,000 or fraction of each \$100.00.
\$ 1,000,000.01 and over	Contact the Inspections Group

Electrical:

Add applicable 'Safety Codes Council' levies to each permit; \$ 4.50 each permit or 4% of permit levy, whichever is greater!

A minimum cancellation fee of \$35.00 will be retained when a permit is cancelled, or 25% of the fee if a drawing review has been completed or an inspection has been carried out.

When work has commenced without first obtaining the required permit(s); the permit fees will be doubled up to a maximum of \$100.00 surcharge per permit.

Re-inspections performed in addition to those required by the Town QMP will be charged to the permit applicant at the rate of \$95.00 per inspection plus GST

SCHEDULE C

Description	Fee
Subdivision Fee	\$500 plus \$125 per new lot
Time Extension	\$500
Endorsement per lot	\$150
Condominium conversion per unit	\$40



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: November 23rd, 2022
Originated By: Joyce Vanderlee
Agenda Item: 9.0 Agreements

BACKGROUND/PROPOSAL

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

That the Following Agreement Renewal be considered by Council

9.1 Fortis Electric Distribution System Franchise Agreement

COSTS/SOURCE OF FUNDING

RECOMMENDED ACTION:



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Council Meeting
Meeting Date: November 23rd, 2022
Originated By: Lisa Schoening, CAO
Agenda Item: 9.1 Franchise Agreement Extension

BACKGROUND/PROPOSAL

The Electric Distribution System Franchise Agreement between Fortis Alberta and the Town of Millet dated January 1, 2014 is expiring at the end of 2023. Fortis Alberta intends to renew the agreement.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The agreement allows for two extension terms if so desired to be implemented.

COSTS/SOURCE OF FUNDING

If the Town does not have a franchise agreement, franchise fees cannot be collected. For 2021 the Town received \$72,434.97 in franchise fees from Fortis Alberta.

RECOMMENDED ACTION:

That Council approve the renewal of the Fortis Alberta Electric Distribution Franchise Agreement dated January 1, 2014 for the first subsequent term (5 years) expiring December 31, 2028.

COUNCIL MEETING

NOV 23 2022

ITEM # 9.1

September 27, 2022

Town of Millet
4528 - 51st Street
Millet, Alberta T0C 1Z0

Attention: Lisa Schoening, CAO

Subject: Renewal of Electric Distribution System Franchise Agreement, dated [January 1, 2014], between FortisAlberta Inc. ("**FortisAlberta**") and the Town of Millet (the "**Municipality**") (the "**Agreement**")

In this letter, except where the contrary is shown, capitalized words and phrases shall have the meaning ascribed to them in the Agreement.

Please be advised that the Initial Term of the Agreement is scheduled to expire on December 31, 2023 and FortisAlberta, pursuant to Article 3 of the Agreement, hereby provides the Municipality with written notice of its intention to renew the Agreement.

The renewal of the Agreement is part of FortisAlberta's on-going commitment to doing business with the Municipality by continuing to provide exclusive safe and reliable power distribution services to your community. Our partnership is one we significantly value, and we remain committed to offering many benefits, including but not limited to the implementation and development of utility infrastructure, detailed reporting, limiting liability, and ensuring the Municipality's satisfaction with all FortisAlberta completed ground reclamation work.

FortisAlberta appreciates our partnership and providing power distribution services to your community is a privilege. FortisAlberta looks forward to continuing to build a strong working relationship.

In accordance with Article 3 of the Agreement and as written evidence of the Municipality's agreement to renew the Agreement on the same terms and conditions and enter the First Subsequent Term, the Municipality has executed this letter below.

Acknowledged and agreed to:

Signature: _____

Name: _____

Title: _____

Date: _____

Town of Millet
September XX, 2022

Page | 2

If you have any questions or concerns about any of the foregoing and would like to schedule a meeting to further discuss or would like to request a franchise presentation to Council and Administration, please feel free to contact me at your convenience.

Sincerely,

Chris Burt
Stakeholder Relations Manager

Millet – Franchise Renewal

Franchise Details

- In Decision 2013-232, dated June 19, 2013, the Alberta Utilities Commission approved the franchise agreement between Millet and FortisAlberta.
- The approved franchise agreement was effective January 1, 2014, with a term of 20 years:

Initial Term	10 years	January 1, 2014 to December 31, 2023
First Subsequent Term	5 years	January 1, 2024 to December 31, 2028
Second Subsequent Term	5years	January 1, 2029 to December 31, 2033

- Millet gave third reading and passed Bylaw 2012-14, on June 26, 2013, to enter into the franchise agreement.

Renewal and Next Steps

Clause 3, from the franchise agreement regarding expiry and renewal states:

3) EXPIRY AND RENEWAL OF AGREEMENT

Following the expiration of the Initial Term, this Agreement shall be renewed for a further period of five (5) years (the "First Subsequent Term"), provided the Company gives written notice to the Municipality not less than twelve (12) months prior to the expiration of the Initial Term of its intention to renew this Agreement and the Municipality agrees in writing to the renewal not less than six (6) months prior to the expiration of the Initial Term.

This requires:

- FortisAlberta to give written notice to Millet prior to December 31, 2022, of its intention to renew the franchise agreement.
- Millet to agree in writing to the renewal prior to June 30, 2023.

FortisAlberta will be providing written notice of its intention to renew the franchise agreement prior to December 31, 2022.

Given that the franchise agreement and its associated terms was previously approved by Council and the Alberta Utilities Commission, depending on the circumstances in Millet, Council approval may or may not be needed.

If it would be of assistance, I have a franchise renewal presentation to support administration and provide information to Council regarding the Franchise Agreement and the associated renewal. I would be happy to address Council at an upcoming meeting on this topic.



TOWN OF MILLET REQUEST FOR DECISION (RFD)

Meeting: Regular Council Meeting
Meeting Date: November 23, 2022
Originated By: Rob Pelletier
Agenda Item: 11.1 Arena Light Replacement

BACKGROUND/PROPOSAL

We have currently come to the end of our lifespan of the lighting in the arena. It has been an ongoing issue for over 12 months now and we have been changing 3 or 4 lights at a time as they burn out. We have approximately changed out 16 now.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

One option would be to keep changing these on an ongoing basis, but it is more expensive to do it this way for a few reasons.

1. The cost of materials is going up on almost a daily basis.
2. Set up and take down as well as drive time and equipment costs need to be paid each time we do this.
3. There is a safety concern when there are dark spots and shadows when playing an indoor sport which may make people shy away from wanting to rent our facility feeling that it is not kept up properly.
4. There is also a cost for town wages each time this needs to be addressed by having to price out and source materials, contractors etc.

The other option would be to have the last 40 lights all changed at the same time, by which we would be eliminating the problem all together but would come with a higher upfront cost. These lights come with a 20-year life span and a warranty of 5 years.

COSTS/SOURCE OF FUNDING

The anticipated cost for the replacement of the remaining 40 lights is \$22,500 to funded through the operating budget.

RECOMMENDED ACTION:

That Council approve the replacement of 40 lights at the Agriplex at an estimated cost of \$22,500 to be funded through the operating budget.

COUNCIL MEETING

NOV 23 2022

ITEM # 11.1 P53



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: November 23rd, 2022
Originated By: Lisa Schoening, CAO
Agenda Item: 11.2 Emerging Trends in Municipal Law Brownlee

BACKGROUND/PROPOSAL

Brownlee LLP has invited council to attend the annual Emerging Trends in Municipal Law Seminar on February 16th 2023.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

COSTS/SOURCE OF FUNDING

RECOMMENDED ACTION:

That Council provide Administration with their availability.

COUNCIL MEETING

NOV 23 2022

ITEM # 11.2



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Council Meeting
Meeting Date: November 23rd, 2022
Originated By: Annette Gordon
Agenda Item: 11.3 Operating and Capital Draft Budget

BACKGROUND/PROPOSAL

Per the MGA council must pass a 3-year operating budget and a 5-year capital budget.

Council met on October 23rd, 2022, to go through the operating and capital budget for 2023.

For the operating budget all changes from comments and changes recommended during discussion or policy changes are highlighted in Blue. No changes were made to amortization.

For Capital all projects that were voted on during the October 23rd, 2022, meeting have been included. Any Out of Budget Capital projects that are not listed in the 2023 budget, will have to be brought back to council for approval in 2023.

Recommended Resolution:

To make any changes or comments to the proposed budget presented today, or if no comments or questions to pass the 2023 operating and capital budget.

COUNCIL MEETING

NOV 23 2022

ITEM # 113

Department	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET 3.73%	2023 BUDGET 3.93%	% Change over 2022 Budget	2024 BUDGET 4.1%	2025 BUDGET 2.0%	2026 BUDGET 1.5%
1 TOTAL REVENUES	(3,957,335)	(3,973,454)	#N/A	(4,216,810)	(4,424,875)	4.93%	(4,436,598)	(4,500,194)	(4,581,084)
2 TOTAL EXPENDITURES	4,184,719	3,973,455	#N/A	4,216,810	4,424,874	4.93%	4,436,598	4,500,195	4,581,084
3 DEFICIT (SURPLUS)	227,384	0	#N/A	(0)	(0)		(0)	0	(0)
REVENUES									
4 Taxes	(1,864,899)	(1,857,092)	#N/A	(1,936,735)	(2,012,848)	3.93%	(2,095,375)	(2,137,283)	(2,169,342)
5 Grants in Lieu	(1,945)	(2,600)	#N/A	(2,600)	(2,600)	0.00%	(2,600)	(1,500)	(1,500)
6 Revenues from Municipal Sources	(405,453)	(378,400)	#N/A	(406,400)	(416,640)	2.52%	(401,400)	(405,400)	(412,400)
7 Gain / Loss on Disposal									
8 Sale of Land									
LEGISLATIVE SERVICES									
9 REVENUE	(3,890)	(2,000)	-	-	-		-	-	-
10 Conditional Grants	(3,890)	(2,000)	-	-	-		-	-	-
EXPENSES									
11 Salaries, Wages, Benefits	94,673	104,441	#N/A	109,441	123,858	13.17%	126,745	129,180	131,663
12 General and Contracted Services	7,654	11,308	#N/A	8,459	6,000	-29.07%	5,500	5,500	5,500
13 Materials, Goods, and Supplies	6,076	4,500	#N/A	6,000	5,500	-8.33%	5,500	5,500	5,500
14 Other									
15 TOTAL EXPENSE	108,404	120,249	#N/A	123,900	135,358	9.25%	137,745	140,180	142,663
16 TOTAL LEGISLATIVE SERVICES	104,514	118,249	#N/A	123,900	135,358	9.25%	137,745	140,180	142,663

Department 2021 ACTUAL 2021 BUDGET 2022 ACTUAL YTD SEP 2022 BUDGET 2023 BUDGET % Change over 2022 Budget 2024 BUDGET 2025 BUDGET 2026 BUDGET

3.73% 4.1% 2.0% 1.5%

GENERAL ADMINISTRATION

REVENUE

17	Sales of Goods & Services	(3,630)	(1,500)	#N/A	(2,500)	(5,500)	120.00%	(3,500)	(3,500)	(3,500)
18	Other Revenue from Own Sources	(29,694)	(27,000)	#N/A	(25,500)	(48,800)	91.37%	(32,000)	(32,000)	(32,000)
19	Conditional Grants	(74,479)	(72,200)	#N/A	(72,879)	(72,879)	0.00%	(35,000)	(35,000)	(35,000)
20	Other Transactions									
21	Total Revenue	(107,803)	(100,700)	#N/A	(100,879)	(127,179)	26.07%	(70,500)	(70,500)	(70,500)

EXPENDITURES

22	Salaries, Wages, Benefits	406,114	387,347	#N/A	362,150	438,481	21.08%	450,946	459,575	468,372
23	General and Contracted Services	397,755	243,200	#N/A	261,340	285,250	9.15%	264,000	268,500	266,000
24	Materials, Goods, and Supplies	10,799	14,400	#N/A	13,250	12,500	-5.66%	14,000	14,000	14,000
25	Utilities	11,311	12,200	#N/A	12,000	11,000	-8.33%	11,000	11,000	11,000
26	Financial Service Charges	56,095	62,683	#N/A	115,706	108,206	-6.48%	108,206	108,206	108,206
27	Other Transactions	33,810	114,500	#N/A	122,000	116,743	-4.31%	125,269	122,403	127,169
28	Transfer to Reserves	-	-	#N/A	9,041	30,000	231.82%	10,000	10,000	10,000
29	Total Expenses	915,885	834,330	#N/A	895,487	1,002,180	11.91%	983,421	993,684	1,004,746

30 TOTAL GENERAL ADMINISTRATION

		808,082	733,630	#N/A	794,608	875,001	10.12%	912,921	923,184	934,246
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Department	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	% Change over 2022 Budget	2024 BUDGET	2025 BUDGET	2026 BUDGET
FIRE DEPARTMENT									
REVENUE									
31 Contribution from Rural Society	(123,232)	(120,700)	#N/A	(124,500)	(121,200)	-2.65%	(121,200)	(121,200)	(121,200)
32 Total Revenue	(123,232)	(120,700)	#N/A	(124,500)	(121,200)	-2.65%	(121,200)	(121,200)	(121,200)
EXPENDITURES									
33 Salaries, Wages, Benefits	136,691	138,870	#N/A	138,870	138,870	0.00%	137,500	137,500	137,500
34 General and Contracted Services	51,340	58,722	#N/A	60,882	61,382	0.82%	64,882	64,882	64,882
35 Materials, Goods, and Supplies	13,596	9,600	#N/A	11,600	11,600	0.00%	14,400	14,400	14,400
36 Utilities	11,382	11,500	#N/A	11,500	11,500	0.00%	15,000	15,000	15,000
37 Transfers	500	1,000	#N/A	1,000	1,000	0.00%	1,000	1,000	1,000
38 Financial Service Charges	-	-	-	-	-	0.00%	-	-	-
39 Other Transactions	13,082	12,600	#N/A	18,500	18,500	0.00%	18,500	18,500	18,500
40 Total Expenses	226,590	232,292	#N/A	242,352	242,852	0.21%	251,282	251,282	251,282
41 TOTAL FIRE DEPARTMENT	103,358	111,592	#N/A	117,852	121,652	3.22%	130,082	130,082	130,082

Department	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	% Change over 2022 Budget	2024 BUDGET	2025 BUDGET	2026 BUDGET
EMERGENCY MANAGEMENT									
REVENUE									
42 Other Revenue	-	-	-	-	-	-	-	-	-
43 Other Government Grants	-	-	-	-	-	-	-	-	-
44 Total Revenue	-	-	-	-	-	-	-	-	-
EXPENDITURES									
45 Salaries, Wages, Benefits	29,967	37,255	#N/A	8,046	8,287	3.00%	8,536	8,792	9,056
46 General and Contracted Services	-	500	#N/A	500	500	0.00%	500	500	500
47 Materials, Goods, and Supplies	300	300	#N/A	400	400	0.00%	400	400	400
48 Transfers	-	-	-	-	-	-	-	-	-
49 Total Expenses	30,267	38,055	#N/A	8,946	9,187	2.70%	9,436	9,692	9,956
50 TOTAL EMERGENCY MANAGEMENT	30,267	38,055	#N/A	8,946	9,187	2.70%	9,436	9,692	9,956

Department	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET 3.73%	2023 BUDGET 3.93%	% Change over 2022 Budget	2024 BUDGET 4.1%	2025 BUDGET 2.0%	2026 BUDGET 1.5%
BYLAW ENFORCEMENT									
REVENUE									
51 Other Revenue from Own Sources	(4,608)	(8,000)	#N/A	(7,750)	(8,500)	9.68%	(8,500)	(8,500)	(8,500)
52 Total Revenue	(4,608)	(8,000)	#N/A	(7,750)	(8,500)	9.68%	(8,500)	(8,500)	(8,500)
EXPENDITURES									
53 Salaries, Wages, Benefits	94,988	95,945	#N/A	95,023	85,712	-9.80%	87,376	89,074	90,805
54 General and Contracted Services	46,151	46,213	#N/A	64,870	84,947	30.95%	119,399	123,979	128,752
55 Materials, Goods, and Supplies	2,294	5,000	#N/A	5,000	3,250	-35.00%	3,250	3,250	3,250
56 Total Expenses	143,433	147,158	#N/A	164,893	173,909	5.47%	210,025	216,303	222,808
57 TOTAL BYLAW ENFORCEMENT	138,825	139,158	#N/A	157,143	165,409	5.26%	201,525	207,803	214,308
SAFETY DEPARTMENT									
EXPENDITURES									
58 Salaries, Wages, Benefits	-	4,670	#N/A	14,168	14,684	3.65%	14,978	15,278	15,583
59 General and Contracted Services	-	-	#N/A	-	-	0.00%	-	-	-
60 Materials, Goods, and Supplies	3,471	5,000	#N/A	5,000	5,000	0.00%	5,000	5,001	5,002
61 Total Expenses	3,471	9,670	#N/A	19,168	19,684	2.69%	19,978	20,279	20,585
62 TOTAL SAFETY	3,471	9,670	#N/A	19,168	19,684	2.69%	19,978	20,279	20,585

	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	% Change over 2022 Budget	2024 BUDGET	2025 BUDGET	2026 BUDGET
Department									
PUBLIC WORKS SERVICES									
REVENUE									
63	-	(17,803)	#N/A	(17,803)	(17,803)	0.00%	(17,803)	(17,803)	(17,803)
64	-	(17,803)	#N/A	(17,803)	(17,803)	0.00%	(17,803)	(17,803)	(17,803)
EXPENDITURES									
65	64,199	86,624	#N/A	75,307	123,573	64.09%	125,981	128,437	130,943
66	17,009	15,970	#N/A	20,450	15,600	-23.72%	15,600	15,600	15,600
67	19,840	14,050	#N/A	9,050	11,300	24.86%	9,300	9,300	9,300
68	16,058	17,500	#N/A	17,500	19,000	8.57%	20,800	20,800	20,800
69	22,739	50,303	#N/A	45,303	43,303	-4.41%	48,303	48,303	48,303
70	-	125,000	#N/A	100,000	100,000	0.00%	125,000	130,000	135,000
71	139,845	309,447	#N/A	267,610	312,776	16.88%	344,984	352,440	359,946
72	139,845	291,644	#N/A	249,807	294,973	18.08%	327,181	334,637	342,143
TRANSPORTATION									
REVENUE									
73	(6,120)	(4,000)	#N/A	(5,500)	(6,000)	9.09%	(6,000)	(6,000)	(6,000)
74	(24,000)	(25,000)	#N/A	(24,000)	(24,000)	0.00%	(24,000)	(24,000)	(24,000)
75	-	-	-	-	(12,500)		(25,000)	-	-
76	(30,120)	(29,000)	#N/A	(29,500)	(42,500)	44.07%	(55,000)	(30,000)	(30,000)
EXPENDITURES									
77	25,155	43,150	#N/A	32,150	55,900	73.87%	55,650	35,650	35,650
78	99,691	88,400	#N/A	86,000	86,000	0.00%	92,000	92,000	92,000
79	-	-	-	-	-		-	-	-
80	124,846	131,550	#N/A	118,150	141,900	20.10%	147,650	127,650	127,650
TOTAL TRANSPORTATION									
	94,726	102,550	#N/A	88,650	99,400	12.13%	92,650	97,650	97,650

	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	% Change over 2022 Budget	2024 BUDGET	2025 BUDGET	2026 BUDGET
				3.73%	3.93%		4.1%	2.0%	1.5%
Department									
STORM SEWER									
EXPENDITURES									
81 General and Contracted Services	5,750	5,000	#N/A	5,000	5,000	0.00%	5,000	5,000	5,000
82 Total Expenses	5,750	5,000	#N/A	5,000	5,000	0.00%	5,000	5,000	5,000
83 TOTAL STORM SEWER	5,750	5,000	#N/A	5,000	5,000	0.00%	5,000	5,000	5,000
WATER SERVICES									
REVENUE									
84 Sales of Goods & Services	(487,753)	(484,000)	#N/A	(511,579)	(531,410)	3.88%	(553,066)	(576,509)	(597,769)
85 Other Revenue from Own Sources	(6,105)	(4,000)	#N/A	(6,000)	(5,000)	-16.67%	(5,000)	(5,000)	(5,000)
86 Other Transactions	-	-	-	-	-	-	-	-	-
87 Total Revenue	(493,858)	(488,000)	#N/A	(517,579)	(536,410)	3.64%	(558,066)	(581,509)	(602,769)
EXPENDITURES									
88 Salaries, Wages, Benefits	100,786	142,107	#N/A	148,150	164,185	10.82%	173,769	176,914	180,123
89 General and Contracted Services	355,547	305,170	#N/A	327,180	332,760	1.71%	345,695	354,898	364,378
90 Materials, Goods, and Supplies	19,905	14,500	#N/A	27,500	18,000	-34.55%	19,500	19,500	19,500
91 Utilities	6,954	8,000	#N/A	8,000	7,500	-6.25%	8,000	8,000	8,000
92 Financial Service Charges	18,286	19,653	#N/A	19,654	19,653	-0.01%	19,654	19,653	19,653
93 Transfer to Reserves	36,455	21,000	#N/A	18,000	40,000	122.22%	42,000	45,000	45,000
94 Other Transactions									
95 Total Expenses	537,933	510,430	#N/A	548,484	582,098	6.13%	608,618	623,966	636,654
96 TOTAL WATER SERVICES	44,075	22,430	#N/A	30,905	45,688	47.83%	50,551	42,457	33,884

2024 BUDGET
4.1%

2023 BUDGET
3.93%

2022 BUDGET
3.73%

2022 ACTUAL YTD SEP

2021 BUDGET

2021 ACTUAL

2025 BUDGET
2.0%

2026 BUDGET
1.5%

% Change over 2022 Budget

Department
SEWER SERVICES

	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET
REVENUE								
97 Sales of Goods & Services	(275,321)	(273,000)	#N/A	(273,000)	(309,400)	(323,096)	(328,658)	(334,331)
98 Other Revenue								
99 Total Revenue	<u>(275,321)</u>	<u>(273,000)</u>	<u>#N/A</u>	<u>(273,000)</u>	<u>(309,400)</u>	<u>(323,096)</u>	<u>(328,658)</u>	<u>(334,331)</u>

EXPENDITURES

100 Salaries, Wages, Benefits	97,861	126,497	#N/A	145,600	161,685	166,269	169,414	172,623
101 General and Contracted Services	18,928	19,150	#N/A	23,330	24,830	25,750	25,750	25,750
102 Materials, Goods, and Supplies	1,305	7,000	#N/A	5,000	7,000	7,000	7,000	7,000
103 Utilities	10,784	12,400	#N/A	11,300	11,000	11,000	11,000	11,000
104 Financial Service Charges								
105 Transfer to reserve	71,953	75,073	#N/A	51,865	47,905	57,526	68,037	79,074
106 Total Expenses	<u>200,832</u>	<u>240,120</u>	<u>#N/A</u>	<u>237,095</u>	<u>252,420</u>	<u>267,545</u>	<u>281,201</u>	<u>295,447</u>
107 TOTAL SEWER SERVICES	<u>(74,489)</u>	<u>(32,880)</u>	<u>#N/A</u>	<u>(35,905)</u>	<u>(56,980)</u>	<u>(55,551)</u>	<u>(47,457)</u>	<u>(38,884)</u>

GARBAGE COLLECTION SERVICES

REVENUE

108 Sales of Goods & Services	(280,658)	(277,400)	#N/A	(288,496)	(289,950)	(299,073)	(308,196)	(317,319)
109 Other Revenue from Own Sources	(2,430)	(3,000)	#N/A	(23,000)	(31,500)	(21,500)	(21,500)	(21,500)
110 Total Revenue	<u>(283,088)</u>	<u>(280,400)</u>	<u>#N/A</u>	<u>(311,496)</u>	<u>(321,450)</u>	<u>(320,573)</u>	<u>(329,696)</u>	<u>(338,819)</u>

EXPENDITURES

111 Salaries, Wages, Benefits	24,019	24,233	#N/A	25,398	17,139	17,653	18,182	18,728
112 General and Contracted Services	221,298	218,011	#N/A	239,583	257,131	264,584	272,262	280,170
113 Sale to other Governments	2,700	3,000	#N/A	3,000	1,500	1,500	1,500	1,500
114 Transfers	5,789	6,000	#N/A	6,000	6,000	6,000	6,000	6,000
115 Transfer to Reserves	35,798	29,156	#N/A	17,515	13,932	4,849	5,629	5,629
116 Total Expenses	<u>289,603</u>	<u>280,400</u>	<u>#N/A</u>	<u>291,496</u>	<u>295,701</u>	<u>294,586</u>	<u>303,573</u>	<u>312,027</u>

117 TOTAL GARBAGE COLLECTION SERVICES

	<u>6,516</u>	<u>0</u>	<u>#N/A</u>	<u>(20,000)</u>	<u>(25,749)</u>	<u>(25,987)</u>	<u>(26,123)</u>	<u>(26,792)</u>
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**Department
FCSS SERVICES**

	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	% Change over 2022 Budget	2024 BUDGET	2025 BUDGET	2026 BUDGET
REVENUE									
118 Sales of Goods & Services	(5,613)	(6,500)	#N/A	(6,500)	(6,500)	0.00%	(6,500)	(6,500)	(6,500)
119 Conditional Grants	(57,360)	(57,360)	#N/A	(57,360)	(57,360)	0.00%	(57,360)	(57,360)	(57,360)
120 Total Revenue	(62,973)	(63,860)	#N/A	(63,860)	(63,860)	0.00%	(63,860)	(63,860)	(63,860)
EXPENDITURES									
121 Salaries, Wages, Benefits	25,925	34,400	#N/A	39,010	58,412	49.74%	34,450	34,450	34,450
122 General and Contracted Services	7,263	7,646	#N/A	7,646	8,950	17.05%	7,950	8,950	7,950
123 Materials, Goods, and Supplies	32,350	36,154	#N/A	31,544	46,104	46.16%	36,104	36,104	36,104
124 Total Expenses	65,538	78,200	#N/A	78,200	113,466	45.10%	78,504	79,504	78,504
125 TOTAL FCSS SERVICES	2,565	14,340	#N/A	14,340	49,606	245.93%	14,644	15,644	14,644

CEMETERY SERVICES

	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	% Change over 2022 Budget	2024 BUDGET	2025 BUDGET	2026 BUDGET
REVENUE									
126 Sales of Goods & Services	(8,361)	(6,400)	#N/A	(6,400)	(6,400)	0.00%	(6,400)	(6,400)	(6,400)
127 Other Revenue from own Sources	(21)	-	#N/A	-	-	-	-	-	-
128 Conditional Grants	(1,600)	(1,000)	#N/A	(1,000)	(1,600)	60.00%	(1,000)	(1,000)	(1,000)
129 Transfer from Reserves	-	-	-	-	-	-	-	-	-
130 Total Revenue	(9,982)	(7,400)	#N/A	(7,400)	(8,000)	8.11%	(7,400)	(7,400)	(7,400)
EXPENDITURES									
131 Salaries, Wages, Benefits	-	-	-	-	-	-	-	-	-
132 General and Contracted Services	11,345	10,400	#N/A	10,800	12,800	18.52%	12,800	10,400	10,400
133 Transfers	1,000	1,000	#N/A	1,000	1,000	0.00%	1,000	1,000	1,000
134 Total Expenses	12,345	11,400	#N/A	11,800	13,800	16.95%	13,800	11,400	11,400
135 TOTAL CEMETERY SERVICES	2,363	4,000	#N/A	4,400	5,800	31.82%	6,400	4,000	4,000

**Department
DEVELOPMENT & PLANNING**

	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	% Change over 2022 Budget	2024 BUDGET	2025 BUDGET	2026 BUDGET
REVENUE									
136 Other Revenue from own Sources	(12,677)	(11,250)	#N/A	(17,000)	(16,500)	-2.94%	(16,500)	(16,500)	(16,500)
137 Total Revenue	(12,677)	(11,250)	#N/A	(17,000)	(16,500)	-2.94%	(16,500)	(16,500)	(16,500)
EXPENDITURES									
138 Salaries, Wages, Benefits	145,496	132,836	#N/A	95,223	94,019	-1.26%	95,859	97,737	99,651
139 General and Contracted Services	1,920	8,050	#N/A	1,250	1,500	21.95%	1,500	1,500	1,500
140 Total Expenses	147,416	140,886	#N/A	96,453	95,519	-0.97%	97,359	99,237	101,151
141 TOTAL DEVELOPMENT & PLANNING	134,740	129,636	#N/A	79,453	79,019	-0.55%	80,859	82,737	84,651

TOURISM

	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	% Change over 2022 Budget	2024 BUDGET	2025 BUDGET	2026 BUDGET
REVENUE									
142 Sales of Goods and Services	-	-	#N/A	-	-	-	-	-	-
143 Donations	-	-	#N/A	-	-	-	-	-	-
144 Transfer from Reserves	-	-	#N/A	-	-	-	-	-	-
145 Conditional Grants	-	-	#N/A	-	-	-	-	-	-
146 Total Revenue	-	-	#N/A	-	-	-	-	-	-
EXPENDITURES									
147 Salaries, Wages, Benefits	18,508	33,000	#N/A	25,000	23,000	-8.00%	23,000	23,000	23,000
148 General and Contracted Services	128,883	54,000	#N/A	64,000	44,500	-30.47%	35,000	35,000	35,000
149 Materials, Goods, and Supplies	147,391	87,000	#N/A	89,000	67,500	-24.16%	58,000	58,000	58,000
150 Transfers	-	-	#N/A	-	-	-	-	-	-
151 Transfer to Reserve	-	-	#N/A	-	-	-	-	-	-
152 Total Expenses	147,391	87,000	#N/A	89,000	67,500	-24.16%	58,000	58,000	58,000
153 TOTAL TOURISM	147,391	87,000	#N/A	89,000	67,500	-24.16%	58,000	58,000	58,000

Department
ECONOMIC DEVELOPMENT

	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	% Change over 2022 Budget	2024 BUDGET	2025 BUDGET	2026 BUDGET
REVENUE									
154 JEDI Revenue Sharing	-	(50,000)	#N/A	(65,239)	(99,397)	52.36%	(36,000)	(36,000)	(36,000)
155 Total Revenue	-	(50,000)	#N/A	(65,239)	(99,397)	52.36%	(36,000)	(36,000)	(36,000)
EXPENDITURES									
156 JEDI Requisition	42,210	44,000	#N/A	44,000	-	-100.00%	-	-	-
157 JEDI Revenue Sharing	123,340	50,000	#N/A	109,859	58,728	-46.54%	31,000	31,000	31,000
158 Total Expenses	165,550	94,000	#N/A	153,859	58,728	-61.83%	31,000	31,000	31,000
159 TOTAL ECONOMIC DEVELOPMENT	165,550	44,000	#N/A	88,620	(40,669)	-145.89%	(5,000)	(5,000)	(5,000)

COMMUNITIES IN BLOOM

	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	% Change over 2022 Budget	2024 BUDGET	2025 BUDGET	2026 BUDGET
REVENUE									
160 Sales of Goods and Services	(3,517)	(6,000)	#N/A	(4,000)	(2,000)	-50.00%	(4,000)	(4,000)	(3,999)
161 Donations									
162 Transfer from Reserves									
163 Conditional Grants									
164 Total Revenue	(3,517)	(6,000)	#N/A	(4,000)	(2,000)	-50.00%	(4,000)	(4,000)	(3,999)
EXPENDITURES									
165 Salaries, Wages, Benefits	12,297	15,000	#N/A	12,000	12,200	1.67%	12,904	13,112	13,324
166 General and Contracted Services	1,174	3,700	#N/A	5,200	3,500	-32.69%	4,300	4,300	4,300
167 Materials, Goods, and Supplies	19,891	19,900	#N/A	19,000	18,900	-0.53%	19,300	19,300	19,300
168 Transfers									
169 Total Expenses	33,362	38,600	#N/A	36,200	34,600	-4.42%	36,504	36,712	36,924
170 TOTAL COMMUNITIES IN BLOOM	29,845	32,600	#N/A	32,200	32,600	1.24%	32,504	32,712	32,925

Department	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	% Change over 2022 Budget	2024 BUDGET	2025 BUDGET	2026 BUDGET
RECREATION ADMINISTRATION									
EXPENDITURES									
171 Salaries, Wages, Benefits	-	445	-	-	-	-	-	-	-
172 General and Contracted Services	4,989	5,000	#N/A	4,000	2,000	-50.00%	2,000	2,000	2,000
173 Total Expenses	4,989	5,445	#N/A	4,000	2,000	-50.00%	2,000	2,000	2,000
174 TOTAL RECREATION ADMINISTRATION	4,989	5,445	#N/A	4,000	2,000	-50.00%	2,000	2,000	2,000
FACILITIES									
REVENUE									
175 Other Revenue from Own Sources	(15,107)	(10,000)	#N/A	(24,200)	(20,000)	-17.36%	(20,000)	(20,000)	(20,000)
176 Conditional Grants									
177 Transfer from Reserve									
178 Total Revenue	(15,107)	(10,000)	#N/A	(24,200)	(20,000)	-17.36%	(20,000)	(20,000)	(20,000)
EXPENDITURES									
179 General and Contracted Services	16,971	14,600	#N/A	11,910	14,810	24.35%	11,910	11,910	11,910
180 Materials, Goods, and Supplies	-	9,750	#N/A	10,500	10,500	0.00%	10,500	10,500	10,500
181 Utilities	15,869	22,500	#N/A	11,000	15,600	41.82%	15,600	15,600	15,600
182 Transfer to Reserve									
183 Total Expenses	32,840	46,850	#N/A	33,410	40,910	22.45%	38,010	38,010	38,010
184 TOTAL FACILITIES	17,733	36,850	#N/A	9,210	20,910	127.04%	18,010	18,010	18,010

Department	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	% Change over 2022 Budget	2024 BUDGET	2025 BUDGET	2026 BUDGET
Department									
MILLET SCHOOL/CIVIC BUILDING									
REVENUE									
185 Rental Revenue	-	-	-	-	-	-	-	-	-
EXPENDITURES									
186 General and Contracted Services	9,381	5,750	#N/A	9,000	15,000	66.67%	12,000	12,000	12,000
187 Utilities	16,980	20,000	#N/A	21,000	23,000	9.52%	23,000	23,000	23,000
188 Total Expenses	26,361	25,750	#N/A	30,000	38,000	26.67%	35,000	35,000	35,000
189 TOTAL MILLET SCHOOL BUILDING	26,361	25,750	#N/A	30,000	38,000	26.67%	35,000	35,000	35,000
AGRIPLEX									
REVENUE									
190 Sales to Other Governments	(182,243)	(120,000)	#N/A	(181,557)	(169,138)	-6.84%	(192,775)	(198,436)	(204,211)
191 Sales of Goods & Services	(63,842)	(119,100)	#N/A	(109,913)	(115,250)	4.86%	(111,750)	(111,750)	(111,750)
192 Other Revenue from Own Sources	(1,753)	(7,500)	#N/A	(7,000)	(8,000)	14.29%	(4,000)	(4,000)	(4,000)
193 Other Transactions	-	-	-	-	-	-	-	-	-
194 Transfer from Reserves	-	-	-	-	-	-	-	-	-
195 Total Revenue	(247,838)	(246,600)	#N/A	(298,470)	(292,388)	-2.04%	(308,525)	(314,186)	(319,961)
EXPENDITURES									
196 Salaries, Wages, and Benefits	231,668	169,545	#N/A	244,690	213,530	-12.73%	225,863	238,443	251,276
197 General and Contracted Services	86,286	49,350	#N/A	68,970	59,920	-13.12%	56,920	56,920	56,920
198 Materials, Goods, and Supplies	7,694	7,250	#N/A	7,800	9,050	16.03%	9,800	9,800	9,800
199 Utilities	57,110	96,000	#N/A	82,000	98,000	19.51%	96,000	96,000	96,000
200 Transfer to Reserve	-	-	-	-	35,000	-	35,000	35,000	35,000
201 Total Expenses	382,758	322,145	#N/A	403,460	415,500	2.98%	423,583	436,163	448,996
202 TOTAL AGRIPLEX	134,919	75,545	#N/A	104,990	123,112	17.26%	115,058	121,978	129,036

Department	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET	2026 BUDGET	% Change over 2022 Budget
PARKS OFFICE									
EXPENDITURES									
203 General and Contracted Services	902	1,265	#N/A	-	-	-	-	-	-
204 Utilities	3,549	3,000	#N/A	5,300	-	-	-	-	-100.00%
205 Total Expenses	4,450	4,265	#N/A	5,300	-	-	-	-	-100.00%
TOTAL PARKS OFFICE	4,450	4,265	#N/A	5,300	-	-	-	-	-100.00%
PARKS									
REVENUE									
206 Sales of Goods & Services		(2,250)	-	-	-	-	-	-	-
207 Transfer from Reserve									
208 Conditional Grant	(11,025)	(8,400)	#N/A	(8,400)	(6,200)	(6,200)	(6,200)	(6,200)	-26.19%
209 Total Revenue	(11,025)	(10,650)	#N/A	(8,400)	(6,200)	(6,200)	(6,200)	(6,200)	-26.19%
EXPENDITURES									
210 Salaries, Wages, and Benefits	132,726	153,644	#N/A	211,939	215,157	218,440	221,789	225,205	1.52%
211 General and Contracted Services	452,966	7,900	#N/A	33,505	19,400	9,400	9,400	9,400	-42.10%
212 Materials, Goods, and Supplies	16,881	2,400	#N/A	10,700	16,000	13,500	11,500	11,500	49.53%
213 Financial Service Charges	13,709	18,306	#N/A	18,305	18,304	18,304	18,304	18,304	-0.01%
214 Total Expenses	616,282	182,250	#N/A	274,449	268,861	259,644	260,993	264,409	-2.04%
215 TOTAL PARKS	605,257	171,600	#N/A	266,049	262,661	253,444	254,793	258,209	-1.27%

Department LIBRARY	2021 ACTUAL	2021 BUDGET	2022 ACTUAL YTD SEP	2022 BUDGET	2023 BUDGET	% Change over 2022 Budget	2024 BUDGET	2025 BUDGET	2026 BUDGET
EXPENDITURES									
216 General and Contracted Services	661	-	#N/A	-	4,000		4,000	4,000	4,000
217 Library Contribution	69,424	69,424	#N/A	69,424	89,424	28.81%	69,424	73,424	73,424
218 Other Transactions	8,675	8,539	#N/A	8,675	9,500	9.51%	9,500	9,500	9,500
219 Total Expenses	78,759	77,963	#N/A	78,099	102,924	31.79%	82,924	86,924	86,924
220 TOTAL LIBRARY	78,759	77,963	#N/A	78,099	102,924	31.79%	82,924	86,924	86,924

FISCAL SERVICES - REQUISITIONS

REVENUE									
221 School - Residential	-	(102,600)	#N/A	(102,600)	(102,600)	0.00%	(102,600)	(102,600)	(102,600)
222 School - Non-residential	-	(499,996)	#N/A	(499,996)	(499,996)	0.00%	(499,996)	(499,996)	(499,996)
223 Seniors	-	(43,487)	#N/A	(43,487)	(43,487)	0.00%	(43,487)	(43,487)	(43,487)
224 Designated Industrial	-	(281)	#N/A	(281)	(281)	0.00%	(281)	(281)	(281)
225	-	(646,364)	#N/A	(646,364)	(646,364)	0.00%	(646,364)	(646,364)	(646,364)
EXPENDITURES									
226 School - Residential	-	102,600	#N/A	102,600	102,600	0.00%	102,600	102,600	102,600
227 School - Non-residential	-	499,996	#N/A	499,996	499,996	0.00%	499,996	499,996	499,996
228 Seniors	-	43,487	#N/A	43,487	43,487	0.00%	43,487	43,487	43,487
229 Designated Industrial	-	281	#N/A	281	281	0.00%	281	281	281
230 Total Expenses	-	646,364	#N/A	646,364	646,364	0.00%	646,364	646,364	646,364
231 TOTAL FISCAL SERVICES - REQUISITIONS	-	-	#N/A	(0)	(0)		(0)	(0)	(0)

Capital - 2023
Reserves are Estimated

Charter Name	Amount	General Administration					Major Facility	Agriculture	grants
		Administration	Sewer Reserve	Water Reserve	Capital Equipment	Agriplex			
Beginning Balance		793,064	(9,790)	13,827	651,757	59,978	51,300		
Additions:		-	42,000	42,000	100,000		37,500		
Transfer in:			3,000						
2023-01	Community Hall Air Conditioning	(12,500)							
2023-02	Brine Pump Motor with Wet End and Pump	(11,000)				(12,500)			
2023-03	Catwalk For heat Exchanger	(16,000)					(11,000)		
2023-04	Water Station pump	(12,500)		(12,500)			(16,000)		
2023-05	Water Plant Monitoring	(15,000)		(15,000)					
2023-06	Park and Trail Furniture Signage	(15,000)		(15,000)					
2023-08	Cemetery Updates	(10,000)							
2023-09	Capital Equipment Replacement	(217,800)			(217,800)				
2023-10	Facility Assessment	(15,000)							
2023-11	Catchbasin Repairs	(35,000)		(35,000)					
	Transportation transfer	(12,500)							
council added	Agriplex Camera's	(11,000)					(11,000)		

Total	(383,300)	740,564	210	28,327	533,957	47,478	50,800	-
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Amortization Budget 2023

2-12-07-240-00	ADMIN AMORTIZATION	124,000.00
2-23-04-240-00	FIRE - AMORTIZATION	27,500.00
2-24-02-240-00	DISASTER SERVICES AMORTIZATION	0.00
2-31-04-240-00	PUBLIC WORKS AMORTIZATION	325,000.00
2-41-04-240-00	WATER AMORTIZATION	85,000.00
2-42-02-240-00	SEWER AMORTIZATION	103,000.00
2-74-01-240-00	RECREATION - AMORTIZATION	195,000.00
		<u>859,500.00</u>

Capital - 2023

Reserves are Estimated

Charter Name	Amount	General Administration					Major Facility	Agridplex	grants
		Administration	Sewer Reserve	Water Reserve	Capital Equipment				
Beginning Balance		793,064		13,827	651,757	59,978	51,300		
Additions:		-	(9,790)	42,000	100,000		37,500		
Transfer in:			3,000						
2023-01	Community Hall Air Conditioning	(12,500)				(12,500)			
2023-02	Brine Pump Motor with Wet End and Pump	(11,000)							
2023-03	Catwalk For heat Exchanger	(16,000)					(11,000)		
2023-04	Water Station pump	(12,500)		(12,500)			(16,000)		
2023-05	Water Plant Monitoring	(15,000)		(15,000)					
2023-06	Park and Trail Furniture Signage	(15,000)		(15,000)					
2023-08	Cemetery Updates	(10,000)							
2023-09	Capital Equipment Replacement	(217,800)			(217,800)				
2023-10	Facility Assessment	(15,000)							
2023-11	Catchbasin Repairs	(35,000)		(35,000)					
	Transportation transfer	(12,500)							
council added	Agridplex Camera's						(11,000)		

Total		(383,300)	740,564	210	28,327	533,957	47,478	50,800	-
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METRIX GROUP LLP

CHARTERED PROFESSIONAL
ACCOUNTANTS

TOWN OF MILLET

Audit Planning Report

For the year-ended December 31, 2022

November 23, 2022



METRIX GROUP LLP

CHARTERED PROFESSIONAL
ACCOUNTANTS

The key contacts at Metrix in connection with this report are:

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This Audit Planning Report should not be used for any other purpose or by anyone other than the Town or Council. Metrix shall have no responsibility or liability for loss, damages, or claims, if any, to or by any third party as this Audit Planning Report has not been prepared for, and is not intended for, any third party or for any other purpose.

Executive Summary

Purpose of this report

We are pleased to provide you with our audit planning report for the Town of Millet (the “Town”) for the year-ended December 31, 2022.

The purpose of this report is to:

1. Communicate clearly with Council members (“Council”) what our responsibilities are in relation to the financial statement audit.
2. Provide an overview of the planned scope and timing of the audit.
3. Obtain from Council information relevant to the audit.
4. Promote effective two-way communication between Council and the auditor.

Services to be provided

We have been engaged to perform the following services.

- Audit and preparation of the Town’s financial statements.
- Preparation and certification of the municipal financial information return (“FIR”).
- Audit of the Town’s Local Authorities Pension Plan (“LAPP”).

Materiality

In planning our audit, we concluded that a materiality level of 3% of operating expenses is appropriate. Please refer to page 4 for further discussion on materiality.

Audit approach

Based on our knowledge of the Town, we are planning on performing a primarily substantive approach. This approach is more appropriate when an entity processes a low volume of transactions with significant balances. By obtaining assurance primarily through tests of details, we are able to obtain an appropriate level of assurance to support our audit opinion without placing on internal controls.

Audit fees

We estimated our audit fees to be \$28,250. This amount does not include Goods and Services Tax.

The fee estimate, which does not include out-of-pocket expenses, is based on the assumption the Town will provide all necessary supporting working papers, and that minimal adjusting journal entries will be required.

Responsibilities

It is important for Council to understand the responsibilities that rest with the Town and its management and those that belong to the auditor in relation to the financial statement audit.

Our responsibilities

Our audit of the Town's financial statements will be performed in accordance with Canadian generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements present fairly in all material respects, the financial position, the results of operations and cash flows of the Town in accordance with Canadian public sector accounting standards. Accordingly, we will plan and perform our audit to provide reasonable, but not absolute, assurance of detecting fraud and errors that have a material effect on the financial statements.

Canadian generally accepted auditing standards does not require the auditor to design procedures for the purpose of identifying supplementary matters to communicate to Council.

Responsibilities of management and those charged with governance

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

Those charged with governance, Council, is responsible for overseeing the Town's financial reporting process.

After reviewing this report, please advise us whether there are any additional areas of concerns to Council which we should consider

Materiality

Materiality in an audit is used as a guide for planning the nature and extend of audit procedures and for assessing the sufficiency of audit evidence gathered. It is also used in evaluating the misstatements found and determining the appropriate audit opinion to express.

Misstatements, individually or the aggregate, are considered to be material if, in the light of surrounding circumstances, it is probable that the decision of a person who is relying on the financial statements, and who has reasonable knowledge of business and economic activities, would be changed or influenced by such misstatements or the aggregate of all misstatements. The materiality decision is based on our professional judgement taking into consideration quantitative and qualitative factors.

Materiality	Comments	Preliminary balances ¹
Benchmark	We have concluded that the use of operating expenses is an appropriate benchmark for calculating materiality.	
Planning materiality	3% of the relevant benchmark has been determined to be appropriate.	\$140,525
Performance materiality	75% of planning materiality, used primarily to determine the nature, timing and extent of audit procedures.	\$105,375
Trivial threshold	We have set the trivial threshold at 3% of materiality used to accumulate misstatements identified during the audit.	\$4,200

¹ Preliminary materiality balances are based on prior year actual expenses and is subject change as a result of current year actual expenses. In the event that the actual results vary significantly, we will communicate these changes to Council as part of our year-end communication.

Planned Scope of the Audit

Our planned procedures have been designed in response to risks identified during our risk assessment. Based on our knowledge of the Town, our past experience, and our understanding of current year developments, we have identified the following areas of focus for our audit.

Areas of Focus	Why it Matters	Our Response
Management override of controls	<ul style="list-style-type: none"> - Under Canadian Auditing Standards (“CAS”), there is a presumed fraud risk due to the potential of management override of controls through manual journal entries. <p>We have not identified any indicators of additional risks with respect to management override of internal controls.</p>	<ul style="list-style-type: none"> - Using data analytics, we will identify a sample of journal entries and other adjustments and assess the business rationale of the entries recorded.
Revenue recognition (Deferred revenue and Government transfers)	<ul style="list-style-type: none"> - There is risk of premature revenue recognition of funding amounts received with external restrictions attached to them (e.g. Government of Alberta, federal government, ...etc.). 	<ul style="list-style-type: none"> - We will obtain an understanding of the processes and controls in place regarding revenues received. - We will review the recognition of amounts subject to external restrictions to ensure they are correctly recognized. - We will examine related agreements and other source documentation containing guidance for the purpose and use of the restricted funds. - Where possible, we will coordinate with procedures performed over deferred revenue.

Areas of Focus	Why it Matters	Our Response
Net municipal tax revenue	<ul style="list-style-type: none"> - There is a risk that the property assessments or the tax rates applied are not appropriate. - Moreover, there exists the risk that the tax revenue is over / under levied. 	<ul style="list-style-type: none"> - We will obtain third-party evidence substantiating the assessment value and re-calculate tax revenues using the approved mill rates. - We will determine the amounts of tax revenues that has been over / under levied, if any.
Operating expenses (Materials, goods and supplies; and Contracted services)	<ul style="list-style-type: none"> - There is an inherent risk with fraudulent expenses being recorded. 	<ul style="list-style-type: none"> - We will obtain an understanding of the processes and controls in place regarding procurement and payment. - We will select a sample of expenditures recorded and agree the amounts to supporting documentation.
Salaries, wages and benefits	<ul style="list-style-type: none"> - There is the risk that fraudulent (ghost) employees have been created. - There exists the risk that employees are paid at a rate inconsistent with their employment contract. 	<ul style="list-style-type: none"> - We will perform substantive analytical procedures over salaries, wages and benefits. - Where required, we will design and perform additional substantive procedures to address any additional risk factors that we may identify.

Areas of Focus	Why it Matters	Our Response
<p>Cash and temporary investments</p>	<ul style="list-style-type: none"> - There is an inherent risk of fraud related to cash and temporary investments. - Cash and temporary investments is a material balance to the Town. 	<ul style="list-style-type: none"> - We will obtain an understanding of the processes and controls implemented for cash and temporary investments. - We will obtain third-party audit evidence to test the accuracy of the cash balance. - We will assess the reasonability of the classification of temporary investments recorded. - We will test the accuracy and existence of significant reconciling items.
<p>Receivable balances (Taxes, Trade, Government – including GST recoverable, and Other receivables)</p>	<ul style="list-style-type: none"> - There exists the risk that the amounts outstanding will not be collectible. - There exists the risk that receivables have been overstated. - There exists the risk that receivables outstanding at year-end have not been accrued for. 	<ul style="list-style-type: none"> - We will obtain an understanding regarding the Town’s policies regarding collections and provisions. - We will test the subsequent receipt of receivable balances outstanding as at year-end. - Where required; we will perform additional substantive procedures to obtain appropriate audit evidence. - Where possible, we will coordinate with our work performed over revenues and deferred revenue.

Areas of Focus	Why it Matters	Our Response
Tangible capital assets (“TCA”)	<ul style="list-style-type: none"> - There exists the risk that TCA has been expensed rather than capitalized or have been recorded incorrectly. - Conversely, there exists the risk that expenditures that are not capital in nature have been capitalized. - The valuation of TCA is subject to management’s estimates which may be complex and subject to change. 	<ul style="list-style-type: none"> - We will review the amortization policy. - We will inquire with management regarding any indicators of impairment. Where required, we will perform an impairment assessment. - We will perform substantive tests of details over additions and disposals. - We will re-calculate amortization expense and any gains / losses on the disposal of TCA. - Where possible, we will coordinate with procedures performed over deferred revenue.
Accounts payable and accrued liabilities	<ul style="list-style-type: none"> - There is the risk that expenses have not been recorded in the appropriate reporting period. That is, expenses have been prematurely recorded (cut-off). - Conversely, there is the risk that expenses related to the reporting period have not been fully accrued. 	<ul style="list-style-type: none"> - We perform a search for unrecorded liabilities. - We will examine accrued liabilities for accuracy and completeness. - We will inquire with management and review subsequent Council minutes for potential contingent liabilities.
Long-term debt	<ul style="list-style-type: none"> - There exists the risk that long-term debt is understated, either due to being incomplete or being incorrect. - The Town is not in compliance with the debt limits permitted under the <i>MGA</i>. 	<ul style="list-style-type: none"> - We will obtain third-party evidence regarding the balances outstanding. - We will re-calculate the interest expense incurred throughout the year. - We will assess the Town’s compliance with the debt limits allowed under the <i>MGA</i>.

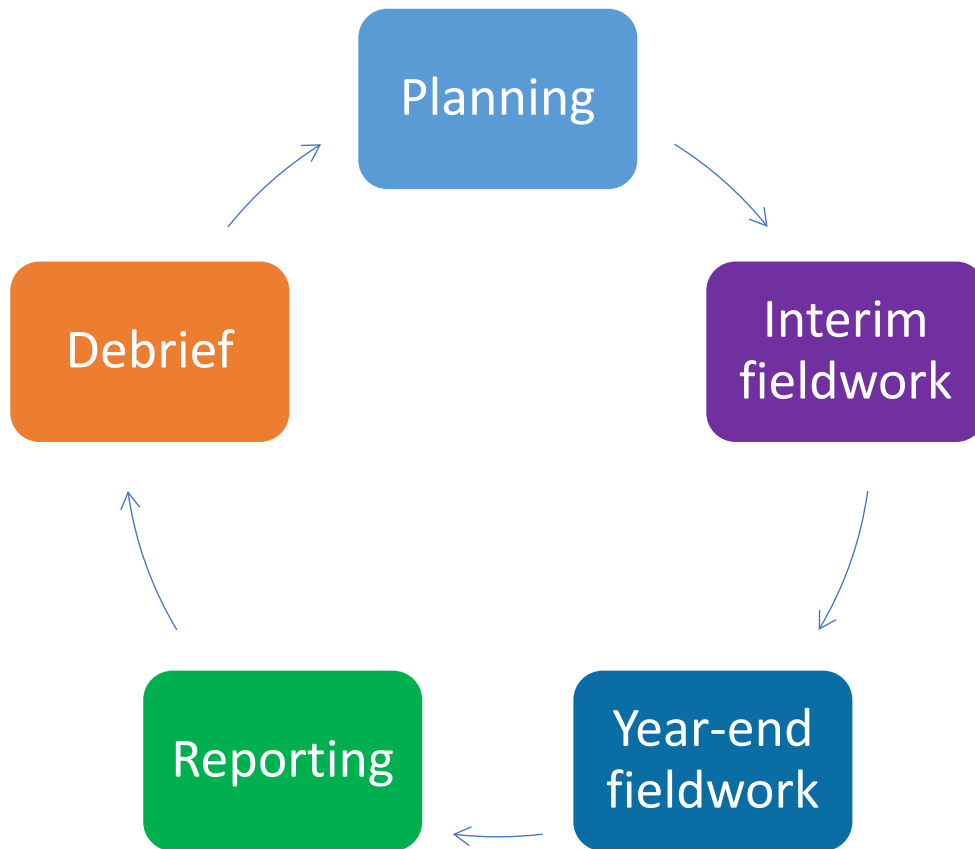
Areas of Focus	Why it Matters	Our Response
West Dried Meat Lake Regional Solid Waste Authority	<ul style="list-style-type: none"> - The Town is a partner in the West Dried Meat Lake Regional Solid Waste Authority (the “Authority”). The Town may not be recording their proportionate share of the Authority’s assets and liabilities. 	<ul style="list-style-type: none"> - We will obtain the Authority agreement and obtain an understanding of the Town’s relationship with the Authority and it’s partners. - We will assess the Town’s proportionate share of assets and liabilities of the Authority and determine if the adjustments are material to the Town.

Request of Council

Please advise us whether there are additional areas of concerns to Council which we should consider. This includes any instances of actual, suspected, or alleged fraud affecting the Town. We request that Council advise us prior to our audit commencement should they become aware of any such matter.

In performing your duties as Council, you may become aware of additional areas of concern that you would like us to address. We welcome discussion on any areas of audit concern that Council may have.

Timing of the Audit



Planning (November 2021)

- Begin initial risk assessments.
- Send interim audit requests

Interim fieldwork² (December 2021)

- Update for changes to the control environment
- Begin tests of internal controls
- Begin substantive procedures (where possible)
- Complete the risk assessment process

Year-end fieldwork² (February 2022)

- Completion of substantive procedures and tests of controls

Reporting (April 2022)

- Draft financial statements provided to management
- Presentation of financial statements to Council
- Council approval of financial statements
- Submission to municipal affairs

Debrief (May 2022)

- Discussion with management and Council regarding any matters impacting future audits, if any.

² Currently planned to be performed remotely and is subject to change. The Town will be consulted with any modification to the planned fieldwork.

Engagement Team

Team member	Role	Experience
<p>Jeff Alliston, CPA, CA Engagement Partner</p>	<p>As the engagement partner, Jeff will have the responsibility of leading the audit and will be responsible for the quality and timeliness of the audit.</p> <p>Jeff will also be available throughout the audit process and will attend the Council meeting with management and present the financial statements.</p>	<p>Jeff holds over 10 years of public sector auditing experience working with municipalities of all types and sizes.</p> <p>He has also delivered many presentations on public sector topics and is also a member of the Emerging Issues Task Force as administered by the Government Finance Officers Association – Alberta Chapter.</p>
<p>Dayle Weslosky, CPA, MBA Senior Accountant</p>	<p>Dayle will be a primary audit contact and will be responsible for assisting in the planning, as well as the execution and reporting of the audit.</p>	<p>Dayle first joined Metrix in 2018 and has since developed a specialization with public sector entities, not-for-profit organizations, and school divisions. Her clients range in less complex entities to large organizations.</p>

Appendix 1: Required Communications

Independence

At the core of the provision of external audit services is the concept of the independence. Canadian generally accepted auditing standards require us to communicate to Council, at least annually, all relationships between our Firm and the Town that—in our professional judgement—may reasonably be thought to bear on our independence.

We will confirm our independence up to the date of our auditor report at the conclusion of the audit.

Engagement letter

The Engagement Letter will document the objective and scope of the audit; define the responsibilities required of Metrix and management; and establish the terms and conditions of the engagement. Please refer to Appendix 3

Management representation

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

Communication of results

At the completion of our audit, we will communicate to Council matters arising from the financial statement audit. Our communication will include the following:

- Matters required to be communicated to Council under Canadian generally accepted auditing standards including possible fraudulent activities, possible illegal acts, significant weaknesses in internal control and certain related party transactions;
- Our views about significant qualitative aspects of the Town's accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Other matter arising from the audit that, in our professional judgement are important and relevant to Council; and,
- Any other matters previously agreed with you to be communicated to Council.

Appendix 2: New and Revised Accounting Standards

Standard	Summary	Effective Date
PS 1201 Financial Statement Presentation	This section establishes general reporting principles and standards for the disclosure of information in government financial statements.	Fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.
PS 2601 Foreign Currency Translation	This section establishes standards on how to account for and report transactions that are denominated in a foreign currency in government financial statements.	Fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.
PS 3041 Portfolio Investments	This section establishes standards on how to account for and report portfolio investments in government financial statements.	Fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.
PS 3450 Financial Instruments	This section establishes standards on how to account for and report all types of financial instruments including derivatives.	Fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.
PS 3280 Asset Retirement Obligations	This section establishes standards on how to account for and report legal obligations associated with the retirement of certain tangible capital assets and solid waste landfill sites.	Fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted.
PS 3160 Public Private Partnerships	This section will establish standards on how to account for public private partnership agreements, specifically recognition and measurement of infrastructure assets and the corresponding financial liability.	Fiscal years beginning on or after April 1, 2023. Early adoption is permitted.

Standard	Summary	Effective Date
PS 3400 Revenue	This section will be updated to provide additional guidance regarding the timing of revenue recognition along with additional disclosure requirements.	Fiscal years beginning on or after April 1, 2023. Early adoption is permitted.
PSG-8 Purchased Intangibles	This guideline explains the scope of intangible assets now allowed to be recognized in financial statements.	Fiscal years beginning on or after April 1, 2023. Early adoption is <i>encouraged</i> .

Appendix 3: Engagement Letter

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November 15, 2022

DELIVERED VIA EMAIL

Town of Millet
4528 - 51st Street , Box 270
Millet Alberta T0C 1Z0

Attention: Mr. Doug Peel, Mayor

Dear Mr. Peel:

Re: Engagement letter

The Objective and Scope of the Audit

Metrix Group LLP are pleased to serve as auditor's for the Town of Millet for the fiscal year ending December 31, 2022. The purpose of this letter is to outline the terms of our engagement to audit the financial statements of the Town of Millet, which comprise the statement of financial position as at December 31, 2022, 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 and other explanatory information. Jeff Alliston, CPA, CA will be responsible for the services that Metrix Group LLP performs for the Town of Millet. He will, as considered necessary, call upon individuals with specialized knowledge at Metrix Group LLP to assist in the performance of our services.

We are pleased to confirm our acceptance and our understanding of the nature, scope and terms of this audit engagement and all services related thereto, by means of this letter (the "Engagement").

The objectives of our audit 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.

The Responsibilities of the Auditor

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. 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:

- a. 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.
- b. 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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 entity'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 entity to cease to continue as a going concern.
- e. 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

To the Members of Town of Millet

Opinion

We have audited the financial statements of the Town of Millet (the "Town"), which comprise the statement of financial position as at December 31, 2022, 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 Town as at December 31, 2022 and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Matter

The financial statements for the year ended December 31, 2021 were audited by another auditor who expressed an unmodified opinion on those financial statements on April 27, 2022.

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 Town's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

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

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:

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

If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance.

The Responsibilities of Management

Our audit will be conducted on the basis that management and, where appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with the Canadian public sector accounting standards;
- b. For the design and implementation of 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; and
- c. To provide us with timely:
 - i. Access to all the information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters;
 - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of non-compliance with legislative or regulatory requirements;

- iii. Additional information that we may request from management for the purpose of the audit; and
- iv. Unrestricted access to persons within Town of Millet from whom we determine it necessary to obtain audit evidence.

As part of the audit process:

- a. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management and, where appropriate, those charged with governance written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each practitioner must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Town of Millet unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly required by law or by the *Alberta Code of Professional Conduct/Code of Ethics*; or
- c. The information requested is (or enters into) public domain.

Communications

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues, or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

Use of Information

It is acknowledged that we will have access to all information about identified individuals ("personal information") in your custody that we require to complete our Engagement. Our services are provided on the basis that:

- a. You represent to us that management has obtained any required consents for our collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and
- b. We will hold all personal information in compliance with our Privacy Statement.

Use and Distribution of Our Report

The examination of the financial statements and the issuance of our audit report are solely for the use of Town of Millet and those to whom our report is specifically addressed by us. We make no representations or warranties of any kind to any third party in respect of these financial statements or our audit report, and we accept no responsibility for their use by any third party or any liability to anyone other than Town of Millet.

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond Town of Millet) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

Reproduction of Auditors' Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review and approval in writing before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the auditors' report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information on the electronic site with the original document.

Preparation of Schedules

We understand that management will prepare certain schedules and locate specified documents for our use before our Engagement is planned to commence.

This assistance will facilitate our work and help to minimize our costs. Any failure to provide these working papers or documents on a timely basis may impede our services and require us to suspend our services or even withdraw from the Engagement.

Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the Engagement are the property of our Firm, constitute our confidential information and will be retained by us in accordance with our Firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

File Inspections

In accordance with professional regulations (and by our Firm policy), our client files may be periodically reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and Firm standards. File reviewers are required to maintain confidentiality of client information.

Accounting Advice

Except as outlined in this letter, this Engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement letter.

Other Services

In addition to the audit services referred to above, we will, as allowed by the *Alberta Code of Professional Conduct /Code of Ethics*, prepare your corporate returns as agreed upon. Unless expressly agreed in a separate engagement letter, we will have no involvement with or responsibility for the preparation or filing of GST returns or any other (including foreign) tax returns, source deductions, information returns, slips, elections, designations, certificates or reports. Management will, on a timely basis, provide the information necessary to complete these federal and provincial income tax returns and will review and file them with the appropriate authorities on a timely basis.

Governing Legislation

This engagement letter is subject to, and governed by, the laws of the Province of Alberta. The Province of Alberta will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Indemnity

Town of Millet hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our Firm (and its partners, agents and employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands and liabilities arising out of (or in consequence of):

- a. The breach by Town of Millet, or its directors, officers, agents or employees, of any of the covenants or obligations of Town of Millet herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our Firm.
- b. A misrepresentation by a member of your management or Council.

Time Frames

We will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by Town of Millet of its obligations.

Estimated Fees

We estimate that our fees for these services will be \$28,250 (per our proposal dated August 19, 2022) for the audit, plus direct out-of-pocket expenses and applicable GST. This fee estimate is based on:

- a. The anticipated cooperation from all your personnel in preparing the requested information on a timely basis;
- b. The ongoing assistance of personnel throughout the Engagement; and
- c. The assumption that unexpected circumstances will not be encountered.

If significant additional time is likely to be incurred, we will discuss the reasons with you and agree on a revised fee estimate before we incur the additional costs.

Fees will be rendered as work progresses and are payable on presentation.

Billing

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.00% per month or 12.00% (APR) per annum. We reserve the right to suspend our services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this Engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable GST) incurred.

Termination

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party (*not less than 30 calendar days before the effective date of termination*). If early termination takes place, Town of Millet shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit or are unable to come to a conclusion on the financial statements, we may withdraw from the audit before issuing an auditors' report, or we may issue a denial of assurance on the financial statements. If this occurs, we will communicate the reasons and provide details.

Not Liable For Any Failures or Delays Beyond Our Control

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed-upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by your Town of its obligations.

Metrix privacy

The privacy and security of the personal information you provide is important to us. We strive to ensure the strictest compliance with all applicable provincial and federal standards of protection and disclosure of personal information by any and all of our employees, agents, divisions and/or affiliates. You may review our privacy policy at www.metrixgroup.ca. We will not collect, use, or disclose any of your personal information without your knowledge and consent, or as may be required by law or our profession's Rules of Conduct.

By signing this engagement letter you agree that for the purposes of this engagement, Metrix Group LLP may collect, use, and disclose personal information in accordance with our privacy policy. You also agree that Metrix Group LLP may collect and use personal information from you for the purposes of providing other services or informing you of other opportunities from time to time. Personal information that is not relevant to the purposes of this engagement or any other matters will not be disclosed to anyone for any reason without your further prior consent.

Metrix working papers

Metrix Group LLP owns all working papers and files, other materials, reports and work created, developed or performed during the course of the engagement, including intellectual property used in the preparation thereof. We will provide management with a copy of all practitioner-prepared working papers necessary for the company's accounting records. Metrix Group LLP may develop software, including spreadsheets, documents, databases, and other electronic tools, to assist us with our assignment. As these tools were developed specifically for our purposes and without consideration of any purpose for which the company might use them, any such tools provided to the company, are made available on an "as is" basis only and should not be distributed to or shared with any third party.

Conclusion

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

The arrangements outlined in this letter will continue in effect from year to year unless changed by either party.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the attached copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your Town.

Yours truly,

METRIX GROUP LLP

Chartered Professional Accountants

Acknowledged and agreed to on behalf of Town of Millet by:

Mr. Doug Peel, Mayor

Date signed

Appendix 4: CAS 315 Revised – Assessing the Risk of Material Misstatement

What is CAS 315 revised?



Canadian auditing standard 315 (CAS315) deals with the auditors' responsibility to identify and assess the risk of material misstatements in the financial statements. Effective for the audit of financial statements for periods beginning on or after December 15, 2021, CAS 315 has been enhanced in response to the ever evolving economic, technological, and regulator environments in which entities operate. The changes have been implemented to create a consistent and robust risk assessment process. While there are new requirements under CAS 315 that have been significantly revised, the risk model and objectives of CAS 315 remain unchanged.

Key changes and the audit impact?

Understanding control activities

Previously, auditors were required to identify “controls relevant to the audit”. This terminology resulted in an inconsistent application of controls being tested by different auditors. CAS 315 revised now identifies five types of controls that address risks of material misstatement at the assertion levels. They include:

1. Controls that address a significant risk (as determined by the auditor).
2. Controls over journal entries, including non-standard journal entries used to record non-recurring unusual transactions or adjustments.
3. Controls for where a test of operating effectiveness is planned.
4. Other controls that, based on the auditor's professional judgment, are considered to be appropriate to obtaining audit evidence.
5. General information technology controls (“GITCs”) that address risk arising from the entity's use of information technology (“IT”).

The inclusion of assessing GITCs is likely to present an increase in additional work compared to prior years. As part of our risk assessment process, we are required to identify related risks arising from the use of IT AND the entity's GITCs that address those risks. Factors that may increase the amount of work performed over GITCs include:

- Number of IT applications utilized in the preparation of the financial statements;
- Complexity of software utilized;
- The type of system-generated reports utilized; and
- Control deficiencies identified.

This enhanced definition of controls relevant to the audit is likely to result in additional inquiries and procedures performed over:

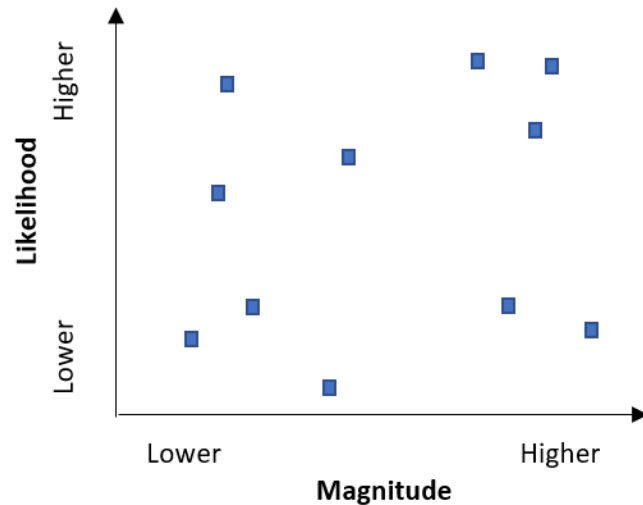
- Established systems (e.g., how various reports from different software are utilized and interact);
- Processes (e.g., additional inquiries for more detailed narratives about how transactions are initiated, recorded, processed, and reported); and
- Internal controls, specifically with a greater emphasis on risks arising from the use of IT ("RAFOIT") and GITCs. (e.g., how are system generated reports reviewed for accuracy and completeness, processes to manage access, processes to manage changes to the IT environment, data backup and recovery, ...etc)

This new approach informs our risk assessment process in determining appropriate responses to each risk identified. Where new significant risks are identified, additional procedures will be required in response.

[Inherent risk factors and the Spectrum of inherent risk](#)

Understanding an entity's inherent risks is critical to the risk assessment process. CAS 315 revised introduces the concepts of inherent risk factors, and the spectrum of inherent risk.

Inherent risk is the susceptibility of the financial statements to a material misstatement prior to considering internal controls. As part of an audit, we are required to understand how inherent risk factors affect susceptibility of assertions to misstatements to find where the possible risk of *material* misstatements are. Historically, inherent risk was assessed at the assertion level over classes of transactions, account balances, and disclosures with responses designed for each inherent risk identified. Under CAS 315 revised, the risk assessment process focuses on *significant* classes of transactions, account balances, and disclosures ("SCOTABD"). The identification of SCOTABDs will require the identification of significant inherent risks which are identified on a spectrum of inherent risk.



Each square represents a different inherent risk assessment for an identified risk of material misstatement.

The spectrum of inherent risk is a new concept in CAS 315 revised. The judgment about where in the range inherent risk is assessed will vary based on the nature, size, and complexity of the entity, and takes into account the assessed **likelihood** and **magnitude** of the misstatement and inherent risk factors.

Likelihood of a misstatement is based on the consideration of the *inherent risk factors*.

Magnitude of a misstatement is based on qualitative and quantitative aspects of the possible misstatement.

Significant risks are assessed based on the auditor’s professional judgment and will be mapped appropriately on the spectrum.

CAS 315 revised provides further explanation about inherent risks through the consideration of *inherent risk factors*. Inherent risk factors are characteristics of events or conditions that affect susceptibility to misstatement, whether due to fraud or error, of an assertion about a class of transactions, account balance or disclosure before consideration of controls.

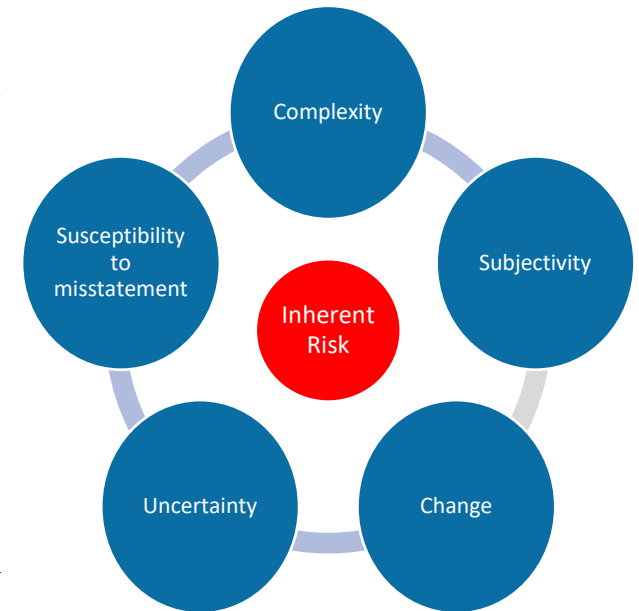
Inherent risk factors include:

- **Complexity**
 - o Arises from the nature of information or how the required information is prepared.
- **Subjectivity**
 - o Arises from inherent limitation in the ability to prepare required information in an objective manner, due to limitations in the availability of knowledge or information, such that management may need to make an election or subjective judgment about the appropriate approach to take.

- **Change**
 - o Results from events or conditions that, over time, affect the entity’s business or the economic, accounting, regulator, industry or other aspects of the environment which it operates, when the effects of those events or conditions are reflected in the required information.

- **Uncertainty**
 - o Arises when the required information cannot be prepared based only on sufficiently precise and comprehensive data that is verifiable through direct observation. In these circumstances, an approach may need to be taken that applies the available knowledge to prepare the information using sufficiently precise and comprehensive observable data, to the extent available, and reasonable assumptions supported by the most appropriate available data, when it is not.

- **Susceptibility to misstatement due to management bias or other fraud risk factors insofar as they affect inherent risk**
 - o Susceptibility to management bias results from conditions that create susceptibility to *intentional or unintentional* failure by management to maintain neutrality in preparing the information. Management bias is often associated with certain conditions that have the potential to give rise to management not maintaining neutrality in exercising judgment, which result in a material misstatement of the information that would be fraudulent if intentional.



The change to how inherent risk is assessed is designed to provide the auditor with more focus and quality in the risk assessment process. This enhanced review of inherent risk will be more granular and complete. It will require an enhanced understanding of the entity and may result in the identification of new risks assessments

Stand-back analysis and Professional skepticism

As previously noted, our risk assessment is performed at the beginning of the audit. However, the risk assessment process is an iterative process, and this is no more evident than in the requirement of the “stand-back” analysis. The last major change introduced in CAS 315 revised is the concept of a “stand-back” analysis, which requires the us to perform other supplemental procedures to evaluate if the initial risk assessment remains appropriate throughout the audit where there is a material balance with no associated risk identified. This may result in changes in materiality, the identification of new SCOTABDs during the audit, or additional inquiries and procedures performed throughout the audit.

As your auditor, we are required to constantly exercise professional skepticism. This professional skepticism in relation to the risk assessment process may result in additional inquiries including:

- Questioning contradictory information and the reliability of documents;
- Considering responses to inquiries and other information obtained from management and those charged with governance;
- Being alert to conditions that may indicate possible misstatement due to fraud or error; and
- Considering whether audit evidence obtained supports the auditor’s identification and assessment of the risks of material misstatement in light of the entity’s nature and circumstances.

What does this all mean?

The additions and enhancements introduced in CAS 315 revised will result in a more robust risk assessment process. This will however result in additional inquiries and procedures to be performed relative to prior year audits, even for existing clients. In preparation for the audit, below are examples of additional requests that you may receive in the coming audit:

- Additional inquiries as part of the inherent risk assessments, include a better understand the entity’s business model.
- More information requested about the entity’s own risk assessment process.
- More detailed process and control narratives, including how transactions are initiated, recorded, processed, and recorded; and how internal controls are monitored.
- Requests for details on additional policies and procedures.
- Request for a greater involvement of your IT department in the audit including assistance in understanding:
 - o IT applications, the IT infrastructure, and how it functions in the entity’s business model.
 - o Understanding of IT processes.
 - o Understanding of the IT personnel involved in the IT process.

Appendix 5: Asset Retirement Obligation

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ASSET RETIREMENT OBLIGATIONS



STEPS TOWARD IMPLEMENTING PS 3280

PS 3280 is a new accounting standard covering Asset Retirement Obligations (ARO). The standard must be applied by all public sector entities who prepare their financial statements under PSAB, including all Canadian municipalities effective fiscal years beginning on April 1, 2022.

Common asset retirement obligations have not previously been recognized by municipalities; such as obligations to retire buildings with asbestos or underground fuel storage tanks. The implementation of the standard will require municipalities to recognize obligations which were previously out of scope of accounting standards.

TIPS AND BEST PRACTISES

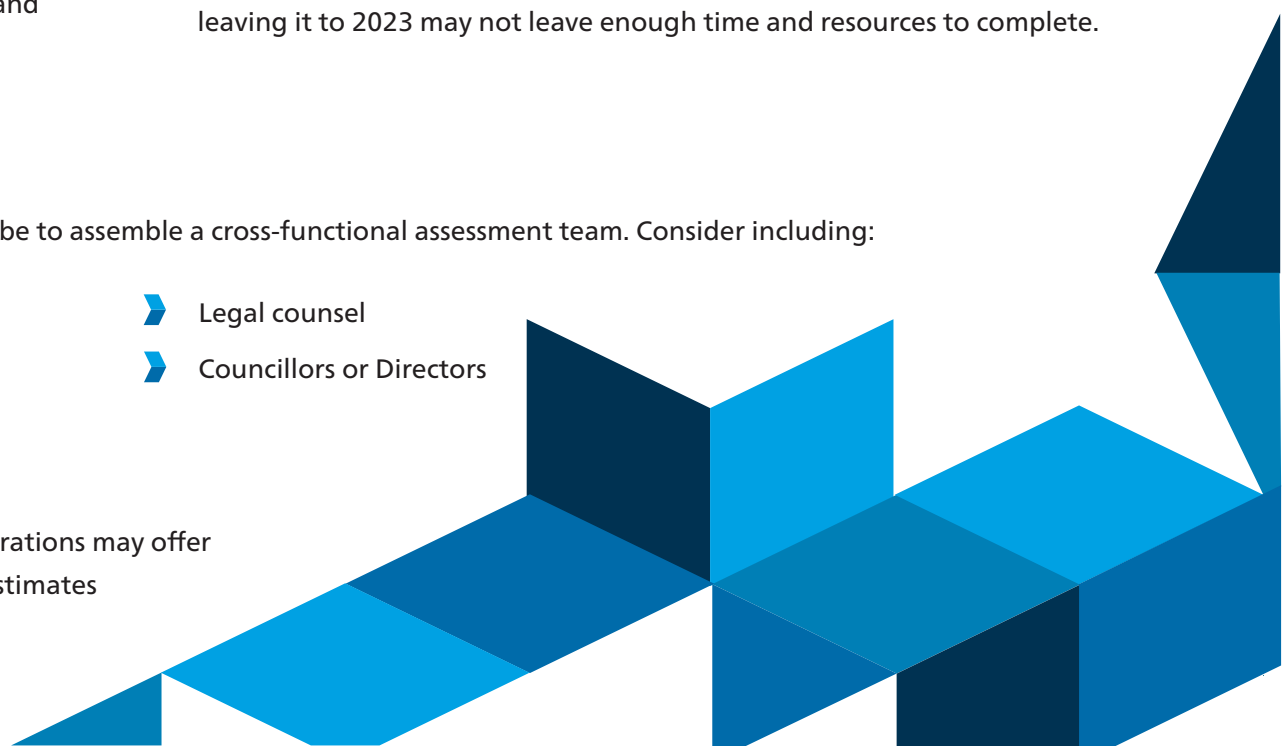
- Document all your work performed.
- Ensure your documentation is flexible to be adapted as required in subsequent procedures.
- Collaborate with other entities to obtain additional tips and potentially share costs.
- Be forward thinking! Each year your auditors require the liabilities to be updated and remeasured. Determine how you will be able to update the estimate and formalize it in a policy.
- Get started sooner rather than later. This is a significant assessment and leaving it to 2023 may not leave enough time and resources to complete.

STEP 1 – BUILD A TEAM

Before identifying and reviewing assets, the first step should be to assemble a cross-functional assessment team. Consider including:

- Finance and accounting personnel
- Public work or environmental services managers / foremen
- Engineers
- Legal counsel
- Councillors or Directors

Having individuals who are involved with the day-to-day operations may offer knowledge of assets missing from existing listings updated estimates based on actual usage, or retirement / decommissioning activities required.



STEP 2 – IDENTIFY ASSETS

Not all assets will have a retirement obligation or require decommissioning activities. It's important to identify the assets that should be subject to additional in-depth assessment for the extent and cost of remediation required (e.g., considering a building constructed in 2010 vs a building constructed in 1980 for further review). Including too many assets in subsequent assessments will create inefficiencies and slow the review process down. Ensure that all assets owned, either actively in use or retired, are included in the assessment process. The earlier the assets are identified the better. This will help avoid any last-minute assessments that may be incomplete due to the lack of time or resources.

STEP 3 – IDENTIFY LEGAL OBLIGATION

A critical component of PS 3280 is the requirement for a legal obligation to exist. While there will still be a requirement to report other sorts of liabilities, PS 3280 provides guidance for assets with a legal obligation to retire / decommission at the end of its useful life. For each asset identified, the assessment team will need to identify what the legal obligation originates from (e.g., provincial regulation, legal contract, promissory estoppel) and what sort of activities will be required.

STEP 4 – QUANTIFY, CALCULATE & RECORD

The last step of the process will be to quantify the cost of the obligation, calculate the present value of the liability, and to record it in the accounting records. The cost of the remediation activities should be derived from professional judgment and be based on the best estimates available. It should be noted that you should be able to support the estimate with other evidence (e.g., recent similar activities, publicly available cost estimates, quotes received). For all estimates, be prepared to provide support to your auditor! Support for the cost estimate may eventually require third-party consultation which may be costly and unbudgeted. It will be best to keep Council / Board members involved in this process.

Once cost estimates have been obtained and quantified, the present value of the liability will need to be calculated. This will require the assessment team to estimate the cost at the time of the assets retirement and record the present value of the future costs. This may be a complex calculation. The earlier the calculations are performed, the more they can be discussed and reviewed both internally with the assessment team as well as with your auditor. The present value will be the final cost that is recorded into the accounting records.

NEED MORE INFORMATION OR HELP?

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