




MACKENZIE COUNTY

COMMITTEE OF THE WHOLE MEETING

MARCH 16, 2023
10:00 AM

FORT VERMILION COUNCIL
CHAMBERS

 780.927.3718

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 4511-46 Avenue, Fort Vermilion

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Mackenzie County

**MACKENZIE COUNTY
COMMITTEE OF THE WHOLE MEETING**

**THURSDAY, MARCH 16, 2023
10:00 a.m.**

Fort Vermilion Council Chambers

Fort Vermilion, Alberta

AGENDA

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CALL TO ORDER:	1.	a) Call to Order	
AGENDA:	2.	a) Adoption of Agenda	
ADOPTION OF PREVIOUS MINUTES:	3.	a) Minutes of the January 24, 2023 Committee of the Whole Meeting	5
DELEGATIONS:	4.	a) None	
BUSINESS:	5.	a) Action List Review	15
		b) Cheque Registers – January 23 – March 10, 2023 (HANDOUT)	27
		c) MasterCard Statements – December 2022 – January 2023 (HANDOUT)	29
		d) March 2023 – FIN028 Credit Card Use Policy – MasterCard Loyalty Reward Points	31
		e)	
		f)	
POLICY REVIEW:	6.	a) Amend Policy FIN026 Tangible Capital Assets Accounting	41
		b)	
CLOSED MEETING:		<i>Freedom of Information and Protection of Privacy Act Division 2, Part 1 Exceptions to Disclosure</i>	
	7.	a) Creation of a Municipally Controlled Corporation (FOIP Sections 23, 24, 25, & 27)	

b)

**NEXT MEETING
DATE:**

8. a) Committee of the Whole Meeting
March 28, 2023
10:00 a.m.
Fort Vermilion Council Chambers

ADJOURNMENT:

9. a) Adjournment



Mackenzie County

REQUEST FOR DECISION

Meeting:	Committee of the Whole Meeting
Meeting Date:	March 16, 2023
Presented By:	Louise Flooren, Manager of Legislative & Support Services
Title:	Minutes of the January 24, 2023 Committee of the Whole Meeting

BACKGROUND / PROPOSAL:

Minutes of the January 24, 2023 Committee of the Whole Meeting are attached.

OPTIONS & BENEFITS:

COSTS & SOURCE OF FUNDING:

SUSTAINABILITY PLAN:

COMMUNICATION / PUBLIC PARTICIPATION:

Approved Council Meeting minutes are posted on the County website.

POLICY REFERENCES:

Author: T. Thompson **Reviewed by:** L. Flooren **CAO:** _____

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That the minutes of the January 24, 2023 Committee of the Whole Meeting be adopted as presented.

Author: T. Thompson **Reviewed by:** L. Flooren **CAO:** _____

**MACKENZIE COUNTY
COMMITTEE OF THE WHOLE MEETING**

**Tuesday, January 24, 2023
10:00 a.m.**

**Fort Vermilion Council Chambers
Fort Vermilion, AB**

PRESENT: Josh Knelsen Reeve
Walter Sarapuk Deputy Reeve (arrived at 10:05 a.m., left the meeting at 3:35 p.m. and rejoined at 3:41 p.m., left the meeting at 4:00 p.m.)
Jacquie Bateman Councillor
Cameron Cardinal Councillor (left the meeting at 2:35 p.m. and rejoined the meeting virtually at 2:58 pm.)
Darrell Derksen Councillor
David Driedger Councillor
Ernest Peters Councillor
Garrell Smith Councillor
Lisa Wardley Councillor

REGRETS: Peter F. Braun Councillor

ADMINISTRATION: James Thackray Chief Administrative Officer
Byron Peters Director of Projects & Infrastructure
Jennifer Batt Director of Finance
Don Roberts Director of Community Services
Caitlin Smith Director of Planning & Agriculture
John Zacharias Director of Utilities
Louise Flooren Manager of Legislative & Support Services/
Recording Secretary

ALSO PRESENT: Member of the Public

Minutes of the Committee of the Whole Meeting for Mackenzie County held on January 24, 2023 in the Council Chambers at the Fort Vermilion County Office.

CALL TO ORDER: 1. a) Call to Order

Reeve Knelsen called the meeting to order at 10:00 a.m.

AGENDA: 2. a) Adoption of Agenda

MOTION COW-23-01-01 MOVED by Councillor Driedger

That the agenda be adopted with the following additions:

- 4.b) Fort Vermilion Recreation Society
- 5. h) 2023 Operating Grants for Non Profits
- 5. i) Aggregate Cap Levy

CARRIED

**MINUTES FROM
PREVIOUS MEETING:**

**3. a) Minutes of the August 16, 2022 Committee of the
Whole Meeting**

MOTION COW-23-01-02

MOVED by Councillor Wardley

That the minutes of the August 16, 2022 Committee of the
Whole Meeting be adopted as presented.

CARRIED

BUSINESS:

5. a) Alberta Games Survey Response

MOTION COW-23-01-03

MOVED by Councillor Cardinal

That a recommendation be made to Council that the Alberta
Games Survey be amended and recirculated.

CARRIED

BUSINESS:

5. b) Business Incentive Draft Bylaw - 2nd Review

MOTION COW-23-01-04

MOVED by Councillor Derksen

That a recommendation be made to Council for administration
to highlight value added to the Business Incentive Draft Bylaw
as discussed.

CARRIED

BUSINESS:

**5. c) Cheque Registers – December 12, 2022 – January
20, 2023 (HANDOUT)**

MOTION COW-23-01-05

MOVED by Councillor Peters

That the cheque registers, from December 12, 2022 – January
20, 2023, and November & December 2022 online payments
be received for information.

CARRIED

Reeve Knelsen recessed the meeting at 10:51 a.m. and reconvened the meeting at 11:00 a.m.

DELEGATIONS:

4. a) Royal Canadian Mounted Police (RCMP) – Crime Statistics

Reeve Knelsen recessed the meeting at 12:10 p.m. and reconvened the meeting at 12:57 p.m.

MOTION COW-23-01-06

MOVED by Councillor Wardley

That the RCMP crime statistics reports be received for information.

CARRIED

BUSINESS:

5. d) MasterCard Statements – November 2022 (HANDOUT)

MOTION COW-23-01-07

MOVED by Deputy Reeve Sarapuk

That the MasterCard statements for November 2022 be received for information.

CARRIED

BUSINESS:

5. e) FIN028 Credit Card Use Policy - MasterCard Loyalty Reward Points

MOTION COW-23-01-08

MOVED by Councillor Bateman

That the FIN028 Credit Card Use Policy - MasterCard Loyalty Reward Points report be received for information.

CARRIED

DELEGATIONS:

4. b) Fort Vermilion Recreation Board (ADDITION)

Reeve Knelsen recessed the meeting at 2:20 p.m., Councillor Cardinal left the meeting at 2:35 p.m. and Reeve Knelsen reconvened the meeting at 2:38 p.m.

Councillor Cardinal rejoined the meeting virtually at 2:58 p.m.

MOTION COW-23-01-09
Requires Unanimous

MOVED by Councillor Smith

That a recommendation be made to Council that administration release an additional 15% of the 2023 Operating Grant to the Fort Vermilion Recreation Board.

CARRIED UNANIMOUSLY

MOTION COW-23-01-10
Requires Unanimous

MOVED by Councillor Wardley

That a recommendation be made to Council that a letter be written to the Fort Vermilion Recreation Board regarding grant reporting requirements including budget parameters and requesting a meeting with the Board.

CARRIED UNANIMOUSLY

BUSINESS:

5. f) Action List Review

MOTION COW-23-01-11

MOVED by Councillor Wardley

That the Action List Review be TABLED to the next Committee of the Whole Meeting.

CARRIED

Deputy Reeve Sarapuk left the meeting at 3:35 p.m.

BUSINESS:

5. g) Fee Schedule Bylaw 1277-23

MOTION COW-23-01-12

MOVED by Councillor Wardley

That a recommendation be made to Council to pass the first, second and third readings of Bylaw 1277-23 being the Fee Schedule Bylaw for Mackenzie County as amended.

CARRIED

Deputy Reeve Sarapuk rejoined the meeting at 3:41 p.m.

BUSINESS:

5. h) 2023 Operating Grants for Non-Profits (ADDITION)

MOTION COW-23-01-13
Requires Unanimous

MOVED by Councillor Wardley

That a recommendation be made to Council to release the remaining 50% of the Non-Profits 2023 Operating Budget.

CARRIED UNANIMOUSLY

BUSINESS:

5. i) Aggregate Cap Levy (ADDITION)

MOTION COW-23-01-14
Requires Unanimous

MOVED by Councillor Peters

That the Aggregate Cap Levy discussion be received for information.

CARRIED UNANIMOUSLY

POLICY REVIEW:

6. a) Policy ADM060 - Social Media

MOTION COW-23-01-15

MOVED by Councillor Bateman

That a recommendation be made to Council to approve Policy ADM060 - Social Media as presented.

CARRIED

Deputy Reeve Sarapuk left the meeting at 4:00 p.m.

POLICY REVIEW:

6. b) Policy RESV025 – Fort Vermilion Fire Hall Reserve

MOTION COW-23-01-16

MOVED by Councillor Bateman

That a recommendation be made to Council to approve Policy RESV025 - Fort Vermilion Fire Hall Reserve as presented.

CARRIED

MOTION COW-23-01-17

MOVED by Councillor Wardley

That a recommendation be made to Council to suspend the 2023 Capital Budget for the Fort Vermilion Fire Hall Roof Project.

CARRIED

POLICY REVIEW:

6. c) Policy RESV026 – La Crete & Area Fire Hall Reserve

MOTION COW-23-01-18

MOVED by Councillor Driedger

That a recommendation be made to Council to approve Policy RESV26 – La Crete & Area Fire Hall Reserve as presented.

CARRIED

Reeve Knelsen recessed the meeting at 4:15 p.m. and reconvened the meeting at 4:30 p.m.

POLICY REVIEW:

6. d) Policy UT006 - Municipal Rural Water Servicing

MOTION COW-23-01-19

MOVED by Councillor Smith

That the Municipal Rural Water Servicing Policy be TABLED to the next Committee of the Whole Meeting.

CARRIED

CLOSED MEETING:

7. a) Closed Meeting

MOTION COW-23-01-20

MOVED by Councillor Bateman

That Council move into a closed meeting at 5:11 p.m. to discuss the following:

6. a) Town of High Level Annexation (*FOIP, Sections 21 & 23*)

CARRIED

The following individuals were present during the closed meeting discussion. (*MGA Section 602.08(1)(6)*)

- All Councillors Present excluding Deputy Reeve Sarapuk
- James Thackray, Chief Administrative Officer
- Byron Peters, Director of Projects & Infrastructure
- Jennifer Batt, Director of Finance
- Caitlin Smith, Director of Planning & Agriculture
- John Zacharias, Director of Utilities
- Don Roberts, Director of Community Services
- Louise Flooren, Manager of Legislative & Support Services/Recording Secretary

MOTION COW-23-01-21

MOVED by Councillor Peters

That Council move out of a closed meeting at 5:16 p.m.

CARRIED

CLOSED MEETING: 7. a) **Town of High Level Annexation**

MOTION COW-23-01-22 **MOVED** by Councillor Wardley

That the Town of High Level Annexation review be TABLED to the January 25, 2023 Regular Council Meeting.

CARRIED

NEXT MEETING DATE: 8. a) Committee of the Whole Meeting
March 28, 2023
10:00 a.m.
Fort Vermilion Council Chambers

ADJOURNMENT: 9. a) **Adjournment**

MOTION COW-23-01-23 **MOVED** by Councillor Peters

That the Committee of the Whole meeting be adjourned at 5:16 p.m.

CARRIED

These minutes will be presented for approval on March 28, 2023.

Joshua Knelsen
Reeve

Byron Peters
Interim Chief Administrative Officer



Mackenzie County

REQUEST FOR DECISION

Meeting:	Committee of the Whole Meeting
Meeting Date:	March 16, 2023
Presented By:	Louise Flooren, Manager of Legislative & Support Services
Title:	Action List Review

BACKGROUND / PROPOSAL:

An in depth review of the Action List has been requested by Council. The following motion was made at the January 24, 2023 Committee of the Whole Meeting:

MOTION COW-23-01-11

MOVED by Councillor Wardley

That the Action List Review be TABLED to the next Committee of the Whole Meeting.

CARRIED

A copy of the most recent Action List is attached.

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

N/A

SUSTAINABILITY PLAN:

N/A

Author: L. Flooren **Reviewed by:** _____ **CAO:** _____

COMMUNICATION / PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

N/A

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That the Action List discussion be received for information.

Author: L. Flooren Reviewed by: _____ CAO: _____

Mackenzie County Action List as of March 7, 2023

Council and Committee of the Whole Meeting Motions Requiring Action

Motion	Action Required	Action By	Status
February 22, 2016 Council Meeting			
16-02-135	That the County covers the additional cost of the survey on Plan 5999CL, Lot E to date and have administration release a copy of the report to the landowner informing them that the initial investigation survey has been completed.	Byron	Refer to Motion 18-06-411 In progress. Meeting with landowners. Impacted by 2020 flood.
May 10, 2016 Regular Council Meeting			
16-05-354	That administration be authorized to proceed as follows in regards to the Zama Crown Land Procurement: <ul style="list-style-type: none"> • cancel PLS 080023; • pursue acquisition of land parcels as identified on the map presented in red; • identify a parcel of land to be subdivided from Title Number 102 145 574 +1 (Short Legal 0923884; 21; 1) and offered for trade or sale to Alberta Environment and Parks due to its unsuitability for a hamlet development , specifically the land use restrictions per Alberta Energy Regulator. 	Caitlin	PLS Cancelled. Asset list with all leases, caveats, dispositions, easements, etc. Response Received from AEP 2017-11-27. Application submitted. PLS180027 FNC submitted for adequacy
October 9, 2018 Regular Council Meeting			
18-10-763	That administration proceeds with the water diversion license's as discussed.	John	Working on getting a permanent license for the Norbord Waterline.
June 5, 2020 Special Council Meeting			
20-06-334	That administration continues to support a community recovery plan that includes a community engagement component.	DRT	Ongoing
July 15, 2020 Regular Council Meeting			
20-11-744	That the concepts and guidance provided within the La Crete Industrial Growth Strategy be incorporated into County planning documents.	Byron	Incorporated into the MDP Drafting ASP RFP
November 25, 2020 Regular Council Meeting			
20-11-748	That Administration proceed in developing an offsite levy bylaw for the benefitting area of the La Crete South Sanitary Trunk Sewer for the purpose in recovering all costs associated with the sanitary sewer trunk improvements.	Byron	Working on draft offsite levy bylaw. Ad Hoc Development Committee

Motion	Action Required	Action By	Status
September 14, 2021 Regular Council Meeting			
21-09-623	That second reading be given to Bylaw 1231-21 being the La Crete Offsite Levy Bylaw be tabled until further date.	Byron	TABLED AD Hoc Committee
21-09-658	That administration work with the Fort Vermilion School Division to complete a trade and land transfer for properties adjacent to the La Crete Distribution Pumphouse and Fort Vermilion Public School.	Byron	Ongoing Awaiting Land Titles
October 12, 2021 Budget Council Meeting			
21-10-696	That Administration proceed with the sale of the closed portions of 100A Street to adjacent landowners at assessed value with all associated costs being borne by the buyer with the exception of those costs associated with registration of a waterline URW where required.	Caitlin	In Progress
21-10-697	That the north portions of 100A Street (adjacent landowners) be sold back for the same price it was originally purchased to the adjacent landowners with all associated costs being borne by the applicant.	Caitlin	In Progress
November 30, 2021 Regular Council Meeting			
21-11-813	That a letter be sent to the Minister of Justice and Solicitor General outlining the successes with RCMP and the oversight of the real problem which is justice.	Louise/Byron	Assistance from Councillor Wardley
December 14, 2021 Regular Council Meeting			
21-12-854	That Policy DEV001 & DEV007 be brought back to Council for review.	Caitlin	Administration to research options for ROW urban standard development Bring to Developers AD- HOC for discussion. In Progress
February 2, 2022 Regular Council Meeting			
22-02-085	That administration move forward with the application process to purchase the following and bring back to Council any future costs related to the purchase such as FNC, survey and assessed value for deliberation and approval. PLS140031 PLS170002 PLS180022 PLS180027 PLS190005 La Crete Ferry Campground Atlas Landing Area Bridge Campsite Machesis Lake Campground Wadlin Lake Campground	Don/Caitlin	FNC COMPLETE Received approval for appraisal and survey COW 22-06-073 The TCL Leases that are in the process are as follows: DML170039 FV Bridge campground REC2621 FV Rodeo grounds REC030012 LA Ferry campground REC090007 & 100003 Hutch Lake campground REC880027 Wadlin Lake campground

Motion	Action Required	Action By	Status
February 16, 2022 Regular Council Meeting			
22-02-137	That Mackenzie County prepare to put in a regional bid to host the 2026 Alberta Winter or Summer Games.	Byron	Started Data Gathering Refer to Motion 22-08-569
March 22, 2022 Committee of the Whole Meeting			
COW-22-03-019	That the Committee of the Whole receive the Municipal Development Plan Overview as discussed and a recommendation be made to bring back an updated draft for review to a future Council meeting.	Byron/Caitlin	COW Meeting March 28, 2023
COW-22-03-022	That Policy ASB021 – Weed Control Policy be TABLED for further information.	Caitlin/Landon	Council Meeting March 7, 2023
March 23, 2022 Committee of the Whole Meeting			
22-03-215	That the La Crete North Access – Capital Project review be TABLED until a future Committee of the Whole meeting agenda with maps and design options.	Byron	Potential Fall Capital Project Fall of 2023 Motion – 22-06-482
22-03-218	That a lobbying package be created for the Minister of Agriculture requesting that the Grazing Association be able to keep revenue from the logging and farming on the Fort Vermilion Grazing Reserve for grazing lease improvements.	Byron	Discussion held with Grazing Reserve President in regards to grant applications. Refer to Motion 22-07-517 Letter Drafted
22-03-222	That administration communicate with the Recreation Boards regarding backup generators and bring back recommendations to council.	Don	In Progress Working with Community Services Committee
April 27, 2022 Regular Council Meeting			
22-04-317	That administration develop a culvert maintenance program.	Byron/Don	Infrastructure Workshop October 17 – 18
22-04-325	That Council direct administration to bring back Bylaw 908-13 – Unsightly Premises Bylaw for review to a future Council meeting.	Don	In Progress Working with the RCMP
May 25, 2022 Regular Council Meeting			
22-05-391	That administration proceed with charging those that removed gravel from the Mackenzie County gravel stockpiles at market price, plus 20% including a penalty.	Byron	On going Refer to Motion 22-09-632 Thefts cannot be proven. Gate has been repaired at Tompkins Pit
22-05-406	That administration advertise the 140M AWD Grader publicly for sale with a reserve bid of \$ 225,000.	Willie	Pending Delivery Date April 2023
22-05-407	That administration advertise the 160M AWD Grader publicly for sale with a reserve bid of \$ 270,000.	Willie	Pending Delivery Date April 2023

Motion	Action Required	Action By	Status
22-05-408	That the County enter into a ten-year lease for the trailer being used by the Fort Vermilion Royal Canadian Mounted Police (RCMP) as discussed.	Don	RCMP presentation made to COW 2023-01-24
22-05-411	That administration work with the Royal Canadian Mounted Police (RCMP) in renewing the Memorandum of Understanding Agreement for the Enhanced Policing Agreement between Mackenzie County and the RCMP and bring back the draft agreement with changes as discussed.	Don	RCMP presentation made to COW 2023-01-24
June 22, 2022 Regular Council Meeting			
22-06-465	That administration draft a policy combining PW018 Hiring of Private Equipment, ADM015 Hiring Contract Suppliers and FIN 025 Purchasing Policy and bring back to future Council Meeting.	Byron	In Progress
June 23, 2022 Committee of the Whole Meeting			
22-06-073	That administration proceed with Public Land Sales as discussed.	Don	Refer to Motion 22-02-085 In Progress
July 13, 2022 Regular Council Meeting			
22-07-496	That administration work with the developer to purchase land adequate for relocation.	Byron	Waiting on Land Titles
22-07-507	That administration bring back options for Commercial Business incentive Options.	Byron	In Progress Presented as part of the 2023 Budget
22-07-513	That Mackenzie County is unsure at this time whether or not to continue with the subscription and advertising contract with Mackenzie Report past the expiry of 2023.	Caitlin/Louise	Emailed Letter to Mackenzie Report
22-07-523	That the Range Road 15-5 contract be awarded to the highest scoring, qualified bidder while staying within budget.	Byron	Project substantially Complete
August 17, 2022 Regular Council Meeting			
22-08-556	That administration proceed with cost sharing discussions for the 101 Street/109 Avenue intersection improvement with La Crete Co-op, and begin planning for the relocation and changes to utilities to accommodate an intersection upgrade and bring project forward to the 2023 Budget deliberations.	Byron	2023 Budget Discussion
August 30, 2022 Special Council Meeting			
22-08-590	That the Range Road 154 within TWP 108-15 Tender be retendered in 2023.	Michael	RFD re award submitted for March 29, 2023 Council Agenda

Motion	Action Required	Action By	Status
22-08-591	That the Heliport Road from Range Road 18-4 to Range Road 19-0 Tender be retendered in 2023.	Michael	Report on Options submitted Mar 7, 2023, Tender Cancelled COMPLETE
22-08-592	That the 27th Baseline (TWP RD 1050) Tender be retendered in 2023.	Michael	Plan to retender in February 2023 Out to Tender, Closing Feb 23, Opening Feb 28
September 26, 2022 Regular Council Meeting			
22-09-631	That the Little Red River Cree Nation (LRRCN) – Additions to Reserve (ATR) be TABLED to the November 15, 2022 Regular Council Meeting.	Byron	
22-09-632	That administration continue to investigate the missing gravel and take appropriate legal action.	Byron	Refer to Motion 22-05-391
22-09-641	That administration request a culvert be installed under Highway 35 North to allow the water to flow under it, before spring thaw 2023.	Byron/Don	AT Surveying Area
October 26, 2022 Budget Council Meeting			
22-10-750	That Council direct administration to develop revenue strategies for non-property tax based funding including, but not limited to, fees, charges and full cost recovery service models for consideration.	Byron	
22-10-751	That administration incorporate the 2022 One Time Carry Forward Projects in the Draft 2023 Operating Budget as discussed.	Jen	In progress
22-10-755	That administration continue to investigate options for a Special Tax Bylaw for any identified projects incorporated into the 2023 Operating and Capital Budget as approved by Council.	Jen	In Progress
November 1, 2022 Budget Council Meeting			
22-11-762	That administration review all rental agreements upon renewal and ensure that there is a cost of living clause included.	All Admin	
November 2, 2022 Budget Council Meeting			
22-11-774	That the Policy PW039 Rural Road, Access Construction and Surface Water Management - Cost Implications be brought back to a future Council meeting for amendments.	Byron/Don	
November 15, 2022 Regular Council Meeting			
22-11-785	That Mackenzie County sell the lots for value established by assessment combined with all associated costs excluding the land transfer fees and lot consolidation.	Caitlin	In progress Refer to Motion 21-10-969 Letters have been sent
November 29, 2022 Regular Council Meeting			

Motion	Action Required	Action By	Status
22-11-840	That the Name That Neighbourhood Contest be TABLED.	Jen	In Progress
December 6-7, 2022 Budget Council Meeting			
22-12-873	That administration incorporate the 2022 Capital Carry Forward Projects in the Draft 2023 Budget as amended.	Jen	In Progress
December 13, 2022 Regular Council Meeting			
22-12-900	That the Flood Plain sale of assets be publically advertised for April 2023.	Jen	Silverstar Auction booked for June 13-15 online auction
22-12-904	That administration apply for the fish pond lease, formally MLL/DML000070 and continue to work with the Mighty Peace Fish and Game Association to rehabilitate the site.	Don	In Progress
22-12-908	That Council approve the Fort Vermilion Bridge Campground and Recreational Area Plan as amended and to submit the Plan to Forestry, Parks and Tourism for their approval.	Don	In Progress Plan is submitted
22-12-919	That the Tri-Council Letter be sent to Minister Nixon regarding The Lodge Assistance Program (LAP) Grant.	Byron	
22-12-920	That the Business Incentive – Draft Bylaw be TABLED to the next Committee of the Whole Meeting.	Byron	In Progress
January 10, 2023 Regular Council Meeting			
23-01-009	That the Tender Documents for the 2023 Road Re-Graveling Program and the 27th Baseline Road Reconstruction Project be authorized for issuance subject to the amendments requested by Council.	Michael	Tenders for gravelling awarded, 27th Baseline Tender Cancelled COMPLETE
23-01-010	That a letter be sent to Alberta Transportation highlighting the willingness of Mackenzie County and the community benefits of a collaboration between Mackenzie County, Alberta Conservation Association and Alberta Transportation for the Highway 697 roundabout future project.	Michael/Byron	
23-01-028	That administration look into the Power Pole issue as discussed.	Michael/Byron	Estimate Received, seeking out revised costs
23-01-034	That the 2023 One Time Project be amended by \$200,000, with 50% of the funding coming from the Northern and Regional Economic Development (NRED) grant and 50% of the funding coming from the General Operating Reserve, subject to receiving the grant funding.	Jen	In Progress

Motion	Action Required	Action By	Status
January 24, 2023 Committee of the Whole Meeting			
COW-23-01-11	That the Action List Review be TABLED to the next Committee of the Whole Meeting.	Louise	COW Meeting 2023-03-16
COW-23-01-19	That the Municipal Rural Water Servicing Policy be TABLED to the next Committee of the Whole Meeting.	John	COW Meeting 2023-03-28
January 25, 2023 Regular Council Meeting			
23-01-050	That the Agricultural Service Board review the possibilities of a bylaw prohibiting the transference of horses from the Chateh area unless they have been Coggins tested.	Caitlin	In Progress
23-01-051	That administration research options for charging user fees for municipal road allowances that are already cleared and farmed for profit.	Caitlin	Being brought back to next ASB meeting
23-01-066	That administration research street lighting options and bring back to a Flood Recovery Steering Committee meeting.	Byron	
23-01-067	That administration use Camp Reservations Canada for the campground online booking program.	Don	In Progress
23-01-074	That the Municipal Planning Commission look at obtaining land in lieu of cash on rural subdivisions.	Caitlin	Looking at accepting road widening as MR credit
February 7, 2023 Regular Council Meeting			
23-02-105	That Mackenzie County proceeds with a grant application to the Green & Inclusive Community Building program for the Mackenzie Community Recreation Center in La Crete.	Byron/Don/Jen	
23-02-106	That Mackenzie County commit to \$5M in municipal funding by means of Borrowing Bylaw towards local funding required to complete this project as per motion 18-06-472 to complete the Mackenzie Community Recreation Center project.	Byron/Don/Jen	Awaiting grant approval and funding allocation
23-02-116	That administration move forward with the advertising Request for Proposals for all eligible property.	Caitlin	COMPLETE
23-02-117	That administration is authorized to move forward with tendering the Roadside Mowing for a three year contract plus a 1 year option.	Caitlin	COMPLETE
23-02-132	That first reading be given to Bylaw 1280-23 being a Land Use Bylaw Amendment to rezone Part of NW 24-107-14-W5M from Agricultural "A" to Rural Industrial General "RIG", subject to public hearing input.	Caitlin	COMPLETE

Motion	Action Required	Action By	Status
23-02-133	That administration create a new zoning district to alleviate concerns regarding agricultural use on residential acreages.	Caitlin	In Progress
23-02-137	That administration write a letter of support in regards to Highway 686 from Peerless Lake to Fort McMurray.	Louise	COMPLETE
23-02-138	That Mackenzie County initiate an application for the Forest Capital of Canada 2024: Call for Proposals.	Byron	
February 28, 2023 Regular Council Meeting			
23-02-149	That Mackenzie County proceed with the development of a Municipally Controlled Corporation.	Byron/Caitlin	Started Process
23-02-164	That the 27th Baseline Road Reconstruction project be brought back to the March 7, 2023 Regular Council Meeting for discussion.	Michael	COMPLETE
23-02-165	That the Mackenzie County Emergency Advisory Committee scheduling be TABLED to the March 7, 2023 regular council meeting.	Don	COMPLETE
23-02-166	That the Pheasant Release Program discussion be TABLED to the March 7, 2023 regular council meeting.	Don	COMPLETE
23-02-184	That the Draft Business Incentive Bylaw be brought back to the March 7, 2023 Regular Council Meeting for first, second and third reading.	Byron	COMPLETE
23-02-186	That the Rural Access Construction and Surface Water Management Policy PW039 be approved as amended.	Byron/Louise	COMPLETE
23-02-187	That Council hold a Special Meeting (by Zoom) at 11:00 a.m. on Thursday, March 9, 2023 to review Award of Proposals for the TWP Road 1102 and Range Road 154 Projects.	Michael/Louise	COMPLETE CANCELLED
23-02-194	That Mackenzie County Council supports the two day zone meeting proposal for the Rural Municipalities of Alberta District 4.	Byron	COMPLETE
March 7, 2023 Regular Council Meeting			
23-03-215	That the Agricultural Land Lease for Plan 2122750; Block 13; Lot 1 in Fort Vermillion (Eek Land) be awarded to the highest bidder.	Caitlin	
23-03-217	That the Agricultural Land Lease for Section 8-110-15-W5M (Fitler Pit) be awarded to the highest bidder.	Caitlin	
23-03-218	That the following Agricultural Land Lease Tenders be re-advertised: • NORTHVER 09 (Anderson Pit)	Caitlin	

Motion	Action Required	Action By	Status
	<ul style="list-style-type: none"> Plan 1020707, Block 1; Lot 2 (Buffalo Head Truck Fill Station) NW 14-106-15-W5M (La Crete Lagoon) 		
23-03-221	That Administration review the qualified Proposals for Range Road 154 from Township Road 1084 to Township Road 1090 and report back to Council at the March 9, 2023 Special Council Meeting.	Michael	RFD re Award submitted for March 30, 2023 Regular Council Meeting
23-03-224	That Administration review the qualified Proposals for Township Road 1102 from Range Road 184 to Range Road 190 and report back to Council at the March 9, 2023 Special Council Meeting.	Michael	RFD re Award submitted for March 30, 2023 Regular Council Meeting
23-03-227	That the 2023 Line Painting Program Request for Proposals be authorized for issuance in accordance with the documents as amended.	Michael	Projects out for Proposal Call-Submission Deadline – March 29, 2023
23-03-228	That the 2023 Crack Filling Program Request for Proposals be authorized for issuance in accordance with the documents as amended.	Michael	
23-03-231	That the Roadside Mowing Tender be returned to the unqualified bidder.	Caitlin	
23-03-232	That the Roadside Mowing Tender be re-advertised.	Caitlin	
23-03-234	That third reading be given to Bylaw 1280-23 being a Land Use Bylaw Amendment to rezone Part of NW 24-107-14-W5M from Agricultural “A” to Rural Industrial General “RIG” to accommodate a salvage yard.	Louise	Waiting for signature
23-03-235	That Administration move forward with Request for Proposals for Campground Caretakers to operate Machesis Lake and Wadlin Lake for the 2023 season.	Don	
23-03-241	That the North Service Area Water Supply Agreement be approved as presented.	Byron	COMPLETE
23-03-243	That ASB021 Weed Control Policy be approved as presented.	Louise	COMPLETE
23-03-248	That third and final reading be given to Bylaw 1282-23 being a Fee Schedule Bylaw amendment for Mackenzie County as amended.	Louise	Waiting for signature
23-03-249	That the 2022 Capital Budget for the Blue Hills - Road Rebuild and Section Repairs project be amended by \$40,911 with funding coming from the Road Reserve.	Jen	COMPLETE

Motion	Action Required	Action By	Status
23-03-250	That administration investigate options to secure County owned and leased gravel pits, and provide an update at a future Committee of the Whole meeting.	Byron	
23-03-254	That the third and final reading be given to Bylaw 1288-23 being the Mackenzie county Business Incentive Bylaw.	Louise	Waiting for signature
23-03-255	That the 27th Baseline Road Reconstruction Tender be rejected as all proponents were not within budget.	Michael	Tenders rejected and Tenderers Notified COMPLETE
23-03-257	That Mackenzie County sponsor the High Level Agricultural Society's 53rd Annual High Level Rodeo in the amount of \$2,180.	Louise	COMPLETE
23-03-258	That Policy FIN025 Purchasing Authority Directive and Tendering Process be amended as discussed.	Louise	COMPLETE
23-03-259	<p>That the following changes and additions for Council meetings be authorized:</p> <ul style="list-style-type: none"> • May 24, 2023 – Regular Council Meeting change to May 31, 2023 • March 15, 2023 – Capital Plan Workshop • March 16, 2023 – Committee of the Whole Meeting and a Mackenzie County Emergency Advisory Committee 	Louise	COMPLETE
23-03-260	That the Waste Collection Program rates for Fort Vermilion in Bylaw 1277-23 Fee Schedule be deferred until the program is implemented.	Jen/Don	



Mackenzie County

REQUEST FOR DECISION

Meeting:	Committee of the Whole Meeting
Meeting Date:	January 24, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	Cheque Registers – January 23 – March 10, 2023 (HANDOUT)

BACKGROUND / PROPOSAL:

At the request of Council cheque registers, are to be viewed by Council during Committee of the Whole meetings.

All invoices are authorized by Managers, Directors, and or the CAO in accordance with the Purchasing Policy FIN025. Cheques are released on a weekly or bi-weekly basis unless otherwise required for operational needs. Copies of the January 23 – March 10, 2023 cheque registers and EFTs, and January - February online payments will be available at the meeting.

OPTIONS & BENEFITS:

Administration will continue to present all new cheque registers at each Committee of the Whole meeting.

COSTS & SOURCE OF FUNDING:

2022 & 2023 Budget.

SUSTAINABILITY PLAN:

N/A

COMMUNICATION / PUBLIC PARTICIPATION:

Author: J.Batt **Reviewed by:** _____ **CAO:** _____

N/A

POLICY REFERENCES:

Policy FIN025 Purchasing Authority Directive and Tendering Process

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That the cheque registers and EFTs, from January 23 – March 10, 2023, and January & February 2023 online payments be received for information.

Author: J.Batt Reviewed by: _____ CAO: _____



Mackenzie County

REQUEST FOR DECISION

Meeting:	Committee of the Whole Meeting
Meeting Date:	March 16, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	MasterCard Statements – December 2022, January 2023 (HANDOUT)

BACKGROUND / PROPOSAL:

As per Policy FIN028, Mastercard statements are to be reviewed by Council at the Committee of the Whole Meetings.

Administration will provide a copy of the December 2022, and January 2023 Mastercard statements at this meeting for Councils review.

OPTIONS & BENEFITS:

COSTS & SOURCE OF FUNDING:

2022 Budget

SUSTAINABILITY PLAN:

N/A

COMMUNICATION / PUBLIC PARTICIPATION:

N/A

Author: J.Batt **Reviewed by:** _____ **CAO:** _____

POLICY REFERENCES:

Policy FIN028 Credit Card Use

RECOMMENDED ACTION:

- Simple Majority Requires 2/3 Requires Unanimous

That the MasterCard statements for December 2022, and January 2023 be received for information.

Author: J.Batt Reviewed by: _____ CAO: _____



Mackenzie County

REQUEST FOR DECISION

Meeting:	Committee of the Whole Meeting
Meeting Date:	March 16, 2023
Presented By:	Jennifer Batt, Director of Finance
Title:	March 2023 - FIN028 Credit Card Use Policy - MasterCard Loyalty Reward Points

BACKGROUND / PROPOSAL:

Senior administration are assigned the use of a County credit card to assist in purchases in the operations of the County as outlined in the Purchasing Authority Directive and Tendering Policy FIN025.

Through the use of the County’s credit card, the County acquires loyalty points that are authorized to be claimed for uses as defined in Section 4 of FIN028 Credit Card Use Policy (attached).

Section 4.6 of the Loyalty and rewards points shall be reported at the first Committee of the Whole Meetings after points/rewards were redeemed.

Administration recently redeemed points for \$400 in gift certificates for Costco to offset the cost of operational expenses for gift baskets, County events, and supplies.

Gift cards that were redeemed previously have been utilized to purchase a floor mat at the High Level office reducing rental fees, and Costco purchases for office supplies, and gift baskets.

OPTIONS & BENEFITS:

COSTS & SOURCE OF FUNDING:

2023 Budget

Author: J.Batt **Reviewed by:** _____ **CAO:** _____

SUSTAINABILITY PLAN:

N/A

COMMUNICATION / PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

Policy FIN028 Credit Card Use

RECOMMENDED ACTION:

Simple Majority Requires 2/3 Requires Unanimous

That the March 2023 FIN028 Credit Card Use Policy - MasterCard Loyalty Reward Points report be received for information.

Author: J.Batt Reviewed by: _____ CAO: _____



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- [Point Transfer](#)
- [ATB Cares](#)
- [Alberta's Own](#)
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MACKENZIE COUNTY *, you have 14,209 reward points.

 [My_profile](#) [0](#)  [Logout](#)

 [ATB Financial](#)  [ATB Financial](#)

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-

Place an Order

- 1. Address
- 2. Summary
- 3. Confirmation

Congratulations!

Your order has been confirmed.

Your order will be delivered within 10-14 business days.

Due to recent events, certain shipping carriers may be experiencing occasional delays, which may impact deliveries.

Keep the following order number for your reference [1228480]

Shipping Address:


MACKENZIE C *
BOX 640 FORT VERMILION, AB, T0H 1N0 Canada

Email Address:

A confirmation email will be sent to the following address.

jbatt@mackenziecounty.com

Order summary:

Item(s)	Quantity	Point Value
		
Costco SHOP Card-\$100	4	19,500 Points
Item# 0320-0464 Model# CE00409C		
Total Points Redeemed:		78,000 Points

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Mackenzie County

Title	Credit Card Use	Policy No:	FIN028
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Legislation Reference	Municipal Government Act, Part 6, Section 248
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Purpose To establish a policy and procedure for the use of County credit cards.

Policy Statement:

The County issues credit cards to facilitate certain minor purchases such as authorized travelling arrangements and associated costs, authorized conference registration fees, training fees, specialized equipment parts etc. The County credit cards shall only be used for the purchase of goods and services for official business of Mackenzie County. Credit cards shall be used only in warranted circumstances.

Guidelines/Procedures:

1. Approval authority

A credit card shall only be issued to an employee on approval by the Chief Administrative Officer and in accordance with this policy. A credit card shall only be issued to a Councillor by resolution of Council at a Regular Council Meeting.

The CAO shall present annually to the Committee of the Whole a listing of staff /councillors that hold credit cards (including limits) issued by the County. If any changes are approved for operational reasons the CAO shall report this changes to the next scheduled Committee of the Whole meeting.

2. Authorized credit limit

In accordance with the financial limits set within Policy FIN025 - Purchasing Authority Directive, the CAO shall present a list of all individual card holders and limits to the Committee of the Whole.

3. Allowable Purchases

The allowable purchase limits shall be within the individual's purchasing authorities as outlined in the Purchasing Authority Directive and Tendering Policy FIN025 and/or as authorized by the Chief Administrative Officer and as approved in the County's budgets.

4. Loyalty or Reward Points

- 4.1 Loyalty points or rewards accrued or earned by the use of a County credit card shall accrue to Mackenzie County.
- 4.2 Loyalty points or rewards accrued to an employee that are not directly attributed to a County credit card are excluded from this policy.
- 4.3 Redemption of loyalty points or rewards accrued under a County credit card is limited to business purposes.
- 4.4 Employees are encouraged to use a County credit card instead of a personal credit card for business expenses.
- 4.5 Authorized uses of loyalty points or rewards may include:
 - offset to (reduction of) the cost of future work-related travel;
 - door prizes for ratepayers' meetings;
 - employee gifts or awards (as per Years of Service Award Program Policy ADM011);
 - prizes for the County's annual charity golf tournament; and
 - volunteer recognition in the local not-for-profit sector.
- 4.6 Redemption of loyalty points or rewards shall be reported at the first Committee of the Whole meeting after the points or rewards were redeemed.
- 4.7 Loyalty points or rewards can only be redeemed via ATB's online rewards website. Access to the County's rewards account shall be limited to the Chief Administrative Officer or Director of Finance.

5. Responsibility of Credit Cardholders

- 5.1 An employee/councillor shall be required to enter into a Cardholder Agreement presented as Schedule A.
- 5.2 The employee/councillor shall ensure that all credit card purchases are in compliance with the County's Purchasing Authority Directive and Tendering Policy FIN025.
- 5.3 A credit card shall only be used by the employee/councillor to whom the card is issued.
- 5.4 The employee/councillor issued the credit card is responsible for its protection and custody.
- 5.5 The employee/councillor using the credit card must submit all receipts, including documentation detailing the goods and services purchased, the associated costs, date of the purchase and the official business explanation.

- 5.6 The above said receipts and documentation must be submitted to the Finance Department along with completed Schedule B form, in a timely manner to reconcile against the monthly credit card statement.
- 5.7 A credit card shall not be used for cash advances, personal use or any other type of purchase not permitted under the County's purchasing ordinance.
- 5.8 Lost or stolen credit card shall be immediately reported to both ATB Financial and the Chief Administrative Officer.
- 5.9 All authorized cardholders must immediately surrender their assigned credit card upon resolution of Council, or conclusion of employment, or term with the County. The County reserves the right to withhold the final payroll payout until the card is surrendered.

6. Non-Compliance

- 6.1 Violation of the policy may result in revocation of a credit card use privileges.
- 6.2 Unauthorized use of a County credit card may be subject to loss of credit card privileges, and may be subject to disciplinary action for employees.
- 6.3 An employee/councillor shall be required to reimburse the County for all costs associated with improper use through direct payment and/or authorize payroll deduction for reimbursement of costs.

7. Internal Controls

- 7.1 Director of Finance shall be responsible for :
 - a) Assisting and maintaining record of issuance and retrieval of credit cards and overseeing compliance with this policy.
 - b) Accounting and payment of expenses.
 - c) Reconciliation of receipts and documentation to the monthly statements (See Schedule B for example).
 - d) Presentation of the monthly credit cards statements to the Committee of the Whole.
 - e) Maintaining a record of loyalty points that accumulate on the County's credit card account, and the applications of those points.
 - f) Referring all non-authorized use of loyalty points or rewards to the Committee of the Whole for review, denial, or approval.

	Date	Resolution Number
Approved	2010-12-14	10-12-1109
Amended	2012-10-09	12-10-651
Amended	2014-04-28	14-04-286
Amended	2014-05-13	14-05-332
Amended	2015-09-08	15-09-614
Amended	2016-08-24	16-08-646
Amended	2016-12-13	16-12-909
Amended	2017-12-12	17-12-913
Amended	2019-02-12	19-02-061
Amended	2021-05-11	21-05-402
Amended	2022-06-22	22-06-466
Amended	2022-10-19	22-10-675

Schedule A

Credit Cardholder Agreement

Requirements for use of the County Credit Card:

1. The credit card is to be used only to make purchases at the request of and for the legitimate business benefit of Mackenzie County.
2. The credit card must be used in accordance with the provisions of the Credit Card Use Policy established by Mackenzie County, as attached hereto.

An employee/councillor must immediately surrender their assigned credit card upon resolution of Council, or conclusion of employment, or term with the County. The County reserves the right to withhold the final payroll payout until the card is surrendered.

Violations of these requirements shall result in revocation of use privileges. Employees or Councillors found to have inappropriately used the credit card will be required to reimburse the County for all costs associated with such improper use through a direct payment and/or payroll deduction. Mackenzie County will investigate and may commence, in appropriate cases, either disciplinary actions for employees, and/or Legal action against any employee/councillor found to have misused the credit card or who violates the provisions of the cardholder agreement.

Credit Card Number: _____

Received by: _____
Name (Please Print)

I acknowledge receipt of the attached Credit Card Policy and agree to abide by said Policy.

Signature: _____

Date: _____

CAO Approval: _____

Date: _____

(Below, for Finance Department Use Only)

Credit Card Returned

Authorized Signature: _____

Date: _____



Mackenzie County

REQUEST FOR DECISION

Meeting:	Finance Committee Meeting
Meeting Date:	March 16, 2023
Presented By:	Jennifer Batt, Finance Controller
Title:	Amend Policy FIN026 Tangible Capital Assets Accounting

BACKGROUND / PROPOSAL:

Finance Policies are reviewed to ensure the policies are as per current practices, and to identify amendments that may be required. During the annual audit administration identified a need to amend FIN026 Tangible Capital Assets Accounting, and are recommending some changes to the policy.

Attached is the amended Policy for review

OPTIONS & BENEFITS:

N/A

COSTS & SOURCE OF FUNDING:

N/A

SUSTAINABILITY PLAN:

N/A

COMMUNICATION / PUBLIC PARTICIPATION:

N/A

POLICY REFERENCES:

N/A

Author: J. Batt Reviewed by: _____ CAO: _____

RECOMMENDED ACTION:

- Simple Majority Requires 2/3 Requires Unanimous

That a recommendation be made to Council that Policy FIN026 Tangible Capital Assets Accounting be amended as discussed/presented.

Author: J. Batt Reviewed by: _____ CAO: _____

Mackenzie County

Title:	Tangible Capital Assets Accounting	Policy No:	FIN026
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Legislation Reference:	Municipal Government Act, section 276(1)
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Purpose

To provide guidance for the accounting for tangible capital assets.

Contents:

-
1. Regulatory Framework
 2. Asset Classes
 3. Capitalization Criteria
 4. Valuation
 5. Depreciation
 6. Acquisition, Transfer, and Disposal of Assets
 7. Other Policies Associated with Accounting For TCAs
-

Attachments:

1. NEW TCA ASSET FORM
2. ASSET TRANSFER REQUEST FORM
3. ASSET DISPOSAL REQUEST FORM

1. Regulatory Framework

The County uses the following standards and guidance, to account for Tangible Capital Assets (TCA):

- Mandatory:**
1. *Public Sector Accounting Board (PSAB) 3150, 2007 & as revised / amended from time to time by the Canadian Institute of Chartered Accountants (CICA).*
 2. Other CICA standards that relate to asset accounting.

- Guidelines:**
1. *Tangible Capital Assets Implementation Toolkit, 2008, Alberta Municipal Affairs.*
 2. *Guidelines on Valuations of Tangible Capital Assets for PSAB 3150, 2008, Alberta Municipal Affairs.*

2. Asset Classes

The County uses the following asset classification. This means that the County will use this classification for:

- filing documentation about assets;
- recording values in the accounting system.

Nr.	Class Title	Definition
1	Vehicles	<i>What is included (and what not), is described in the following three documents:</i> PSAB 3150 & TCA Implementation Toolkit (2008) & Guidelines on Valuations of TCA (2008) (this document deals specifically with the engineered structures)
2	Machines & Equipment (incl. graders)	
3	Buildings	
4	Recreation Boards	
5	Traffic Lights	
6	Bridges	
7	Street Lights	
8	Lands	
9	Engineered Structures: Roads	
10	Engineered Structures: Roads Related Drainage	
11	Engineered Structures: Water Treatment System	
12	Engineered Structures: Water Distribution System	
13	Engineered Structures: Wastewater System	
14	Engineered Structures: Wastewater Collection System	
15	Land Improvements	

3. Capitalization Criteria

According to PSAB 3150, Tangible capital assets are non-financial assets having physical substance that:

- are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;
- have useful economic lives extending beyond an accounting period;
- are to be used on a continuing basis; and
- are not for sale in the ordinary course of operations.

Assets that (a) meet the definition of a TCA, and (b) meet the municipality's capitalization threshold (minimum dollar amount), will be capitalized as assets (put on the balance sheet), and will be subsequently depreciated over its useful life as determined at the time of the purchase.

Assets that do not meet these criteria will be treated as expenses in the year of acquisition.

The capitalization thresholds of the municipality's assets are:

Nr.	Class Title	Threshold / Criteria
1	Vehicles	\$5,000
2	Machines & Equipment (including graders)	\$5,000
3	Buildings	\$5,000
4	Recreation Boards	Depends on class (e.g.: vehicles \$5,000)
5	Traffic Lights	\$5,000 Note: Traffic lights can be considered 'group assets'. CICA defines group assets as follows: "They have a unit value below the capitalization threshold, but have a material value as a group. They are homogeneous in terms of their physical characteristics, use, and expected useful life."
6	Bridges	For acquisitions: \$5,000 For subsequent 'significant repairs', expenses over \$5,000 are capitalized (assumption is that these expenses are needed for the normal operation of the bridges and/or ensure that the originally planned service time can be reached).
7	Street Lights	\$5,000
8	Lands	For new acquisitions: \$0 (always recorded & capitalized). Note: Only lands that have been titled to the County will be recorded as TCA asset. The County will also record recent land purchases that are in the process of being titled to the County. Untitled lands under roads are valued at \$1.
9	Roads	Engineered structures: \$5,000
10	Roads Related Drainage	
11	Water Treatment System	
12	Water Distribution System	
13	Wastewater System	
14	Wastewater Collection System	
15	Land Improvements	\$5,000

Special situation 1: purchase of multiple below-threshold assets, on one invoice

If a purchase is made of multiple small assets (each below the threshold) at the same time, then the total purchase price on the invoice will not be capitalized. The reason is that it does not concern one asset, but multiple unrelated small assets that each falls below the capitalization threshold. Example: purchasing three computers at \$2,000 each totals \$6,000. This will not be capitalized because there are three unrelated assets, each of which does not meet the threshold criteria for capitalization.

Special situation 2: one large asset, with a number of components

Significant Individual components of an asset that were acquired as part of a (one) capital asset, where the individual values are less than the threshold, are capitalized as part of the capital assets. However, the aggregated value should still exceed the capitalization threshold.

Significant individual components, of which the individual value exceeds the capitalization threshold, will be depreciated individually over the useful life of that particular component. The useful life of a component will be limited to the useful life of the larger asset should the component's use be dependant on that of the larger asset. Example: payments for a water treatment plant can well include various 'significant individual components' that require different depreciation schedules, for example machinery, building, pipes etc.

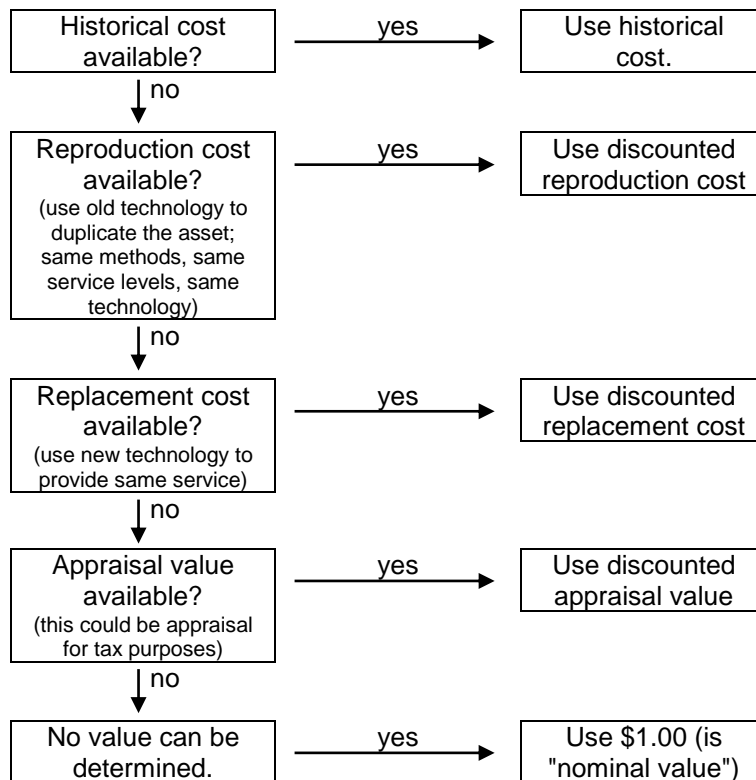
4. Valuation

4.1 General Rule: historical cost

A TCA is valued at historical 'cost'. This includes all expenditures directly attributable to bringing the asset to the location and working condition for its intended use. The cost includes the estimated cost of dismantling and removing the asset including site restoration.

4.2 Initial Valuation: Other Methods when Historical Cost is Not Available

For implementing TCA accounting in the 2009 Financial Statements, the historical cost may not be available. In that case, other valuation methods will be used. The County uses the following decision tree in those cases:



Adapted from: The OMBI Municipal Guide to Accounting for Tangible Capital Assets Version January 2, 2007.

4.3 Initial Valuation for Pre-1995 Assets

For assets that date from before January 1, 1995, the assets are treated as 'contributed assets' as required under PSAB 3150. These assets are valued at the estimated "fair value" on January 1, 1995. These estimates are obtained through one of the following values (on, or as close to January 1, 1995 as possible), and deflating back to January 1, 1995:

- market value, and where that is not available:
- reproduction cost, and where that is not available:
- replacement cost, and where that is not available:
- appraisal value, and where that is not available:
- nominal value of \$1

5. Depreciation

A TCA is depreciated on a systematic basis over its useful life. Each part of a TCA with an individual cost that meets the capitalization threshold is depreciated separately.

- Depreciation starts in the calendar year in which the asset is purchased or put to use.
- Depreciation is calculated on a straight-line basis (the linear method).
- Depreciation is limited to its expected residual value, which will be reassessed on an annual basis.
- The depreciation is charged to the departments that use the assets.
- Depreciation is not calculated in the year of disposal.

Guidelines for the useful life, in years:

1. Vehicles	10 years (25 years for fire trucks)
2. Equipment	5 to 15, depending on the type of equipment (see TCA Guideline for specification)
3. Buildings	10 - 50 (25 for portable buildings like trailers)
4. Recreation Boards	depends on the type of asset
5. Traffic Lights	30
6. Bridges	up to 50 years (used remaining life estimates from Alberta Transportation used)
7. Street Lights	25
8. Lands	not applicable
9. Roads	10 to 30, depending on the type of road
10. Roads Related Drainage	50
11. Water Treatment System	45
12. Water Distribution System	75
13. Wastewater Treatment System	45
14. Wastewater Collection System	75
15. Land Improvement	15 to 45, depending on the types of land improvement

6. Acquisition, Transfer, and Disposal of Assets

Finance needs to be kept informed about new assets, transfers, and disposals, in order to keep the TCA registry up to date:

Acquisitions: Have to comply with the County's Purchasing Policy (~~FIN021~~). When assets are purchased, the **Manager/Director/Budget—Holder responsible for the budget** must fill in a "New TCA Asset" form and send that (with supporting purchase documentation) to the Finance Department. The Finance Department will also use other sources to identify new additions (Council minutes, weekly payments, title searches etc.). The Finance Department will add the asset to the registry if the acquisition meets the TCA criteria.

Transfers: The departments that transfer out the assets shall complete and submit the Asset Transfer Request Form to Chief Administrative

Officer or Designate for approval. Chief Administrative Officer or Designate shall be responsible for approving the transfers of an asset. A copy of the approved "Asset Transfer Request Form" shall be submitted to the County's Finance Controller and the Manager/Director of the receiving department. The Finance Department will make the necessary adjustments to the TCA registry to reflect the transfers.

Disposals: All asset disposals shall be according to ~~FIN029~~ with the Asset Disposal Policy.

Relationship with Insurance

The departments that acquire or dispose TCA assets shall send a copy of the New TCA Asset Form or approved Asset Disposal Request Form to the ~~Director of Corporate Services~~ Insurance clerk for addition or removal from the insurance Policy.

7. Other Policies Associated With Accounting For TCAs

FIN021	Account Code Structure	Defines the structure (classification) of the County's accounting system.
FIN025	Purchasing Policy	Provides rules for who can make purchases and what procedures are to be followed.
FIN029	Asset Disposal Policy	Provides a framework and guidance for the disposal of county's assets.
ADM001 to ADM003	Vehicle usage, maintenance, and replacement policies	Provides guidance for vehicle usage, maintenance and replacement.

	Date	Resolution Number
Approved	2008-01-30	08-01-056
Amended	2009-12-08	09-12-1083
Amended	2011-11-30	11-11-946
Amended	2017-03-14	17-03-183