



Regular Meeting of Council  
AGENDA

Tuesday, April 22, 2025

4:00 p.m.

Council Chambers

Morinville Civic Hall

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Pages

1. **Call to Order**
2. **Adoption of Agenda**  
Presenter: Mayor S. Boersma
  - 2.1 **Notice of Identified Meal break: 6:30 - 7:00 pm**
  - 2.2 **Adoption / Additional Items**  
Recommended Motion:  
That Council approve the agenda as presented.
  - 2.3 **Consent Agenda** 4  
Recommended Motion:  
That Council approve the following items on the Consent Agenda and respective recommendations.
3. **Public Hearing**  
Presenter: Mayor S. Boersma  
  
There are no Public Hearings Scheduled.
4. **Adoption of Minutes**  
Presenter: Mayor S. Boersma
  - 4.1 **April 8, 2025, Regular Meeting of Council** 5  
Recommended Motion:  
That Council approve the April 8, 2025, Regular Meeting of Council minutes.
5. **Protocol Items**  
Presenter: Mayor S. Boersma
6. **Delegations**  
Presenter: Mayor S. Boersma
  - 6.1 **Northern Lights Library System** 13  
Presenter: J. MacDonald, Executive Director, Northern Lights Library System
  - 6.2 **2024 Audited Financial Statements**  
Presenter: C. Friesen, Partner, Metrix Group LPP
7. **Public Presentations**  
Presenter: Mayor S. Boersma

### 7.1 Scheduled Public Presenters

There are no scheduled Public Presenters.

### 7.2 Public Sign-Ups

*Members of the public in attendance at the meeting will be provided with an opportunity to address Council regarding an item on the agenda, with the exception of those items for which a Public Hearing is required or has been held. Each individual will be allowed a maximum of five (5) minutes.*

## 8. Business

### 8.1 Bylaws

#### 8.1.1 2025 Property Tax Bylaw No. 7/2025

15

Presenter: T. Van Koughnett, Interim Manager, Financial Services

Recommended Motion:

That Council approve 1<sup>st</sup> Reading of the 2025 Property Tax Bylaw No. 7/2025.

### 8.2 New Business

#### 8.2.1 2024 Audited Financial Statements

21

Presenter: T. Van Koughnett, Interim Manager, Financial Services

Recommended Motion:

That Council approve the 2024 Audited Financial Statements as presented by the Metrix Group LLP and our principal auditor, Curtis Friesen.

#### 8.2.2 Assessment Review Board – Appointment of Clerk

47

Presenter: R. Gilbert, Legislative & Corporate Initiatives Coordinator

Recommended Motion:

That Council appoint Rachelle Gilbert as the Clerk for the Morinville Assessment Review Board.

### 8.3 Policy

There are no scheduled Policy Items.

## 9. Committee of the Whole

Recommended Motion:

That Council move into Committee of the Whole.

Mayor S. Boersma pass the Chair to Deputy Mayor M. St. Denis.

### 9.1 Business

Presenter: Deputy Mayor M. St. Denis

#### 9.1.1 Responsible Pet Ownership Bylaw No. 5/2016 Review Report

49

Presenter: Sgt. W. Norton, Supervisor, Enforcement Services

Recommended Motion:

That Committee accept the Responsible Pet Ownership Bylaw No. 5/2016 report as information.

- 9.1.2 Second Chance Animal Rescue Society (SCARS) – Support Grant Application Update

77

Presenter: J. Makara, Supervisor, Community Development

Recommended Motion:

That Committee accept the Second Chance Animal Rescue Society (SCARS) application for Support Grant as information.

- 9.1.3 Collaborative Economic Development (CED) Report

84

Presenter: S. Novak, Economic Development Officer

Recommended Motion:

That Committee accept the Collaborative Economic Development (CED) Report as information.

## 10. Business Arising from Committee of the Whole

Presenter: Mayor S. Boersma

Recommended Motion:

That Committee move into Regular Meeting of Council.

Deputy Mayor M. St. Denis pass the Chair to Mayor S. Boersma.

## 11. Notices of Motion

Presenter: Mayor S. Boersma

There are no Notices of Motions.

## 12. Closed Session

Presenter: Mayor S. Boersma

Recommended Motion:

That Council move into Closed Session to discuss items 12.1, pursuant to s. 17, 24, and 25 of the *Freedom of Information and Protection of Privacy Act, RSA 2000, CH. F. 25*.

### 12.1 CAO Recruitment and Evaluation Committee Update

FOIP s. 17 (Disclosure Harmful to Personal Privacy), 24 (Advice from Officials), and s. 25 (Disclosure Harmful to Public Body) of the *Freedom of Information and Protection of Privacy Act, RSA 2000, Ch. F. 25*.

### 12.2 Return to Open Session

Recommended Motion:

That Council move into Open Session.

## 13. Business Arising from Closed Session

## 14. Adjournment

## Town of Morinville

### April 22, 2025, Regular Meeting of Council

Items for consideration – Consent Agenda:

<b>Agenda Item</b>	<b>Subject / Recommendation:</b>	<b>Selected for Debate</b>
4.1	<b>Adoption of Minutes, April 8, 2025, Regular Meeting of Council</b> Motion to approve the April 8, 2025, Regular Meeting of Council minutes.	
8.1.1	<b>2025 Property Tax Bylaw No. 7/2025</b> Motion to approve 1 <sup>st</sup> Reading of the 2025 Property Tax Bylaw No. 7/2025.	
8.2.1	<b>2024 Audited Financial Statements</b> Motion to approve the 2024 Audited Financial Statements as presented by the Metrix Group LLP and our principal auditor, Curtis Friesen.	
8.2.2	<b>Assessment Review Board – Appointment of Clerk</b> Motion to appoint Rachelle Gilbert as the Clerk for the Morinville Assessment Review Board.	
9.1.1	<b>Responsible Pet Ownership Bylaw No. 5/2016 Review Report</b> Motion to accept the Responsible Pet Ownership Bylaw No. 5/2016 report as information.	
9.1.2	<b>Second Chance Animal Rescue Society – Support Grant Application Update</b> Motion to accept the Second Chance Animal Rescue Society (SCARS) application for Support Grant as information.	
9.1.3	<b>Collaborative Economic Development (CED) Report</b> Motion to accept the Collaborative Economic Development (CED) Report as information.	

\*\*As per Procedure Bylaw 5/2025 Public Hearings, Council Board/Committee/Commission reports, delegations, and verbal reports shall not be approved under the Consent Agenda





**Town of Morinville**  
**Regular Meeting of Council**

**Tuesday, April 8, 2025, 4:00 p.m.**  
**Council Chambers**  
**Morinville Civic Hall**

**Members Present:**

Mayor S. Boersma  
 Deputy Mayor M. St. Denis  
 Councillor J. Anheliger  
 Councillor R. Balanko  
 Councillor S. Dafoe  
 Councillor S. Richardson  
 Councillor R. White

**Staff Present:**

M. Hay, Interim Chief Administrative Officer  
 S. Edwards, General Manager, Community & Infrastructure Services  
 T. Nosko, Interim General Manager, Administrative Services  
 T. Dalzell-Heise, Manager, Communications & Legislative Services  
 J. Potocnik, Manager, Community Services  
 JJ. Straker, Supervisor, Facility Operations  
 R. Gilbert, Legislative & Corporate Initiatives Coordinator  
 N. Sowers, Legislative Services Administrator

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**1. Call to Order**

Mayor S. Boersma called the meeting to order at 4:00 p.m. and acknowledged that Town Council meets on Treaty 6 Territory, traditional lands of the Cree, Dene, Stony Nakota Sioux, Saulteaux and Ojibiwe First Nations and the Metis people. The Town of Morinville is dedicated to ensuring that the spirit of Treaty 6 is honoured and respected.

**2. Adoption of Agenda****2.1 Notice of Identified Meal break: 6:30 - 7:00 pm**

Mayor S. Boersma provided notice of an identified meal break between 6:30 and 7:00 p.m.

**2.2 Adoption / Additional Items**

**100/2025**

**Moved by J. Anheliger**

That Council approve the agenda as amended, referring the Closed Session item 13.1 CAO Recruitment and Evaluation Committee Update to a future meeting.

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)**

**2.3 Consent Agenda**

**101/2025**

**Moved by S. Dafoe**

That Council approve the following items on the Consent Agenda and respective recommendations:

- 4.1 Adoption of Minutes, March 25, 2025, Regular Meeting of Council
- 9.3 Action Tracking List

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)**

**3. Public Hearing**

There were no Public Hearings scheduled.

**4. Adoption of Minutes****4.1 March 25, 2025, Regular Meeting of Council**

Approved on Consent Agenda;

That Council approve the March 25, 2025, Regular Meeting of Council minutes.

**5. Protocol Items**

Council congratulated the Morinville Jets Junior B hockey team for winning the Provincial Championship.

Council highlighted Pitch-in to Win, a spring-cleaning initiative aligned with Earth Day on April 22. Residents were directed to Morinville.ca for registration details.

**6. Delegations**

There were no scheduled Delegations.

**7. Public Presentations****7.1 Scheduled Public Presenters**

There were no scheduled Public Presenters.

**7.2 Public Sign-Ups**

There were no public presentations.

**8. Business****8.1 Bylaws****8.1.1 Waste Management Bylaw No. 6/2025****102/2025**

**Moved by S. Dafoe**

That Council approve 2<sup>nd</sup> Reading of the Waste Management Bylaw No. 6/2025.

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)**

**103/2025**

**Moved by S. Dafoe**

That Council direct Administration to return to Council with the following changes to the Waste Management Bylaw No. 6/2025:

- Roseridge Waste Management Commission under 10.3 and 10.4.
- Confirm acceptable/non-acceptable organic materials, including milk, cheese, food-soiled towels, and bones.
- Replace section 2.3 with: "Recyclable Materials means packaging and printed paper products (PPP), including paper, cardboard, plastic, aluminum, and tin, as designated under Alberta's Extended Producer Responsibility Regulation and accepted by Circular Materials, the Producer Responsibility Organization administering the program for Morinville."

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)**

## 8.1.2 Unpaid Property Tax Penalty Bylaw No. 4/2025

**104/2025****Moved by** R. Balanko

That Council approve 2<sup>nd</sup> Reading of the Unpaid Property Tax Penalty Bylaw No. 4/2025.

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)****105/2025****Moved by** J. Anheliger

That Council approve 3<sup>rd</sup> Reading of the Unpaid Property Tax Penalty Bylaw No. 4/2025.

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)****8.2 New Business**

There were no scheduled New Business Items.

**8.3 Policy**

## 8.3.1 Council Remuneration Policy

**106/2025****Moved by** R. Balanko

That Council approve the Council Remuneration Policy.

For (6): S. Boersma, M. St. Denis, R. Balanko, S. Dafoe, S. Richardson, and R. White

Against (1): J. Anheliger

**Carried (6 to 1)****9. Committee of the Whole****107/2025****Moved by** R. Balanko

That Council move into Committee of the Whole 4:53 p.m.

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)**

Town of Morinville Regular Meeting of Council minutes, April 8, 2025

Mayor S. Boersma passed the Chair to Deputy Mayor M. St. Denis.

**9.1 Business**

9.1.1 Mini Stick Arena Report

**108/2025**

**Moved by S. Dafoe**

That Council accept the Mini Stick Arena Report as information.

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)**

9.1.2 CAO Report

**109/2025**

**Moved by R. Balanko**

That Committee accept the CAO Report as information.

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)**

**9.2 Council Boards/Committees/Commission Reports**

Council recessed at 5:21 p.m.

Council reconvened at 5:30 p.m.

Council presented updates on the Boards, Committees, and Commissions on which they represent the Town of Morinville. Written reports are attached to the Agenda Package.

**9.3 Action Tracking List**

Approved on Consent Agenda;

That Committee accept the Action Tracking List as information.

**110/2025**

**Moved by S. Dafoe**

That Committee move into Regular Meeting of Council at 5:51 p.m.

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)**

Deputy Mayor M. St. Denis passed the Chair to Mayor S. Boersma.

**10. Business Arising from Committee of the Whole****111/2025****Moved by** S. Richardson

That Council direct Administration to advance the Mini Stick Arena installation for September 2025 using the Parks, Recreation, and Culture Reserve.

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)****112/2025****Moved by** S. Dafoe

That Council direct Administration to work with the resident group on potential fundraising and internally on potential sponsorship opportunities for the Mini Stick Arena.

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)****11. Mayor and Council****11.1 Councillor R. White****113/2025****Moved by** R. White

That Council direct Administration to prepare a report on the feasibility of constructing an Infrastructure Services building similar to the Town of Westlock's facility, including the potential use of its design resources and, if this building would not meet the needs of our Municipality, to identify the reasons and any additional requirements beyond what this project provides, by the September 9, 2025, Council meeting.

For (5): M. St. Denis, R. Balanko, S. Dafoe, S. Richardson, and R. White

Against (2): S. Boersma, and J. Anheliger

**Carried (5 to 2)**

**114/2025****Moved by R. White**

That Council direct Administration to prepare a report outlining the following policing costs from the Morinville RCMP detachment by the September 9, 2025, Council meeting:

- 2024 call volumes by municipality;
- Staffing allocations by municipality;
- Facility operating costs;
- Rationale for Morinville's responsibility in funding the detachment building;
- Feasibility of a fee-for-service model where the municipality generating the call covers associated costs, including building costs and depreciation;
- Potential cost-sharing agreements with other municipalities;
- Whether a new RCMP building must be located in Morinville;
- Options for Morinville to remain MGA-compliant if the current Municipal Police Service Agreement were cancelled.

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)****11.2 Councillor J. Anheliger****115/2025****Moved by J. Anheliger**

That Council direct Administration to engage the Alexander First Nation / Town of Morinville Joint Partnership Task Force, to facilitate a joint session focused on strengthening the commitment to Treaty 6 Territory and refining a land acknowledgement that reflects shared values.

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)**

**11.3 Deputy Mayor St. Denis****116/2025****Moved by** M. St. Denis

That Council direct Administration to prepare a report on the feasibility of reintroducing a Festival Days Parade in Summer 2025, including costs, logistics, partnership opportunities, and alternatives such as a Lite-Up-The-Night-style Parade or a Kids/Bike Parade on 101st Avenue instead of 100th Avenue.

For (7): S. Boersma, M. St. Denis, J. Anheliger, R. Balanko, S. Dafoe, S. Richardson, and R. White

**Carried (7 to 0)****12. Notices of Motion**

There were no Notices of Motion.

**13. Closed Session**

*Amendment in the Adoption of Agenda, Motion No. 100/2025, Closed Session item 13.1 was removed from the Agenda.*

**14. Adjournment**

The meeting adjourned at 6:48 p.m.

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 Mayor

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 Recording Secretary

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 Date Approved by Council



# 2024 VALUE STATEMENT

## Town of Morinville

Population: 9,893 Library Cards: 2179

This value statement highlights the benefits of belonging to Northern Lights Library System. It is a snapshot of the health of your library and the value of your investment.

For questions or concerns please contact:

**James MacDonald, Executive Director**

P: (780)-545-5072

E: [jmacdonald@nlls.ab.ca](mailto:jmacdonald@nlls.ab.ca)



Total Library Savings

# \$3,380,107

Name Of Library(s):

## Morinville Public Library

### OPERATIONS

Levy Cost  
**\$54,115**  
Book Allotment  
**\$30,088**

Rural Services Grant  
**48,635**  
Return on Investment  
**\$138.36**

### ELECTRONIC AND NON-TRADITIONAL MATERIALS

eBooks in Circulation 19,884  
Total eBook Circulation Value  
**\$1,442,224**

### CIRCULATION

Net Borrower 75,286  
Total Print Circulation Value  
**\$1,882,150**

### SERVICE DELIVERY

MLS + TSI Tickets 193  
Total Professional Value  
**\$15,974**

**Aquisition & Cataloguing:**

**1,371** items purchased with NLLS

**\$13,708** saved via aquisition

**\$5,484** cataloguing & processing value

LIBRARY		MUNICIPAL LEVY		PROVINCIAL GRANTS					
<b>\$5.47</b>	+	<b>\$5.47</b>	+	<b>\$4.75</b>	=	<b>\$15.69</b>	-	<b>\$2.15</b>	
PER CITIZEN		PER CITIZEN		PER CITIZEN		PER CITIZEN		LOCAL LIBRARY BOOK ALLOTMENT	
								<b>\$30,087.53</b>	



Operating Budget

# SYSTEM WIDE VALUE

TRAC = 200 Alberta libraries, public catalog,  
mobile app, access to 3.5 million library items.



E-Resources



Service Catalogue



## Top 3 Milestones of 2024

1. New Websites for Libraries
2. GoLibrary self-registration website
3. Welcome to Kehewin Cree Nation & Art Smith Aviation Academy

## Top 3 Initiatives of 2025

1. Wireless printing
2. TRACPac+ major updates to the library catalogue
3. Shelf-ready pilot program for enhanced processing efficiency

## Success Stories From the Past Year

### Local Success Story

(Blank)

### System Success Story

Wireless Printing Revolution  
Coming January 2025: Prinix Wireless Printing!  
NLLS ensures secure, user-friendly printing at all member libraries. Say goodbye to email printing risks—patrons print directly from their devices. A win for privacy, efficiency, and accessibility.



Report to Council

- ☒ For Council Decision
- ☐ For Council Direction
- ☐ For Council Information



TOPIC:	2025 Property Tax Bylaw No. 7/2025	April 22, 2025
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PURPOSE:

The purpose of this report is to bring forward a 2025 Property Tax Bylaw for Council’s review as required by the *Municipal Government Act* and in alignment with Council’s 2025 – 2027 Operating Budget, 2025 – 2034 Capital Plan and 2024 – 2028 Long-term Operational Plan.

RECOMMENDATION:

That Council approve 1<sup>st</sup> Reading of the 2025 Property Tax Bylaw No. 7/2025.

RATIONALE:

The proposed Property Tax Bylaw aligns with the approved 2025 Operating Budget. However, additional revenue, exceeding budget estimates, is expected to be generated from municipal property taxes due to higher-than-estimated assessment value increases.

Assessment growth for 2025 is higher than the budgeted growth amount – 6.7% compared to 4.5% — due to both inflation (64%) and real growth (36%).

REPORT INFORMATION:

In order to levy municipal property taxes, the *Municipal Government Act (MGA)* requires that Council approve an annual Property Tax Bylaw. Municipal property taxes are the primary source of municipal revenue and support both the operational and capital needs of the municipality.

Each budget year, Administration attempts to provide Council with a reasonable estimate of the property tax rates that will result from the budget they approve. However, property tax rates are determined by both the revenue requirements outlined in the approved budget and the assessment values of residential and commercial properties. As the final assessment values are not determined and provided to Administration until February of the taxation year, there can be variations in the actual tax rates and/or revenue from the budget if assessment estimates deviate from the actual assessment figures.

For the 2025 taxation year, assessed values outpaced estimates. The total estimated assessed value increases were 4.5%, including both real assessment growth and value appreciation. Actual assessment increases were 6.7% due to real and inflationary growth in residential and commercial properties. The proportion of assessment growth for 2025 was 36% real growth and 64% inflationary.

As a result of assessed values outpacing estimates, when the approved tax rate increases are applied to actual assessment values, the resulting total tax levy is \$332,754 higher than budgeted. This affords Council the option to maintain tax rates approved through the budget and increase contributions to operational reserves or reduce tax rates.

Budgeting best practices direct that Council approve a total property tax levy sufficient to pay for the total approved expenditures for the given fiscal year. As such, when setting the final property tax rate, the rate should be adjusted accordingly to maintain the overall tax levy. In years where actual assessment is less than estimated, this would mean increasing the rate beyond budgeted estimates. Fortunately, for the 2025 assessment, values outpaced estimates. Therefore, it is recommended that the Council reduce the tax rate increase from 5.57% to 3.18%. This reduces the residential tax rate proposed in the budget from 9.0022% to 8.7980%. The non-residential tax rate increase has been reduced from 19.1% to 16.4%, keeping in mind that this includes the final increase to the residential to non-residential tax ratio.

### **IMPACT:**

#### Municipal Property Taxes

The draft 2025 Property Tax Bylaw imposes a total municipal tax levy of \$14,677,038. Impacts on residential and commercial taxpayers are noted below. Actual tax levy changes will vary for each individual property owner, depending on changes in the assessed value of their respective property.

2025 Property Tax Rate Impacts							
Tax Levy Increase		2024	2025	2026	2027	2028	
Average Home 350,000	Annual	\$ 97.53	\$ 96.37	\$ 326.60	\$ 277.58	\$ 300.14	
	Monthly	\$ 8.13	\$ 8.03	\$ 27.22	\$ 23.13	\$ 25.01	
Average Business 650,000	Annual	\$ 1,205.98	\$ 1,210.71	\$ 909.82	\$ 773.25	\$ 836.11	
	Monthly	\$ 100.50	\$ 100.89	\$ 75.82	\$ 64.44	\$ 69.68	

#### Education Property Taxes

The Government of Alberta has significantly increased property tax rates from 2024, with rates rising 13% for 2025. At the time this report and draft Bylaw were prepared, the 2024 audit was not yet complete, meaning the over/under levies for education taxes have yet to be finalized. However, it is not anticipated over/under levies will have a material impact on education property tax rates. Over/under levies will be finalized prior to Council's consideration of 2<sup>nd</sup> and 3<sup>rd</sup> reading of the 2025 Property Tax Bylaw.

### **NEXT STEPS:**

Should Council support the recommendation, nothing further will be required following third and final reading of the 2025 Property Tax Bylaw.

Should Council support the alternative option, a motion of Council will be required to allocate additional revenue to Operational reserve transfers of \$332,754 for 2025.

Following approval of the 2025 Property Tax Bylaw, Administration will prepare and distribute annual tax notices.

**PREVIOUS COUNCIL ACTION:**

At the November 26, 2024, Regular Meeting of Council, Council approved the 2025 – 2027 Operating Budget, 2025 – 2034 Long-term Capital Plan and approved in principle the 2024 – 2028 Long-term Operational Plan.

**ALIGNMENT:**

The 2025 Property Tax Bylaw aligns with the approved 2025 – 2027 Operating Budget, 2025 – 2034 Long-term Capital Plan and 2024 – 2028 Long-term Operational Plan, all of which were developed to chart a course to fiscal sustainability for the Town of Morinville.

Morinville 2022-2025 Strategic Plan:  
Goal 3 - Financial Stewardship

**CONSULTATION/ENGAGEMENT:**

Consultation on the 2025 Budget and the associated property tax rates was completed in the summer of 2024.

**ALTERNATIVES:**

Alternative : Retain the estimated tax rates from the approved 2025 Budget and allocate all additional revenue from higher-than-expected assessment growth to operational reserves (\$332,754).

- Implications:
  - Invests in the Town’s operational reserves.
  - Maintains the residential tax rate at 9.0022% (budgeted)
  - Maintains the non-residential tax rate at 13.5033% (budgeted)

<b>PRESENTER:</b>	T. Van Koughnett, Interim Manager, Financial Services	<b>ATTACHMENTS:</b> <ul style="list-style-type: none"><li>• Draft 2025 Property Tax Bylaw 7/2025</li></ul>
<b>PREPARED BY:</b>	T. Van Koughnett, Interim Manager, Financial Services	
<b>CLEARANCES:</b>	M. Hay, Interim Chief Administrative Officer T. Nosko, Interim General Manager, Administrative Services	

TOWN OF MORINVILLE  
PROVINCE OF ALBERTA  
2025 PROPERTY TAX BYLAW  
BYLAW 7/2025  
Page 1

A BYLAW OF THE TOWN OF MORINVILLE, IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF MORINVILLE FOR THE 2025 TAXATION YEAR.

**WHEREAS**, the Town of Morinville has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the Regular Meeting of Council on November 26, 2024;

**WHEREAS**, the estimated municipal revenues from all sources other than property taxation total \$15,248,611 and;

**WHEREAS**, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for the Town of Morinville for 2025 total \$28,180,857, and the balance of \$12,897,245.92 to be raised by general municipal property taxation and;

**WHEREAS**, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$1,337,864 and;

**WHEREAS**, the estimated amount required for future capital expenditures to be raised by general municipal taxation is \$106,596 and;

**WHEREAS**, the estimated amount required for principal payment of outstanding debentures to be raised by general municipal taxation is \$441,928.08

**THEREFORE**, the total amount to be raised by general municipal taxation is \$14,677,038 and

**WHEREAS**, the requisitions are:

<b>Alberta School Foundation Fund</b>	
Residential & Farmland	\$3,179,349
<u>2024 Under Levy</u>	<u>\$0</u>
Total	\$2,810,689
Non-residential	\$723,391
<u>2024 Under Levy</u>	<u>\$0</u>
Total	\$666,832
<b>Opted Out School Board</b>	
Residential & Farmland	\$321,208
<u>2024 Under Levy</u>	<u>\$0</u>
Total	\$286,465
Non-residential	\$29,777.85
<u>2024 Under Levy</u>	<u>\$0</u>
Total	\$27,497
<b>Designated Industrial Property</b>	\$1,017
<b>Homeland Housing</b>	\$128,284

**WHEREAS**, Council is authorized to sub-classify assessed property and to establish different rates of taxation with respect to each sub-class of property, subject to the *Municipal Government Act*, Chapter M-26, Revised Statues of Alberta, 2000; an

TOWN OF MORINVILLE  
PROVINCE OF ALBERTA  
2025 PROPERTY TAX BYLAW  
BYLAW 7/2025  
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**WHEREAS**, the assessed value of all property in the Town of Morinville, as shown on the assessment roll, is:

Residential	\$1,346,068,920
Non-Residential	\$197,550,305
Machinery and Equipment	\$2,048,520
Vacant Non-Residential	\$11,270,950
Farmland	\$251,040
<b>Total Assessment</b>	<b>\$1,557,589,735</b>

Designated Industrial Property	\$14,509,090
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**NOW THEREFORE**, under the authority of the *Municipal Government Act (MGA)*, the Council of the Town of Morinville, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Town of Morinville:

	Tax Levy	Assessment	Tax Rate
<b>General Municipal</b>			
Residential	\$11,848,772	\$1,346,068,920	0.0088025
Non-Residential	\$2,613,686	\$197,550,305	0.0132038
Machinery & Equipment	\$27,048	\$2,048,520	0.0132038
Vacant Non-Residential	\$186,024	\$11,270,950	0.0165047
Vacant Farmland	\$9,004	\$251,040	0.0358686
<b>Totals:</b>	<b>\$14,684,534</b>	<b>\$1,557,589,735</b>	
<b>Alberta School Foundation Fund</b>			
Residential & Farmland	\$3,176,328	\$1,222,782,990	0.0025976
Non-Residential*	\$722,703	\$195,216,645	0.0037021
*Excludes M&E <b>Totals:</b>	<b>\$3,477,521</b>	<b>\$1,326,677,236</b>	
<b>Opted Out School Board</b>			
Residential & Farm and	\$320,902	\$123,536,970	0.0025976
Non-Residential	\$29,750	\$8,035,950	0.0037021
<b>Totals:</b>	<b>\$316,905</b>	<b>\$124,620,703</b>	
<b>Designated Industrial Property</b>	\$1,017	\$14,509,090	0.0000701
<b>Seniors Foundation</b>	\$128,284	\$1,545,652,415	0.0000830

2.0 SEVERABILITY

- 2.1 If any Section or parts of this Bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such Section or parts shall be deemed to be severable, and all other Sections or parts of this Bylaw shall be deemed to be separate and independent therefrom and to be enacted as such.

TOWN OF MORINVILLE  
PROVINCE OF ALBERTA  
2025 PROPERTY TAX BYLAW  
BYLAW 7/2025  
Page 3

COMING INTO FORCE

This Bylaw shall come into full force and effect when it receives third reading and is duly signed.

READ a first time the \_\_\_\_ day of \_April\_\_\_\_, 2025

READ a second time the \_\_\_\_ day of \_\_\_\_\_, 2024

READ a third time and finally passed the \_\_\_\_ day of \_\_\_\_\_, 2024

\_\_\_\_\_  
Simon Boersma  
Mayor

\_\_\_\_\_  
Michelle Hay  
Interim Chief Administrative Officer



## Report to Council

- ☒ For Council Decision
 ☐ For Council Direction  
☐ For Council Information



<b>TOPIC:</b>	2024 Audited Financial Statement Approval	April 22, 2025
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### PURPOSE:

The purpose of this report is to inform Council of the process for approval of the annual audited financial statements.

### RECOMMENDATION:

That Council approve the 2024 Audited Financial Statements as presented by the Metrix Group LLP and our principal auditor, Curtis Friesen.

### RATIONALE:

Mr. Friesen and his team have performed an annual financial audit of the Town of Morinville's financial position, as required by the *Municipal Government Act* and in accordance with Canadian Auditing Standards and Public Sector Accounting Standards. In order for the statements to be complete and available for submission to Municipal Affairs, Council must provide its approval of the statements.

### REPORT INFORMATION:

Section 281(1) of the *Municipal Government Act* (MGA) outlines the requirement for the municipal auditor to report to Council on the Annual Audited Financial Statements of the municipality.

The auditor must report to Council any improper or unauthorized transactions or any non-compliance with the MGA or another enactment or bylaw that is noted during the course of the audit.

Curtis Friesen, CPA, Partner, Metrix Group LLP, presented the statements during the Delegation portion of the April 22, 2025, Council meeting. Council is required to formally approve the audited financial statements so they may be submitted to Municipal Affairs.

The *MGA*, under section 276, requires the following:

- Each municipality must prepare annual financial statements of the municipality for the immediately preceding year in accordance with:
  - o Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook published by the Chartered Professional Accountants of Canada, as amended from time to time, and
  - o Any modification of the principles or any supplementary accounting standards or principles established by the Minister by regulation.

- The municipality’s financial statements must include:
  - o The municipality’s debt limit, and
  - o The amount of the municipality’s debt as defined in the regulations under section 271.
- Each municipality must make its financial statements, or a summary of them, and the auditor’s report of the financial statements available to the public in the manner the council considers appropriate by May 1 of the year following the year for which the financial statements have been prepared.

In addition to the annual Audited Financial Statements, Section 277 (1) of the MGA states that each municipality must also prepare and submit a Financial Information Return respecting the financial affairs of the municipality for the immediately preceding calendar year to the Government of Alberta.

Each municipality must submit annually to Municipal Affairs by May 1:

- the financial information return and the auditor’s report on the financial information return, and
- the financial statements and the auditor’s report the financial statements.

Administration would like to thank Mr. Friesen, as well as Craig Poeter, who led the fieldwork for the audit, for their advice, support and timely performance of the annual audit, as well as the continued strong working relationship between Morinville and Metrix LLP.

**IMPACT:**

The cost of the audit is included in each budget year and determined by the contract signed with the service provider. The 2024 financial audit was the second year in a 3-year contract with Metrix. The contract also includes an additional two optional years at the Town’s discretion.

**NEXT STEPS:**

Upon approval, the 2024 Audited Financial Statements and Financial Information Return will be submitted to Alberta Municipal Affairs. A copy of the financial statements will also be made available on the Town’s website.

**ALIGNMENT:**

Morinville 2022-2025 Strategic Plan:  
Goal 3 - Financial Stewardship

<b>PRESENTER:</b>	T. Van Koughnett, Interim Manager, Financial Services	<b>ATTACHMENTS:</b> <ul style="list-style-type: none"><li>• 2024 Town of Morinville Audited Financial Statements</li></ul>
<b>PREPARED BY:</b>	T. Van Koughnett, Interim Manager, Financial Services	
<b>CLEARANCES:</b>	M. Hay, Interim Chief Administrative Officer T. Nosko, Interim General Manager, Administrative Services	

**TOWN OF MORINVILLE**  
**Consolidated Financial Statements**  
**For the Year Ended December 31, 2024**

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## INDEPENDENT AUDITORS' REPORT

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To the Mayor and Council of the Town of Morinville

### *Opinion*

We have audited the consolidated financial statements of the Town of Morinville (the "Town"), which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statements of operations and accumulated surplus, remeasurement gains and losses, changes in net (debt) financial assets, and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2024, and the results of its operations, changes in net (debt) financial assets, remeasurement gains and losses 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 Consolidated 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 consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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 (Council) are responsible for overseeing the Town's financial reporting process.

*(continues)*

Independent Auditors' Report to the Mayor and Council of the Town of Morinville (continued)

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 one for resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, 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 consolidated 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.

Chartered Professional Accountants

Edmonton, Alberta  
April 22, 2025

**TOWN OF MORINVILLE**  
**Consolidated Statement of Financial Position**  
**As At December 31, 2024**

	2024	2023
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents (Note 2)	\$ 7,764,592	\$ 9,872,455
Accounts receivable (Note 3)	2,400,729	1,594,516
Investments (Note 4)	4,049,768	-
Loan receivable (Note 5)	498,123	648,123
	<b>\$ 14,713,212</b>	<b>\$ 12,115,094</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 6)	\$ 2,696,244	\$ 2,488,167
Deposit liabilities	577,302	435,702
Deferred revenue (Note 7)	688,717	270,884
Asset retirement obligation (Note 8)	260,187	247,618
Long-term debt (Note 9)	16,141,520	17,207,414
	<b>20,363,970</b>	<b>20,649,785</b>
<b>NET DEBT</b>	<b>(5,650,758)</b>	<b>(8,534,691)</b>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	95,859	114,618
Tangible Capital Assets (Schedule 1)	138,386,847	140,192,579
	<b>138,482,706</b>	<b>140,307,197</b>
<b>ACCUMULATED SURPLUS (Note 11)</b>	<b>\$132,831,948</b>	<b>\$131,772,506</b>
<b>Accumulated Surplus is comprised of:</b>		
Accumulated surplus from operations	132,773,771	131,772,506
Accumulated remeasurement gains and (losses)	58,177	-
	<b>\$132,831,948</b>	<b>\$131,772,506</b>
<b>CONTINGENCIES (Note 14)</b>		

**ON BEHALF OF TOWN COUNCIL:**

\_\_\_\_\_  
*Mayor*

\_\_\_\_\_  
*Deputy Mayor*

**TOWN OF MORINVILLE****Consolidated Statement of Operations and Accumulated Surplus****For the Year Ended December 31, 2024**

	Budget 2024 (Note 19)	Actual 2024	Actual 2023
<b>REVENUE</b>			
Net taxation (Schedule 2)	\$ 13,023,717	\$ 13,015,509	\$ 11,903,192
Wastewater and storm fees	3,497,750	3,467,356	2,974,372
Water fees	3,402,301	3,388,457	3,312,702
Franchise fees (Note 15)	2,118,431	2,108,440	1,976,096
Government transfers for operating (Schedule 3)	1,840,844	1,849,997	1,833,599
Sales to other governments	1,128,434	1,062,431	1,065,814
Solid waste fees	982,712	972,630	952,621
Rentals	594,879	684,373	695,253
Investment income	400,000	516,775	456,665
Development fees and permits	180,000	447,062	197,160
Penalties and fines	336,200	294,063	262,294
Offsite levies	-	230,729	98,094
Other	284,956	225,507	370,808
Sales and user charges	181,123	188,450	208,943
	27,971,347	28,451,779	26,307,613
<b>EXPENSES</b>			
General administration	6,714,989	6,630,223	6,241,774
Parks and recreation	5,685,337	5,286,804	5,035,019
Public works	6,955,506	4,805,886	4,601,527
Protective services	4,092,919	3,740,880	3,739,238
Water	3,362,063	2,803,441	2,901,585
Wastewater and storm	3,201,037	2,721,586	2,519,912
Solid waste	1,186,350	1,190,666	1,311,954
Library	781,714	819,183	826,762
Planning and development	664,285	607,832	441,388
Family and community support services	533,663	519,601	400,762
Council and legislative	516,297	429,104	422,008
	33,694,160	29,555,206	28,441,929
<b>ANNUAL DEFICIT BEFORE OTHER ITEMS</b>	<b>(5,722,813)</b>	<b>(1,103,427)</b>	<b>(2,134,316)</b>
<b>OTHER ITEMS</b>			
Government transfers for capital (Schedule 3)	-	2,017,092	2,480,882
Contributed tangible capital assets	-	55,000	-
Gain on disposal of tangible capital assets	-	32,600	74,279
	-	2,104,692	2,555,161
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>(5,722,813)</b>	<b>1,001,265</b>	<b>420,845</b>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<b>131,772,506</b>	<b>131,772,506</b>	<b>131,351,661</b>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<b>\$ 126,049,693</b>	<b>\$ 132,773,771</b>	<b>\$ 131,772,506</b>

**TOWN OF MORINVILLE****Consolidated Statement of Remeasurement Gains and Losses****For the Year Ended December 31, 2024**

	2024	2023
<b>ACCUMULATED REMEASUREMENT GAINS (LOSSES) - BEGINNING OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>
Unrealized gains (losses) attributable to: Designated at fair value	<b>58,177</b>	-
<b>ACCUMULATED REMEASUREMENT GAINS (LOSSES) - END OF YEAR</b>	<b>\$ 58,177</b>	<b>\$ -</b>



## TOWN OF MORINVILLE

## Consolidated Statement of Changes in Net (Debt) Financial Assets

For the Year Ended December 31, 2024

	Budget 2024 (Note19)	Actual 2024	Actual 2023
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ (5,722,813)</b>	<b>\$ 1,001,265</b>	<b>\$ 420,845</b>
Purchase of tangible capital assets	(4,917,000)	(3,659,954)	(3,547,185)
Contributed tangible capital assets	-	(55,000)	-
Proceeds on disposal of tangible capital assets	-	32,600	90,696
Amortization of tangible capital assets	7,233,193	5,520,686	5,450,763
Change in accumulated remeasurement gains (losses)	-	58,177	-
Gain on disposal of tangible capital assets	-	(32,600)	(74,279)
	2,316,193	1,863,909	1,919,995
Use (acquisition) of prepaid expenses	-	18,759	(41,774)
<b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b>	<b>(3,406,620)</b>	<b>2,883,933</b>	<b>2,299,066</b>
<b>NET DEBT, BEGINNING OF YEAR</b>	<b>(8,534,691)</b>	<b>(8,534,691)</b>	<b>(10,833,757)</b>
<b>NET DEBT, END OF YEAR</b>	<b>\$ (11,941,311)</b>	<b>\$ (5,650,758)</b>	<b>\$ (8,534,691)</b>

**TOWN OF MORINVILLE****Consolidated Statement of Cash Flows****For the Year Ended December 31, 2024**

	2024	2023
<b>OPERATING ACTIVITIES</b>		
Annual Surplus (Deficit)	\$ 1,001,265	\$ 420,845
Non-cash items included in annual surplus:		
Amortization of tangible capital assets	5,520,686	5,450,763
Contributed tangible capital assets	(55,000)	-
Amortization of net investment premiums	10,467	-
Gain on disposal of tangible capital assets	(32,600)	(74,279)
	<u>6,444,818</u>	<u>5,797,329</u>
Change in non-cash working capital balances:		
Accounts receivable	(806,213)	119,208
Loan receivable	150,000	-
Prepaid expenses	18,759	(41,774)
Asset retirement obligations	12,569	11,753
Accounts payable and accrued liabilities	208,077	(421,534)
Deposit liabilities	141,600	124,342
Deferred revenue	417,833	(639,572)
	<u>142,625</u>	<u>(847,577)</u>
	<u>6,587,443</u>	<u>4,949,752</u>
<b>FINANCING ACTIVITIES</b>		
Long-term debt principal repayments	(1,065,894)	(1,035,754)
<b>CAPITAL ACTIVITIES</b>		
Purchase of tangible capital assets	(3,659,954)	(3,547,185)
Proceeds on disposal of tangible capital assets	32,600	90,696
Change in investments	(4,002,058)	-
	<u>(7,629,412)</u>	<u>(3,456,489)</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR</b>	<u>(2,107,863)</u>	<u>457,509</u>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>9,872,455</u>	<u>9,414,946</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR (Note 2)</b>	<u>\$ 7,764,592</u>	<u>\$ 9,872,455</u>

## TOWN OF MORINVILLE

## Consolidated Schedule of Tangible Capital Assets

For the Year Ended December 31, 2024

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2024	2023
<b>COST:</b>								
Balance, Beginning of Year	\$ 12,922,120	\$ 14,742,672	\$ 42,695,736	\$ 182,555,807	\$ 7,366,031	\$ 4,784,530	\$ 265,066,896	\$ 262,088,169
Acquisition of tangible capital assets	-	1,113	357,352	2,431,322	776,702	93,465	3,659,954	3,547,185
Contributed tangible capital assets	-	-	-	-	55,000	-	55,000	-
Disposal of tangible capital assets	-	-	-	-	-	(133,654)	(133,654)	(568,458)
Balance, End of Year	12,922,120	14,743,785	43,053,088	184,987,129	8,197,733	4,744,341	268,648,196	265,066,896
<b>ACCUMULATED AMORTIZATION:</b>								
Balance, Beginning of Year	-	5,767,629	12,496,911	99,141,290	4,892,719	2,575,768	124,874,317	119,975,595
Annual amortization	-	622,005	1,109,202	3,101,999	423,144	264,336	5,520,686	5,450,763
Accumulated amortization on disposals	-	-	-	-	-	(133,654)	(133,654)	(552,041)
Balance, End of Year	-	6,389,634	13,606,113	102,243,289	5,315,863	2,706,450	130,261,349	124,874,317
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<b>\$ 12,922,120</b>	<b>\$ 8,354,151</b>	<b>\$ 29,446,975</b>	<b>\$ 82,743,840</b>	<b>\$ 2,881,870</b>	<b>\$ 2,037,891</b>	<b>\$ 138,386,847</b>	<b>\$ 140,192,579</b>

The cost of tangible capital assets included \$977,586 (2023 - \$69,931) of work in progress for which no amortization has been provided.

## TOWN OF MORINVILLE

## Schedule 2

## Consolidated Schedule of Property Taxes

For the Year Ended December 31, 2024

	Budget 2024 (Note19)	Actual 2024	Actual 2023
<b>TAXATION</b>			
Real property taxes	\$ 16,795,301	\$ <b>16,702,137</b>	\$ 15,479,389
Linear and industrial property taxes	123,459	<b>175,375</b>	175,375
Supplementary taxes	-	<b>35,824</b>	13,373
Government grants in place of property taxes	71,881	<b>17,425</b>	17,425
Designated industrial property taxes	-	<b>971</b>	971
	<u>16,990,641</u>	<u><b>16,931,732</b></u>	<u>15,686,533</u>
<b>DEDUCT:</b>			
Education	3,846,290	<b>3,791,484</b>	3,660,769
Seniors Foundation	120,634	<b>123,657</b>	122,572
Designated industrial property	-	<b>1,082</b>	-
	<u>3,966,924</u>	<u><b>3,916,223</b></u>	<u>3,783,341</u>
<b>NET MUNICIPAL PROPERTY TAXES</b>	<u>\$ 13,023,717</u>	<u><b>\$ 13,015,509</b></u>	<u>\$ 11,903,192</u>

## TOWN OF MORINVILLE

## Schedule 3

## Consolidated Schedule of Government Transfers

For the Year Ended December 31, 2024

	Budget 2024 (Note 19)	Actual 2024	Actual 2023
<b>GOVERNMENT TRANSFERS FOR OPERATING</b>			
Local Governments	\$ 1,008,102	\$ 952,133	\$ 930,815
Provincial	792,742	866,364	864,984
Federal	40,000	31,500	37,800
	<u>1,840,844</u>	<u>1,849,997</u>	<u>1,833,599</u>
<b>GOVERNMENT TRANSFERS FOR CAPITAL</b>			
Provincial	-	1,814,225	1,831,249
Federal	-	152,867	599,633
Local	-	50,000	50,000
	<u>-</u>	<u>2,017,092</u>	<u>2,480,882</u>
Capital Government Transfers	-	2,017,092	2,480,882
	<u>\$ 1,840,844</u>	<u>\$ 3,867,089</u>	<u>\$ 4,314,481</u>

## TOWN OF MORINVILLE

## Consolidated Schedule of Segmented Information

For the Year Ended December 31, 2024

	General Administration	Protective Services	Parks and Recreation	Public Works	Water, Wastewater and Solid Waste	Planning and Development	Other	Total
<b>REVENUE</b>								
Net taxation	\$ 5,067,248	\$ 2,899,715	\$ 3,606,156	\$ -	\$ -	\$ 267,148	\$ 1,175,242	\$ 13,015,509
Water, wastewater, storm and solid waste fees	-	-	-	-	7,828,443	-	-	7,828,443
Franchise fees	2,108,440	-	-	-	-	-	-	2,108,440
Government transfers	-	414,580	1,040,693	-	-	-	394,724	1,849,997
Sales to other governments	90,372	452,320	-	-	507,018	8,890	3,831	1,062,431
Penalties and fines	151,174	105,982	-	-	32,096	-	4,811	294,063
Rentals	121,158	636	562,579	-	-	-	-	684,373
Other	93,526	23,474	66,621	15,408	-	5,293	21,185	225,507
Development fees and permits	-	14,820	-	-	-	432,242	-	447,062
Sales and user charges	38,755	-	12,455	-	-	120	137,120	188,450
Investment income	516,775	-	-	-	-	-	-	516,775
Offsite levies	230,729	-	-	-	-	-	-	230,729
	8,418,177	3,911,527	5,288,504	15,408	8,367,557	713,693	1,736,913	28,451,779
<b>EXPENSES</b>								
Salaries, wages and benefits	4,060,412	1,710,453	2,302,120	1,253,380	1,074,192	380,280	1,400,401	12,181,238
Contracted and general services	1,605,642	1,524,334	229,694	344,646	913,373	201,070	54,845	4,873,604
Materials, goods and utilities	534,388	239,811	695,232	1,302,105	589,701	26,482	195,110	3,582,829
Purchases from other governments	-	-	-	-	2,576,984	-	-	2,576,984
Interest on long-term debt	18,478	-	471,955	-	-	-	-	490,433
Transfers to governments	113,516	-	43,450	-	-	-	117,532	274,498
Other expenses	26,837	-	-	-	1,319	-	-	28,156
Bank charges and short-term interest	14,209	-	-	-	-	-	-	14,209
Amortization of tangible capital assets	256,741	261,039	1,544,353	1,898,429	1,560,124	-	-	5,520,686
Accretion expense	-	5,243	-	7,326	-	-	-	12,569
	6,630,223	3,740,880	5,286,804	4,805,886	6,715,693	607,832	1,767,888	29,555,206
<b>ANNUAL SURPLUS (DEFICIT) BEFORE OTHER ITEMS</b>	<b>\$ 1,787,954</b>	<b>\$ 170,647</b>	<b>\$ 1,700</b>	<b>\$ (4,790,478)</b>	<b>\$ 1,651,864</b>	<b>\$ 105,861</b>	<b>\$ (30,975)</b>	<b>\$ (1,103,427)</b>

## TOWN OF MORINVILLE

## Schedule 5

## Consolidated Schedule of Expenses by Object

For the Year Ended December 31, 2024

	Budget 2024 (Note 19)	Actual 2024	Actual 2023
Salaries, wages and benefits	\$ 12,668,431	\$ <b>12,181,238</b>	\$ 11,446,527
Amortization	7,233,193	<b>5,520,686</b>	5,450,763
Contracted and general services	5,817,966	<b>4,873,604</b>	5,026,225
Materials, goods and utilities	4,218,765	<b>3,582,829</b>	3,251,465
Purchases from other governments	2,968,954	<b>2,576,984</b>	2,464,049
Interest on long-term debt	490,251	<b>490,433</b>	521,518
Transfers to governments, agencies and organizations	273,084	<b>274,498</b>	233,887
Other expenses (recoveries)	15,000	<b>28,156</b>	20,846
Bank charges and short-term interest	8,516	<b>14,209</b>	14,896
Accretion expense	-	<b>12,569</b>	11,753
	<b>\$ 33,694,160</b>	<b>\$ 29,555,206</b>	<b>\$ 28,441,929</b>

**TOWN OF MORINVILLE****Notes to Consolidated Financial Statements****December 31, 2024**

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**1. SIGNIFICANT ACCOUNTING POLICIES**

These consolidated financial statements are the representations of the Town of Morinville's (the "Town") management prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Town are as follows:

**(a) Reporting Entity**

These consolidated financial statements reflect the assets, liabilities, revenue, expenses, and changes in accumulated surplus balances and cash flows of the reporting entity. The reporting entity is comprised of the municipal operations plus all organizations that are owned or controlled by the Town. Included within the reporting entity is the Town of Morinville Library Board.

**(b) Basis of Accounting**

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

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

**(c) Cash and Cash Equivalents**

Cash and cash equivalents include items that are readily convertible to known amounts of cash, are subject to an insignificant risk of change in value, and have a maturity of one year or less at acquisition.

**(d) Tax Revenue**

Property taxes are recognized as revenue in the year they are levied.

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectable from property owners for work performed by the Town and are recognized as revenue in the year the tax is levied.

**(e) Use of Estimates**

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the period. Where management uncertainty exists, the consolidated financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

**(f) Government Transfers**

Government transfers are recognized in the consolidated financial statements as revenue in the period that the events giving rise to the transfer occurred, providing the transfers are authorized, any eligibility criteria have been met by the Town, and reasonable estimates of the amounts can be made.

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(continues)



**TOWN OF MORINVILLE****Notes to Consolidated Financial Statements****December 31, 2024****1. SIGNIFICANT ACCOUNTING POLICIES (continued)****(g) Requisition of Over-Levies and Under-Levies**

Over-levies and under-levies arise from the difference between the actual levy made to cover each requisition and the actual amount requisitioned. If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. In situations where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue. Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

**(h) Non-Financial Assets**

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

**i) Tangible Capital Assets**

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

Land improvements	10-50 years
Buildings	25-50 years
Engineered structures	20-100 years
Machinery and equipment	5-40 years
Vehicles	5-20 years

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

**ii) Contributed Tangible Capital Assets**

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

**iii) Leases**

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

**(i) Contaminated Sites**

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. A liability for remediation on contaminated sites is recognized, net of any recoveries, when an environmental standard exists, contamination exceeds the environmental standard, the Town is directly responsible for or accepts responsibility for the liability, future economic benefits will be given up, and a reasonable estimate of the liability can be made.

(continues)

## TOWN OF MORINVILLE

## Notes to Consolidated Financial Statements

December 31, 2024

**1. SIGNIFICANT ACCOUNTING POLICIES (continued)****(j) Valuation of Financial Assets and Liabilities**

The Town's financial assets and liabilities are measured as follows:

<u>Financial statement component</u>	<u>Measurement</u>
Cash and cash equivalents	Cost and amortized cost
Accounts receivables	Lower of cost or net recoverable value
Loans receivable	Cost
Investments	Fair value or amortized cost
Accounts payable and accrued liabilities	Cost
Deposit liabilities	Cost
Long-term debt	Amortized cost

**(k) Asset Retirement Obligations**

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets. Asset retirement activities include all activities relating to an asset retirement obligation including, but not limited to, decommissioning or dismantling, remediation of contamination, post-retirement activities such as monitoring, and constructing other tangible capital assets to perform post-retirement activities.

A liability for asset retirement obligation is recognized when there is a legal obligation to incur retirement costs, the past transaction or event giving rise to the liability as occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

When a liability for asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying value of the related asset and are amortized over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

**(l) Investments**

Investments are recorded at amortized cost. Investment premiums or discounts, if any, are amortized over the term of the respective instruments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

The Town holds derivatives in the form of principal protected notes which are recorded at fair value in the consolidated statement of financial position. Unrealized gains and losses from changes in the fair value of derivatives are recognized in the statement of remeasurement gains and losses. Upon settlement, the realized gains and losses are reclassified as revenue or expense in the consolidated statement of operations.

**2. CASH AND CASH EQUIVALENTS**

	<u>2024</u>	<u>2023</u>
Bank accounts	\$ 7,669,260	\$ 9,781,503
Servus Credit Union common shares	92,367	87,987
Petty cash	2,965	2,965
	<u>\$ 7,764,592</u>	<u>\$ 9,872,455</u>

## TOWN OF MORINVILLE

## Notes to Consolidated Financial Statements

December 31, 2024

**3. ACCOUNTS RECEIVABLE**

	2024	2023
Utilities	\$ 791,671	\$ 684,208
Property taxes	759,952	529,168
Trade	656,244	219,727
Goods and Services Tax	188,641	191,413
Accrued interest	34,221	-
	<b>2,430,729</b>	1,624,516
Allowance for doubtful accounts	<b>(30,000)</b>	(30,000)
	<b>\$ 2,400,729</b>	\$ 1,594,516

All receivables other than taxes are current. The age of taxes that are not impaired are as follows:

	2024	2023
Current	\$ 2,227,493	\$ 1,508,360
1 year	182,710	111,187
2 years	19,347	1,228
3 years	-	-
Over 3 years	1,179	3,741
Allowance for doubtful accounts	<b>(30,000)</b>	(30,000)
	<b>\$ 2,400,729</b>	\$ 1,594,516

**4. INVESTMENTS**

	2024		2023	
	Carrying Value	Market Value	Carrying Value	Market Value
Fixed income securities - amortized cost	\$ 2,391,191	\$ 2,434,000	\$ -	\$ -
Derivatives - principal protected note (b)	1,658,577	1,658,577	-	-
	<b>\$ 4,049,768</b>	<b>\$ 4,092,577</b>	\$ -	\$ -

The fixed income securities have effective interest rates ranging from 4.39% to 4.58% (2023 - NIL) with maturity dates from November 3, 2026 to August 1, 2029 (2023 - NIL).

Derivative investments are carried at fair market value in which the measurements are derived from:

- Level 1 - Quoted prices in active markets for identical assets.
- Level 2 - Fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the assets, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Unrealized gains (losses) on derivative investments carried at fair value of \$58,177 (2023 - \$NIL) have been recognized in the consolidated statement of remeasurement gains and losses.

## TOWN OF MORINVILLE

## Notes to Consolidated Financial Statements

December 31, 2024

**5. LOAN RECEIVABLE**

Loan receivable from the sale of land is non-interest bearing and payable in annual installments of \$324,062, with the final payment due January 2025.

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2024	2023
Trade	\$ 2,345,857	\$ 2,157,167
Vacation	141,280	141,817
Accrued interest on long-term debt	121,648	127,891
Government payroll remittances	77,930	60,664
Construction holdbacks	9,529	628
	<u>\$ 2,696,244</u>	<u>\$ 2,488,167</u>

**7. DEFERRED REVENUE**

Deferred revenue consists of the following amounts which have been restricted by third parties for a specific purpose. These amounts are recognized as revenue in the period in which the related expenditures are incurred.

	2023	Receipts	Revenue	2024
Local Government Fiscal Framework	\$ -	\$ 1,407,230	\$ (786,242)	\$ 620,988
Other	26,509	60,871	(19,651)	67,729
Municipal Sustainability Initiative	239,697	-	(239,697)	-
Family and Community Support Services	4,678	-	(4,678)	-
	<u>\$ 270,884</u>	<u>\$ 1,468,101</u>	<u>\$ (1,050,268)</u>	<u>\$ 688,717</u>

**8. ASSET RETIREMENT OBLIGATIONS**

The Town has asset retirement obligations to remove various hazardous materials including, asbestos, lead, mercury, and mold from various buildings under its control. Regulations require the Town to handle and dispose of these materials in a prescribed manner when it is disturbed, such as when the building undergoes renovations or being demolished. Although the timing of the removal is conditional on the building undergoing renovations or being demolished, regulations create an existing obligation for the Town to remove the materials when the asset retirement activities occur.

	2024	2023
Balance, Beginning of Year	\$ 247,618	\$ 235,865
Accretion expense	<u>12,569</u>	<u>11,753</u>
	<u>\$ 260,187</u>	<u>\$ 247,618</u>

## TOWN OF MORINVILLE

## Notes to Consolidated Financial Statements

December 31, 2024

**9. LONG-TERM DEBT**

	2024	2023
Debenture debt held by the Government of Alberta, repayable in semi-annual installments of \$374,750 including interest at 3.209%; due September 17, 2038.	<b>\$ 8,399,352</b>	\$ 8,868,007
Debenture debt held by the Government of Alberta, repayable in semi-annual installments of \$199,284 including interest at 2.930%; due March 15, 2039.	<b>4,680,971</b>	4,936,751
Debenture debt held by the Government of Alberta, repayable in semi-annual installments of \$92,650 including interest at 2.084%; due December 15, 2040.	<b>2,510,149</b>	2,641,087
Debenture debt held by the Government of Alberta, repayable in semi-annual installments of \$114,602 including interest at 2.634%; due June 15, 2027.	<b>551,048</b>	761,569
	<b>\$ 16,141,520</b>	\$ 17,207,414

	Principal	Interest	Total
2025	\$ 1,096,928	\$ 465,642	\$ 1,562,570
2026	1,128,880	433,690	1,562,570
2027	1,047,177	400,791	1,447,968
2028	961,900	371,466	1,333,366
2029	990,580	342,786	1,333,366
Thereafter	10,916,055	1,654,123	12,570,178
	<b>\$ 16,141,520</b>	<b>\$ 3,668,498</b>	<b>\$ 19,810,018</b>

Interest on long-term debt expense amounted to \$490,433 (2023 - \$521,517).

The Town's total cash payments for interest amounted to \$496,675 (2023 - \$526,817).

**10. EQUITY IN TANGIBLE CAPITAL ASSETS**

	2024	2023
Tangible capital assets (Schedule 1)	<b>\$ 268,648,196</b>	\$ 265,066,896
Accumulated amortization (Schedule 1)	<b>(130,261,349)</b>	(124,874,317)
Long-term debt (Note 9)	<b>(16,141,520)</b>	(17,207,414)
Asset retirement obligations (Note 8)	<b>(260,187)</b>	(247,618)
	<b>\$ 121,985,140</b>	\$ 122,737,547

**TOWN OF MORINVILLE**  
**Notes to Consolidated Financial Statements**  
**December 31, 2024**

**11. ACCUMULATED SURPLUS**

	<b>2024</b>	2023
Restricted surplus		
General operating reserve (formerly Tax stabilization)	\$ 290,568	\$ (789,569)
Snow removal	350,000	336,662
Capital renewal projects (formerly General capital projects)	8,226,886	7,972,602
Capital growth projects (formerly Sanitary capital projects)	3,467,604	3,586,681
Library	280,583	286,437
Parks, recreation and culture	443,060	339,173
Land	580,796	441,482
Offsite levies - transportation	492,114	337,979
Offsite levies - sanitary	(167,736)	(215,036)
Offsite levies - water	(3,215,464)	(3,296,908)
Offsite levies - stormwater	40,218	35,456
	<b>10,788,629</b>	<b>9,034,959</b>
Equity in tangible capital assets (Note 10)	<b>121,985,140</b>	122,737,547
Accumulated remeasurement gains (losses)	<b>58,177</b>	-
	<b>\$ 132,831,948</b>	<b>\$ 131,772,506</b>

## TOWN OF MORINVILLE

## Notes to Consolidated Financial Statements

December 31, 2024

**12. SALARIES AND BENEFITS DISCLOSURE**

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

	Salary (1)	Benefits (2)	2024 Total	2023 Total
Mayor S. Boersma	\$ 71,266	\$ 6,883	\$ 78,149	\$ 76,898
Councillors				
R. Balanko	43,336	8,783	52,119	51,978
J. Anheliger	40,186	8,723	48,909	48,640
S. Dafoe	39,764	8,604	48,368	47,952
R. White	38,864	8,551	47,415	48,110
M. St. Denis	38,064	8,503	46,567	46,362
S. Richardson	37,964	8,497	46,461	46,839
Chief Administrative Officer (3)	400,110	55,542	455,652	250,086

(1) Salary includes regular base pay, per diem payments and any other direct cash remuneration.

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

(3) Chief Administrative Officer salary includes the former and acting Chief Administrative Officer during the 2024 fiscal year.

**13. DEBT LIMITS**

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

	2024	2023
Total debt limit	\$ 42,677,669	\$ 39,461,420
Total debt	(16,141,520)	(17,207,414)
Amount of total debt limit unused	\$ 26,536,149	\$ 22,254,006
Debt servicing limit	\$ 7,112,945	\$ 6,576,903
Debt servicing	(1,562,570)	(1,562,570)
Amount of debt servicing limit unused	\$ 5,550,375	\$ 5,014,333

The debt limit is calculated at 1.50 times revenue of the Town (as defined in the Alberta Regulation 255/2000) and the debt service limit is calculated as 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are a conservative guideline used by Alberta Municipal Affairs to identify municipalities that could be at a financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Town. Rather, the consolidated financial statements must be interpreted as a whole.

**TOWN OF MORINVILLE****Notes to Consolidated Financial Statements****December 31, 2024****14. CONTINGENCIES**

- (a) The Town is a member of the Alberta Municipal Insurance Exchange. Under the terms of membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.
- (b) The Town is involved in a legal dispute as at December 31, 2024, the outcome of which is not determinable at year-end. Any related settlements not covered by insurance will be recorded as an expense in the year incurred.

**15. FRANCHISE FEES**

Disclosure of franchise fees under each utility franchise agreement entered into by the Town as required by Alberta Regulation 313/2000 is as follows:

	Budget 2024 (Note19)	Actual 2024	Actual 2023
Fortis Alberta	\$ 1,233,568	\$ 1,245,032	\$ 1,194,531
AltaGas Ltd.	884,863	863,408	781,565
	<b>\$ 2,118,431</b>	<b>\$ 2,108,440</b>	<b>\$ 1,976,096</b>

**16. LOCAL AUTHORITIES PENSION PLAN**

Employees of the Town participate in the Local Authorities Pension Plan (LAPP), which is covered by the *Public Sector Pension Plans Act*. LAPP is financed by employer and employee contributions and investment earnings of the LAPP Fund.

The Town is required to make current service contributions to the Plan of 8.45% (2023 - 8.45%) of pensionable earnings up to the Canada Pension Plan year's maximum pensionable earnings and 11.65% (2023 - 12.23%) for the excess. Employees of the Town are required to make current service contributions of 7.45% (2023 - 7.45%) of pensionable earnings up to the year's maximum pensionable earnings and 10.65% (2023 - 11.23%) on pensionable earnings above this amount.

Total current and past service contributions made by the Town to the LAPP in 2024 were \$675,099 (2023 - \$647,542). Total current and past service contributions made by the employees of the Town to the LAPP in 2023 were \$601,284 (2023 - \$577,790).

At December 31, 2023, the LAPP disclosed an actuarial surplus of \$15.1 billion (2022 - \$12.7 billion).



**TOWN OF MORINVILLE****Notes to Consolidated Financial Statements****December 31, 2024****17. FINANCIAL INSTRUMENTS**

The Town's financial instruments consist of cash, accounts receivables, loans receivable, investments, accounts payable and accrued liabilities, deposit liabilities and long-term debt. It is management's opinion that the Town is not exposed to significant currency, liquidity, market or other price risk arising from these financial instruments. Unless otherwise noted, the carrying value of the financial instruments approximates their fair value.

*Credit risk*

The Town is exposed to credit risk with respect to receivables. Credit risk arises from the possibility that ratepayers and other customers may experience financial difficulty and be unable to fulfil their obligations. The large number and diversity of ratepayers and other customers minimizes the Town's credit risk.

*Interest rate risk*

Interest rate risk is the risk that the Town's annual surplus will be affected by the fluctuation and degree of volatility in interest rates. Interest rate risk on the Town's long term debt is managed through fixed rate debentures with the Province of Alberta (Note 8).

**18. SEGMENTED INFORMATION**

The Town provides a range of services to its residents. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1. For additional information see the Consolidated Schedule of Segment Disclosure (Schedule 4).

**19. BUDGET FIGURES**

	<b>Budget 2024</b>
Annual deficit (per consolidated statement of operations and accumulated surplus)	<b>\$ (5,722,813)</b>
Amortization	<b>7,233,193</b>
Purchase of tangible capital assets	<b>(4,917,000)</b>
Debenture repayments	<b>(1,063,208)</b>
Net transfers from restricted surplus (per below)	<b>4,469,828</b>
	<b>\$ -</b>
Purchase of tangible capital assets funded from restricted surplus	<b>\$ 3,282,909</b>
Debenture repayments funded from restricted surplus	<b>1,063,208</b>
Tax supported deficit funded from restricted surplus	<b>898,133</b>
Utility supported surplus transferred to restricted surplus	<b>(774,422)</b>
Net transfers from restricted surplus	<b>\$ 4,469,828</b>

The budget data presented in these consolidated financial statements is based on the operating and capital budgets approved by the Town Council on December 12, 2023. The chart above reconciles the approved financial plan to the figures reported in these consolidated financial statements.

**TOWN OF MORINVILLE****Notes to Consolidated Financial Statements****December 31, 2024**

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**20. CREDIT FACILITIES**

The Town is authorized for overdraft on its main operating bank account of \$1,000,000 that is available, if needed, for operating cash flow. The interest rate is set at prime minus 0.50%. The loan has not been drawn upon as of December 31, 2024 or December 31, 2023. The loan is secured by a general security agreement over the assets of the Town.

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**21. APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS**

These consolidated financial statements were approved by Council and Management.

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## Report to Council

- ☐ For Council Decision
 ☒ For Council Direction  
☐ For Council Information



<b>TOPIC:</b>	Assessment Review Board – Appointment of Clerk	April 22, 2025
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### PURPOSE:

The purpose of this report is to request Council's appointment of a Clerk to the Morinville Assessment Review Board (ARB), as required under the *Municipal Government Act (MGA)*. An ARB appeal has been received, and an appointed Clerk is necessary to proceed with the legislated hearing process.

### RECOMMENDATION:

That Council appoint Rachelle Gilbert as the Clerk for the Morinville Assessment Review Board.

### RATIONALE:

- Legislative compliance: Council must appoint a Clerk to the Assessment Review Board as required under the *MGA*.
- Hearing facilitation: Appeals have been received and cannot proceed without an appointed Clerk to administer the process.
- Operational continuity: The proposed Clerk has completed the required training and is experienced in managing quasi-judicial board processes.

### REPORT INFORMATION:

The Assessment Review Board is a quasi-judicial body established under the *MGA* to hear complaints related to property assessments within the municipality. The ARB ensures that property owners have a formal avenue to appeal their assessments in a fair and transparent process.

Under Section 456(1) of the *MGA*, a municipality must appoint a Clerk to the ARB to facilitate the appeal process for assessment complaints on behalf of the Municipality and Council.

The recommended Clerk has successfully completed the legislatively required training for judicial hearing administration, ensuring continuity of service and compliance with legislative requirements.

### IMPACT:

This appointment does not have budget implications. It ensures compliance and avoids delays in the appeal process.

**NEXT STEPS:**

A future review of the ARB Bylaw is anticipated, which will incorporate the appointment of the Clerk, legislative updates and improvements informed by recent ARB recruitment and hearing processes.

**PREVIOUS COUNCIL ACTION:**

In 2018, Council appointed M. Steele as the Clerk for the Assessment Review Board.

**ALIGNMENT:**

This recommendation aligns with the *MGA and Matters Relating to Assessment Complaints Regulation (MRAC)* and ensures legislative and regulatory compliance while enabling accountable decision-making processes.

**CONSULTATION/ENGAGEMENT:**

Administration engages with the Land and Property Rights Tribunal (LPRT—Government of Alberta) to facilitate appeal hearings, provide legislative guidance, and ensure that clerks and board members complete the mandatory training administered by the Tribunal.

<b>PRESENTER:</b>	R. Gilbert, Legislative & Corporate Initiatives Coordinator	<b>ATTACHMENTS:</b> N/A <b>LINKS:</b> <a href="#"><i>Municipal Government Act</i></a> <a href="#"><i>Matters Relating to Assessment Complaints Regulation</i></a>
<b>PREPARED BY:</b>	R. Gilbert, Legislative & Corporate Initiatives Coordinator	
<b>CLEARANCES:</b>	M. Hay, Interim Chief Administrative Officer T. Nosko, Interim General Manager, Administrative Services T. Dalzell-Heise, Manager, Communications and Legislative Services	

## Report to Committee

☐ For Committee Direction

☒ For Committee Information


<b>TOPIC:</b>	Responsible Pet Ownership Bylaw No. 5/2016 Review Report	April 22, 2025
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### PURPOSE:

The purpose of this report is to present the Responsible Pet Ownership Bylaw No. 5/2016 for Council's review.

### RECOMMENDATION:

That Committee accept the Responsible Pet Ownership Bylaw No. 5/2016 report as information.

If Council directs any changes, a motion will be required in the Business Arising from the Committee of the Whole.

### RATIONALE:

The Responsible Pet Ownership Bylaw is a significant focus area for Enforcement Services and has not been reviewed since 2016. Council directed Administration to bring forward the Bylaw for review and possible amendments. Administration has proposed amendments for Council's consideration and invites feedback and guidance on the proposed changes.

### REPORT INFORMATION:

An Animal Control or Responsible Pet Ownership (RPO) Bylaw aims to ensure the well-being of both animals and the community by establishing clear guidelines for pet ownership, management, and care. Morinville adopted its first dog control bylaw in 1943. Since then, Morinville has increased the legislative expectations to include cats and all domesticated animals residing within Morinville.

Morinville's current Responsible Pet Ownership Bylaw #5/2016 outlines expectations for pet owners regarding dogs, cats, domestic animals housed outdoors, and all exotic animals within the municipality of Morinville. Operationally, this Bylaw has effectively addressed conditions and situations that Community Peace Officers in Enforcement Services have been involved with since its adoption in 2016.

The Bylaw is designed to:

- **Promote Public Safety:** Regulating the behavior and movement of animals, especially those that are potentially dangerous, may reduce the risk of harm or injury to people, other animals, and property. This includes addressing issues like dangerous or aggressive pets.
- **Ensure Animal Welfare and Overpopulation:** Establish standards for how pets should be treated, including access to food, water, shelter, and medical care. This ensures that animals are not neglected or mistreated.

- **Control Nuisances:** Addressing issues such as excessive noise (barking dogs), unsanitary conditions (uncollected pet waste), and other nuisances that may impact the quality of life for neighbors and the community.
- **Ensure Compliance with Best Practices:** Encouraging responsible pet ownership through education and enforcement of rules regarding pet identification (e.g., licensing, microchipping), leashing requirements, and containment.
- **Protect the Environment:** Prevent animals from negatively impacting local ecosystems or wildlife, such as keeping pets secure to prevent them from harming local fauna.

By enacting such a Bylaw, Morinville ensures a balance between the rights and responsibilities of pet owners and the need to maintain a safe, healthy, and pleasant environment for all residents.

The Responsible Pet Ownership Bylaw represents one of the larger areas of responsibility for Enforcement Services. As a result, this Bylaw is examined annually, with a comprehensive review completed approximately every 10 years. It has been 8 years since the last review.

The Responsible Pet Ownership Bylaw is responsible for, on average, 104 files per year, resulting in an average of 302 specific incidents being investigated in Morinville. This represents an annual average of 30% of total bylaw-related investigations.

<i>Year</i>	<i>Total Morinville Enforcement Files</i>	<i>Total Incident Types</i>	<i>Total Bylaw Incident Types</i>	<i>Total RPO Bylaw Files</i>	<i>Total RPO Incident Types</i>	<i>RPO % of Total Investigations</i>	<i>RPO % of Bylaw Investigations</i>
<b>2022</b>	642	1405	1069	66	269	19%	25%
<b>2023</b>	633	1297	910	116	319	25%	35%
<b>2024</b>	608	1401	1029	131	319	22%	31%
<b>3- year Average</b>	<b>628</b>	<b>1368</b>	<b>1003</b>	<b>104</b>	<b>302</b>	<b>22%</b>	<b>30%</b>

Reactive calls for service, including public calls for assistance, referrals from other departments, and pound services, along with proactive work such as proactive patrols and permitting processes, serve the Responsible Ownership Bylaw.

Proactively, Administrative and Enforcement Services staff seek annual licence renewals, and officers patrol trails and parks to enforce off-leash, licencing and dog park rules.

## AMENDMENT CONSIDERATIONS

To prepare this report, findings from annual reviews were compiled for inclusion in a larger review.

Updates being considered are:

- **Licence requirement removal** - Explore different identification opportunities that do not require a municipally controlled licence system.
- **Review and update infraction penalties**—Review fine amounts to ensure that the penalties levied are a proper societal deterrent.
- **Review and update dog park expectations**—Review current dog park practices and the method for enforcing rules in off-leash parks to ensure best practices are followed.
- **Move the fees section to the Fees and Charges Bylaw**—Fees are procedurally required to be in a bylaw, and Administration is recommending they move to Fees and Charges Bylaw 19/2024.
- **Update and modernize language** – Explore different terms that may be easier for residents to understand, improve readability, reduce duplication, and provide clearer legal expectations.
- **Remove “grandfathering,” which is no longer required**—Clean up sections that are no longer applicable because the processes changed with the adoption of the current Responsible Pet Ownership. For example, licencing and permit expectations changed, but approvals before the change were grandfathered in the current bylaw.

## NEXT STEPS:

Administration will review the Responsible Pet Ownership Bylaw and include amendment considerations from this report. Enforcement Services will research and review these possible considerations, and any emerging trends related to animal control bylaws.

## PREVIOUS COUNCIL ACTION:

At the December 10, 2024, Regular Meeting of Council, Council directed Administration to return to Council in T1 of 2025, with the Responsible Pet Ownership Bylaw 5/2016 for Council review and possible amendments.

At the June 25, 2024, Committee of the Whole meeting, Council accepted the 2023 “Animal at Large Report” as information.

At the August 22, 2023, Regular Meeting of Council, Council accepted the “Morinville Dog Park Rules Report” as information.

At the August 30, 2016, Regular Meeting of Council, Council approved the 2<sup>nd</sup> and 3<sup>rd</sup> Reading of the “Responsible Pet Ownership Bylaw 5/2016”.

At the May 24, 2016, Regular Meeting of Council, Council approved the 1<sup>st</sup> reading of “Responsible Pet Ownership Bylaw 5/2016”.

#### **ALIGNMENT:**

The proposed Responsible Ownership Bylaw amendments are in alignment with Goal 2 of the Morinville 2022-2025 Strategic Plan:

Goal 2 - Community Safety & Wellbeing

Objective 2.3: Continue to support, collaborate, and educate through a multifaceted approach to community crime prevention, safety, and well-being.

#### **CONSULTATION/ENGAGEMENT:**

Regional bylaws were reviewed to identify emerging trends and specified penalty considerations.

#### **ALTERNATIVES:**

Alternative 1: In Business Arising from Committee of the Whole

That Council direct Administration to bring forward a draft Responsible Pet Ownership Bylaw No. 5/2016 that included the following amendments based on the discussion at Committee of the Whole:

- *[add/include/remove] [insert amendment]*

Implications: Administration will utilize internal operations resources to review the Responsible Pet Ownership Bylaw No. 5/2016. A review will include amendment considerations from this report.

Enforcement Services will research and review these possible initiatives and any emerging trends related to animal control bylaws.

<b>PRESENTER:</b>	Sgt W. Norton, Enforcement Services Supervisor	<b>ATTACHMENTS:</b> <ul style="list-style-type: none"><li>Responsible Pet Ownership Bylaw Review PowerPoint</li><li>Responsible Pet Ownership Bylaw No. 5/2016</li></ul>
<b>PREPARED BY:</b>	Sgt W. Norton, Enforcement Services Supervisor	
<b>CLEARANCES:</b>	M. Hay, Interim Chief Administrative Officer S. Edwards, General Manager, Community & Infrastructure Services B. Boddez, Manager, Community Safety Services/Fire Chief	



# Responsible Pet Ownership Bylaw #5/2016 Review

Committee of the Whole  
April 22, 2025

**Presented by:**

Sgt. William Norton  
Enforcement Services, Community Safety



# Introduction

## Background

Morinville's first dog control bylaw was adopted in 1943, and similar legislation has been in place since.

## Current Scope

Bylaw covers dogs, cats, all domesticated animals and exotic animals.

## Bylaw Purpose

Promote responsible pet ownership, ensure animal welfare, maintain community safety and quality of life.



# Key Objectives of the Bylaw

- Promote public safety
- Ensures animal welfare
- Control nuisances
- Ensure compliance with best practices
- Protect the environment



# Bylaw Overview

- Addresses pet ownership
- One of the pillars of Enforcement bylaws
- Administered by Enforcement Services and other departments
- 30% of the total bylaw-related investigations



# Responsible Pet Ownership (RPO) Statistics

<b>Year</b>	<b>Total Morinville Enforcement Files</b>	<b>Total incident types</b>	<b>Total Bylaw Incident types</b>	<b>Total RPO Files</b>	<b>Total RPO incident types</b>	<b>RPO % of total investigations</b>	<b>RPO % of Bylaw investigations</b>
<b>2022</b>	642	1405	1069	66	269	19%	25%
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- Represent a significant portion of total investigations.
- Follow population trends with expected annual growth.
- Require more time to investigate than other types of legislation.



# Enforcement Methods

- Reactive
  - Public calls for assistance
  - Referrals from other departments including RCMP
  - Referrals from contract pound services
- Proactive
  - Patrols of Dog Park, trails and known areas of concern
  - License renewal
  - Permitting process



# Bylaw Amendment Considerations

- License requirement removal
- Review and update infraction penalties
- Review and update dog park expectations
- Move the fees section to Fees and Charges Bylaw19/2024
- Update and modernize language
- Remove grandfather clauses



## Next Steps

- Administration will review the Bylaw and include amendments considerations.
- Enforcement Services will investigate emerging trends and develop effective strategies.





# Conclusion

- Morinville's Responsible Pet Ownership Bylaw is essential for maintaining community safety, promoting animal welfare, protecting the environment, and enhancing overall quality of life, thereby increasing overall community safety and well-being.
- Continued review and adjustments ensure the bylaw stays effective and aligned with current best practices.



# Questions?



**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA**

**Responsible Pet Ownership Bylaw  
BYLAW 5/2016**

A BYLAW OF THE TOWN OF MORINVILLE, IN THE PROVINCE OF ALBERTA, TO REGULATE AND CONTROL DOGS, CATS, AND DOMESTIC ANIMALS WITHIN THE CORPORATE LIMITS OF THE TOWN OF MORINVILLE.

**WHEREAS**, the Municipal Government Act gives the Municipalities the power to enact bylaws and impose fines and penalties for infractions of their bylaws;

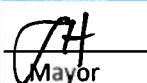
**AND WHEREAS** it is desirable to pass a bylaw dealing with the licensing and regulation of animals in Morinville.


**NOW THEREFORE**, the Municipal Council of Morinville, Alberta, duly assembled, hereby enacts as follows.

1.0 This Bylaw may be cited as the "Responsible Pet Ownership Bylaw".

**2.0 DEFINITIONS**

- 2.1 "Adjacent Property" means property that is contiguous to a particular parcel of land and includes land that would be contiguous if not for a highway, road, river or stream.
- 2.2 "Animal Control Officer" means a Bylaw Enforcement Officer appointed by the Town, a Community Peace officer, a regular member of the Royal Canadian Mounted Police, an independent contractor who is under contract with the Town to provide Bylaw Enforcement Services and is appointed by the Town to enforce this Bylaw.
- 2.3 "Animal Shelter" means premises designated by the Town for the impoundment and care of Animals and includes premises supplied by an independent contractor under contract with the Town to provide such premises.
- 2.4 "At Large" means where a dog/cat is at any place other than the owner's property or other permitted property is not being held by a leash. The dog/cat must remain under control regardless of the presence of a leash.
- 2.5 "CAO" means the Chief Administrative Officer (CAO) appointed by the Council of Morinville, Alberta or an employee of the municipality as designated by the Chief Administrative Officer.
- 2.6 "Dangerous Dog" means any dog the Town determines on reasonable grounds to be a danger to other persons or animals either through personal observation or on the basis of facts determined after an investigation.
- 2.7 "Dog" means a male or female domesticated animal of the Canidae Species commonly known as the Canine family.
- 2.8 "Domestic Animal" means an animal of species of vertebrates that has been domesticated by humans so as to live and breed in a tame condition and depend on humankind for survival.
- 2.9 "Leash" means a chain or other material designed for and adequate to control the dog/cat to which it is attached.
- 2.10 "License" means an animal License issued by the Town in accordance with the provisions of this Bylaw.
- 2.11 "Town" means the Municipality of Morinville.
- 2.12 "Muzzle" means a humane fastening or covering device of adequate strength over the mouth of an animal to prevent it from biting.
- 2.13 "Non-domestic Animal" means any wild animal, reptile or fowl, which is not naturally tame or gentle but is of a wild nature or disposition and which, because of its size, vicious nature or other characteristics would constitute a danger to human life or property.

  
Mayor

  
CAO

**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA**

Bylaw 5/2016

- 2.14 "Owner" means any natural person or body corporate;
- (a) who is the licensed owner of the animal;
  - (b) who has legal title to the animal;
  - (c) who has possession, custody, or care of the animal, either temporarily or permanently;
  - (d) who harbors the animal, or allows the animal to remain on any property owned, occupied leased by him, or which is otherwise under his control;
  - (e) a person who claims and receives a dog from the custody of the animal shelter or an animal control officer;
- 2.15 "Ownership Permit" a permit to allow for unique animal ownership of domestic and non-domestic animals as outlined by this bylaw.
- 2.16 "Serious Wound" means an injury to a human or animal resulting from the action of a dog which causes the skin to be broken or flesh to be torn.
- 2.17 "Unique Animal" means any domestic or non-domestic animal that is required to get a permit for ownership approval in accordance with this Bylaw.

## **PART 1 – ANIMAL OWNERSHIP**

### **3.0 ANIMAL OWNERSHIP RESTRICTIONS AND EXEMPTION PERMITS**

- 3.1 No person shall own, possess or house any domesticated animal that is regularly or routinely kept outside of a dwelling house unless approved to do so by the Town
- (a) does not apply to domestic dogs.
  - (b) does not apply to domestic cats.
  - (c) does not apply to fish.
- 3.2 No person shall own, possess or house any non-domesticated animal in any part of any property unless approved to do so by the Town.
- 3.3 Any person may apply for an animal ownership permit and the Town may;
- (a) approve the ownership permit;
  - (b) approve the ownership permit with mandatory conditions;
  - (c) deny the ownership permit.
- 3.4 The decision of the Town on an application for an animal ownership permit shall;
- (a) be in writing;
  - (b) contain any conditions of approval or reasons for refusal
  - (c) be immediately mailed or delivered to the applicant.
- 3.5 After the Town makes a decision to approve or conditionally approve an animal ownership permit, the Town shall:
- (a) issue a notice of decision to the applicant;
  - (b) deliver or mail a written notice to adjacent property owners and to any others who in the Town's opinion may be affected.
- 3.6 The Town may revoke or cancel an ownership permit if:
- (a) the permit was issued on the basis of incorrect information or misrepresentation by the applicant;
  - (b) the applicant fails to comply with the conditions of the ownership permit;
  - (c) the applicant fails to comply with federal or provincial or municipal Bylaws;
  - (d) complaints and resulting investigation received by the Town warrants revocation.
- 3.7 The person named on the permit is responsible to ensure all conditions of a permit are complied with. Failure to do so is deemed a violation of this Bylaw.

  
Mayor

  
CAO

**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA**

Bylaw 5/2016

**PART 2 – DOG & CAT OWNERSHIP**

**4.0 LICENSING/REGISTRATION**

- 4.1 No person shall own or keep any dog within the Town unless such dog is registered as provided by this Bylaw.
- 4.2 No person shall own or keep any cat within the Town unless such cat is registered with the Town as provided by this Bylaw.
- 4.3 The owner of a dog or cat shall;
  - (a) register the dog or cat the first day the Town Office is open for business after becoming owner of a dog or cat and being a resident of the Town
  - (b) be over the age of eighteen (18) years.
- 4.4 An Owner shall provide with each registration such information as may be required by the Town, and shall include but is not limited to;
  - (a) name, street/physical address and postal address of the owner;
  - (b) name, description, breed, gender and age of the dog/cat to be licensed;
  - (c) such other relevant and necessary information as may be required by the Town in respect to the application.
- 4.5 The owner of a dog/cat shall immediately notify the Town of any change in information provided as part of the registration pursuant to this Bylaw.
- 4.6 If an owner of a dog/cat fails to report changes of information as provided as part of the application and the Town can no longer make contact with the owner the registration shall be deemed invalid.
- 4.7 No person shall provide false or misleading information when registering a dog/cat.
- 4.8 The Town shall consider all registration applications and may, at it's discretion;
  - (a) require the applicant to submit such information as the animal control officer deems appropriate, including but not limited to information respecting the dog/cat, proposed controlled confinement of the dog/cat, the lands where the dog/cat is to be kept, availability and nature of insurance, a site plan of the lands, and the number of dogs/cats to be kept;
  - (b) reject the application to register; or
  - (c) approve the application to register, with or without any conditions.
- 4.9 If the registration is approved, and the required registration fee is paid as set by this Bylaw, the owner will be supplied with a license tag which shall have a number registered to that dog or cat.
- 4.10 Registration tags are valid for the life of the dog/cat. Registrations are required to be renewed annually on or before January 31st of each calendar year as prescribed in this Bylaw.
- 4.11 The owner of a dog or cat which has been duly registered under this Bylaw may obtain a license tag to replace a tag which has been lost or damaged, upon payment of a fee as set by resolution this Bylaw.
- 4.12 A license issued under this Bylaw shall not be transferable from one dog/cat to another, nor from one owner to another. If the said license tag is not associated with current ownership or the dog/cat information, it shall be deemed invalid.
- 4.13 No person is entitled to a refund or a rebate for any registration fee paid unless otherwise provided in this Bylaw.

  
Mayor

  
CAO



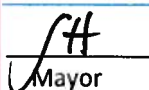
**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA**

Bylaw 5/2016

- 4.14 The Town may revoke a registration if;
- (a) the applicant fails to comply with the conditions of the registration;
  - (b) the registration was issued on the basis of incorrect information or misrepresentation by the applicant;
  - (c) the registration was issued in error;
  - (d) the Owner breaches a provision of this Bylaw.
- 4.15 An applicant is responsible for and is not excused from ascertaining and complying with the requirements of any Federal, Provincial or other Municipal legislation, including the Town's Land-Use Bylaw. Where the keeping of the dog/cat would not comply with any Federal, Provincial or other Municipal legislation, the Town may refuse to register the dog/cat or revoke one that has been registered.

**5.0 LIMIT ON DOGS/CATS AND HARBORING PERMITS**

- 5.1 No person residing within the Town of Morinville shall keep or harbor more than three (3) dogs on any premises with a Municipal Address, unless such person is a valid holder of a subsisting harboring permit as provided by this Bylaw;
- (a) does not apply to licensed Veterinary Clinics; or,
  - (b) persons granted a development permit to operate a kennel within the Town in accordance with the Town of Morinville Land Use Bylaw as amended
- 5.2 No person residing within the Town of Morinville shall keep or harbor more than three (3) cats on any premises with a Municipal Address, unless such person is a valid holder of a subsisting harboring permit as provided by this bylaw.
- (a) subject to section 5.2 persons owning more than 3 cats before this bylaw is in effect shall be grandfathered and a harboring permit shall be issued if the harboring permit is applied for before December 31, 2017.
  - (b) the owner of the cats subject to section 5.2 is responsible for proving that the cats were owned and residing at the subject property before this bylaw came into effect
  - (c) The owner of the cats subject to section 5.2 is responsible for proving the age of the cats being applied for
  - (d) subject to section 5.2 a harboring permit is still subject to this bylaw including revocation where conditions warrant
  - (d) The harboring permit issued under section 5.2 shall only be for the cats owned and residing at the municipal address before this bylaw came into effect
- 5.3 Any person applying for a harboring permit shall be over the age of 18 and pay the non-refundable application fee as set by this Bylaw and:
- (a) own the property where the harboring permit pertains to or
  - (b) have written permission from property owner if applicant is not the owner of the property where the harboring permit pertains to.
- 5.4 Applicants for a harboring permit shall provide information as may be required to the Town, including but not limited to;
- (a) number of dogs/cats to be harbored;
  - (b) name, description, breed, gender and age of the dogs/cats to be harbored;
  - (c) name, street/physical address and postal address of the property where the dogs/cats are to be harbored;
  - (d) description and site plan of property where dogs/cats are to be harbored;
  - (e) plans for controlled confinement/kenneling/storage of dogs/cats;
  - (f) such other relevant and necessary information as may be required by the Town in respect to the application.
- 5.5 Applicants of a harboring permit may be required to have the property and dogs/cats being applied for inspected prior to having permit approved.

  
Mayor

  
CAO

**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA**

Bylaw 5/2016

- 5.6 The Town shall consider all applicants for a harboring permit and using its discretion may;
- (a) grant permit;
  - (b) grant permit with conditions; or
  - (c) deny permit.
- 5.7 The decision of the Town on an application for a harboring permit shall;
- (a) be in writing;
  - (b) contain any conditions of approval or reasons for refusal
  - (c) be immediately mailed or delivered to the applicant.
- 5.8 After the Town makes a decision to approve or conditionally approve a harboring permit, the Town shall;
- (a) issue a notice of decision to the applicant;
  - (b) deliver or mail a written notice to adjacent property owners and to any others who in the Town's opinion may be affected.
- 5.9 The Town may revoke or cancel a harboring permit if:
- (a) the permit was issued on the basis of incorrect information or misrepresentation by the applicant;
  - (b) the applicant fails to comply with the conditions of the harboring permit;
  - (c) the applicant fails to comply with federal or provincial laws or Town Bylaws;
  - (d) complaints and resulting investigation received by the Town warrants revocation.
- 5.10 To ensure relevancy all harboring permits expire January 31st of the following calendar year in which it was issued.
- 5.11 Persons issued a harboring permit in accordance with this Bylaw shall apply to renew the harboring permit and shall pay the applicable cost set by this Bylaw to the Town prior to harboring permit expiring.
- 5.12 Harboring permits are not transferable from one property to another or from one person to another.
- 5.13 Persons issued a harboring permit in accordance with this Bylaw shall notify the Town immediately of any changes to the harboring permit application information.
- 5.14 The person named on the permit is responsible to ensure all conditions of a permit are complied with. Failure to do so is deemed a violation of this Bylaw.

**6.0 OWNER RESPONSIBILITY**

- 6.1 The owner of a dog shall ensure that the registration tag issued pursuant to this Bylaw is worn at all times when the dog is off the property of the owner.
- 6.2 The owner of a cat shall ensure that the license tag issued pursuant to this Bylaw is worn at all times with the cat is off the property of the owner, does not apply to;
- (a) Cats with a legible and visible tattoo, or
  - (b) Cats that are implanted with an active microchip
- 6.3 No person shall allow a dog/cat to run at large.
- (a) The owner of a dog/cat shall carry and produce on demand from an animal control officer a leash capable of controlling the dog/cat when in a designated off leash area.
  - (b) The owner of a dog/cat shall properly attach and use the appropriate leash if directed to do so by an animal control officer.
- 6.4 No owner shall allow a dog/cat to excessively bark, howl, bawl, meow or make other noise thereby disturbing any person.

  
Mayor

  
CAO

**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA**

Bylaw 5/2016

- 6.5 The Town may establish areas where dogs are not permitted; No owner shall allow a dog to be in an area where the presence of dogs is prohibited, regardless of whether or not such dog is at large. All recognized service dogs in the execution of their duties are exempt from this section and are permitted to enter prohibited areas.
- 6.6 An owner of a dog/cat shall ensure it does not;
- (a) bite, attack, threaten, harass, chase, or injure any person, or;
  - (b) bite, attack, threaten, harass, chase, or injure any animal, or;
  - (c) cause death to another animal or person, or;
  - (d) bite or chase any vehicle, or;
  - (e) allow a dog to cause damage to property within the Town.
- 6.7 If a dog/cat defecates on public or private property other than the owner's property, the owner shall cause such defecation to be removed immediately.
- 6.8 The owner of a dog shall carry and produce on demand from an animal control officer a bag or container capable of removing dog defecation at any time when the dog is off the property of the owner.

**7.0 OFF-LEASH PARKS/AREAS**

- 7.1 The Town may designate specific areas in Town to be an off leash park/area; when in a designated off leash park/area the owner of a dog shall;
- (a) ensure that their dog remains leashed until the dog is completely within the confines of the off leash park/area,
  - (b) remain under control of the dog by voice or hand signals at all times,
  - (c) have in their immediate possession a proper leash,
  - (d) ensure that no dog under the age of 12 weeks be permitted to enter or remain in an off leash park/area,
  - (e) ensure that their dog is wearing a collar,
  - (f) ensure that their dog is displaying a valid license issued to it in accordance with this Bylaw,
  - (g) ensure that their dogs vaccinations are current,
  - (h) ensure that their dog is not left unattended,
  - (i) ensure that if their dog defecates in an off leash park/area that such defecation is removed immediately and disposed of properly,
  - (j) immediately remove any dog that initiated or is the aggressor of an altercation,
  - (k) ensure that no female dogs currently in heat(estrus cycle) are permitted to be or remain in an off leash park/area,
  - (l) not allow the destruction of property by a dog including digging,
  - (m) ensure their dog does not chase any wildlife or any other animal.
  - (n) abide by any other rules established and adequately posted by the town.
- 7.2 No owner shall allow a dog that has been declared dangerous in accordance with this bylaw, has previously bitten any person or animal, or is known to have aggressive behavior, to be in an off leash park/area.
- 7.3 An animal control officer may suspend off leash park privileges to any person, owner or dog who fails to follow this bylaw, established park rules or if upon observation of a dog the animal control officer is of the opinion that the dog will cause or continue to cause a nuisance within the off leash park/area.
- 7.4 The Town shall notify the person or owner in writing of any suspension of off leash park/area privileges.
- 7.5 No person or owner shall enter or allow a dog to enter an off leash park/area if off leash park/area privileges have been suspended or revoked.

  
Mayor

  
CAO



**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA**

Bylaw 5/2016

**8.0 REPORTING INCIDENTS/CONTROLLED CONFINEMENT**

- 8.1 A person who has received a serious wound or has otherwise been injured by an animal shall immediately report the incident to the Town.
- 8.2 The owner of an animal which has been killed or received a serious wound from an animal shall report the incident immediately to the Town.
- 8.3 When an animal has caused a serious wound or has killed another person or animal the owner of the animal causing the injury or death shall immediately report the incident to the Town.
- 8.4 An owner of a animal shall surrender the animal to an animal control officer immediately if deemed necessary by the animal control officer for a period not exceeding twenty one (21) days at the cost of the owner for an adequate observation period, if the animal;
  - (a) bit, attacked, threatened or injured a person or any other animal, or;
  - (b) inflicted a serious wound on any person or other animal, or;
  - (c) caused death to a person or other animal.
- 8.5 After the observation period an animal control officer may place the animal under controlled confinement, which at the discretion of the animal control officer may be on the premises of the owner, a registered veterinarian or an animal shelter or any combination thereof as prescribed by the animal control officer for a time period prescribed by an animal control officer.

**9.0 DANGEROUS DOGS**

- 9.1 If an animal control officer determines on reasonable grounds that a dog is a dangerous dog, either through observation or on the basis of facts determined after an investigation initiated by a complaint, shall declare the dog to be dangerous and impose any conditions on the dog owner that may include any one or more of the following
  - (a) requiring the dog be muzzled when off the property of the owner;
  - (b) requiring that the dog be on a leash and held by a person eighteen(18) years of age or older when off the property;
  - (c) requiring the owner of the dog to obtain, maintained and produce liability insurance specifically covering any damages for personal injury and property caused by the dangerous dog in an amount not less than two million dollars (\$2,000,000) per occurrence;
  - (d) requiring that a dog owner microchip or tattoo the dog and produce the details and the dog for inspection and verification, as to positively identify the dog.
  - (e) requiring the dog owner to house the dog in a secure, locked area that prevents the dog from getting out or unauthorized people from getting in.
  - (f) requiring the dog owner to ensure that the dog does not damage property, chase, attack or bit a person or other animal;
  - (g) prohibit the dog from being in an off-leash area or,
  - (h) any other conditioned deemed appropriate by an animal control officer.
- 9.2 A dog that has been declared dangerous by the Province of Alberta, another province or any other municipality in any other jurisdiction using similar legislation shall be declared dangerous in accordance with this bylaw.
- 9.3 Where a dog has been declared dangerous by the Province of Alberta the owner of that dog shall provide a copy of the declaration to the Town and comply with any conditions as required. The provincial conditions take precedence to conditions set out in this bylaw.
- 9.4 The owner of a dangerous dog shall notify the Town immediately if the dog is running at large.
- 9.5 The owner of a dangerous dog shall;
  - (a) notify the Town should the dog become deceased, be sold, gifted, or transferred to another person;
  - (b) remain liable for the actions of the dog until the Town has been properly notified.

  
Mayor

  
CAO

**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA**

Bylaw 5/2016

- 9.6 The Town shall notify the owner in a written notice that a dog has been declared dangerous and shall inform the owner of the conditions set out in this bylaw.
- 9.7 The owner of the dog declared dangerous pursuant to this bylaw shall obey and abide by all the conditions imposed pursuant to this bylaw.

**10.0 IMPOUNDMENT AND RECLAIMING PROVISIONS**

- 10.1 The owner of an impounded dog/cat may reclaim the dog/cat by:
- (a) paying all costs of impoundment to the Town;
  - (b) where the dog/cat is required to be registered under this Bylaw, shall register the dog/cat; and,
  - (c) pay any cost of veterinary treatment deemed required by a registered veterinarian.
- 10.2 Where a dog/cat is claimed, the owner shall satisfy the Town with proof of ownership of the dog/cat prior to the dogs/cats release.
- 10.3 An impounded dog/cat(s) without proper identification shall be kept in the animal shelter for a period of seventy-two (72) hours. All impounded dogs/cats with proper identification shall be kept in the animal shelter for a period of seven (7) days. At the expiration of the impoundment period the Town is authorized to;
- (a) offer the dog/cat for sale,
  - (b) destroy the dog/cat in a humane manner,
  - (c) continue to impound the dog/cat for an indefinite period of time or for such further period of time as the Town may decide.
  - (d) gift the dog/cat to the animal shelter or other recognized humane society for their disposal.
- 10.4 The Town may before selling an unclaimed dog/cat, require that the dog be spayed or neutered.

**PART 3 - ANIMAL PROTECTION**

- 11.1 No person shall cause an animal to be or to continue to be;
- (a) deprived of adequate food, water, care, shelter;
  - (b) injured, sick, in pain or suffering, or;
  - (c) abused or subjected to undue hardship, privation or neglect, or;
  - (d) subjected to inclement weather without any option of reprieve or respite.
- 11.2 No person shall tease, torment, annoy, abuse, harass or injure any animal.
- 11.3 No person shall negligently or willfully abandon an animal at an animal shelter regardless if it was originally impounded.
- 11.4 No person shall untie, loosen or otherwise free an animal which has been tied or otherwise restrained.
- 11.5 No person shall negligently or willfully open a gate, door or other opening in a fence or enclosure in which an animal has been confined and thereby allow an animal to run at large.
- 11.6 No person shall entice an animal to run at large.
- 11.7 No owner shall allow an accumulation of fecal matter on property in the area in which an animal is expected to live or be confined in such a quantity as to create a health hazard for the animal or any person or animal.
- 11.8 An owner of an animal shall ensure that any device used to permanently secure an animal shall be of adequate length to ensure the animal is able to achieve adequate exercise to ensure a healthy quality of life.

  
Mayor

  
CAO

**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA**

Bylaw 5/2016

- 11.9 An owner of an animal suspected of having rabies or any other communicable disease which may be transmitted to humans or other animals shall immediately report the matter to the Town and shall confine the animal in such a manner as prescribed so as to prevent further spread of the disease.
- 11.10 The owner of an animal suspected of having rabies or any other communicable disease shall keep the animal confined and observed for a period of not less than ten (10) days at the cost of the owner.
- 11.11 In the event of an outbreak or a threatened outbreak of rabies or any disease affecting animals which may be transmitted to Humans or other animals, the animal control officer, may direct that all animals be placed in controlled confinement by their owner or be otherwise effectively confined and prevented from being at large.
- 11.12 Except as herein provided, no person shall kill, or cause to be killed, any animal which has bitten a human, any rabid animal, any animal suspected of having been exposed to rabies, or remove such an animal from the Town without prior permission from the Town.
- 11.13 Any person who takes control of any animal found running at large, shall immediately notify the Town and provide any required information.
- 11.14 Any person who takes control of any animal found running at large, shall surrender the animal to an animal control officer or the animal shelter upon demand.

**PART 4 - ANIMAL CONTROL OFFICER POWERS / PROVISIONS / OPERATIONS**

- 12.1 An animal control officer is authorized to seize and impound in the animal shelter, any animal which is at large or contravenes any section of this Bylaw. The animal control officer is further authorized to take such reasonable measures as are necessary to subdue any animal which is at large, including the use of tranquilizer equipment and materials. If any such animal is injured, it shall be taken to a registered veterinarian for treatment at the cost of the owner and then to an animal shelter.
- 12.2 When, in the judgment of a licensed veterinarian, an animal should be destroyed for humane reasons, such animal may not be redeemed, until such animal has been destroyed at the cost of the owner.
- 12.3 For greater certainty and to provide clear authority for the animal control officer to perform duties under this Bylaw, an explicit authority is granted for the animal control officer to enter onto private property to perform any of those duties which are required to be performed under this bylaw.
- 12.4 Subject to the entry notice provisions of the MGA, RSA 2000 c. M-26, an Animal Control Officer, bearing proper identification, may enter premises to conduct an inspection in order to determine whether or not this Bylaw or an order issued pursuant to this Bylaw is being complied with.
- 12.5 No action shall be taken against any person acting under the authority of this Bylaw for damages for the destruction or other disposal of any animal.
- 12.6 No person shall interfere with, hinder or impede an animal control officer in the performance of any duty authorized by this Bylaw.
- 12.7 No person shall remove or attempt to remove, any animal from the possession of an animal control officer.
- 12.8 Any person may trap animals in Town only using traps provided by the Town, after signing a release form and paying any deposits or rental fees established. All other traps are prohibited.

  
Mayor

  
CAO

**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA**

Bylaw 5/2016

- 12.9 A person authorized to trap animals shall provide all the necessities of care for the animal that are established by legislation including those outlined in this bylaw. Notwithstanding sections 3.8-3.11 all animals shall be surrendered to an animal control officer for impoundment.

**13.0 OFFENCES AND PENALTIES**

- 13.1 Any person who contravenes any provision of this bylaw is guilty of an offence and is liable upon summary conviction to a fine not exceeding \$10,000 and in default of payment of any fine imposed, to imprisonment for not more than six (6) months.
- 13.2 Specified voluntary penalties established pursuant to this bylaw shall be set by resolution of council and shall form part of this bylaw.
- 13.3 The levying and payment of any fine or the imprisonment for any period provided in this Bylaw shall not relieve a person from the necessity of paying any fees, charges or costs from which said person is liable in accordance with this bylaw.
- 13.4 Where a contravention of this bylaw is of a continuing nature, further violation tags or tickets for the same offence may be issued, provided however, that no more than one (1) violation tag shall be issued for each day that the contravention continues.

**14.0 VIOLATION TAGS AND TICKETS**

- 14.1 Where an animal control officer believes that a person has contravened any section of this bylaw, he may serve upon such a person for such offence to be made to the Town, a voluntary payment tag in a form prescribed by the Town allowing payment of the penalty specified as set by resolution of council, and such payment shall be accepted by the Town in lieu of prosecution for the offence.
- 14.2 Where an animal control officer believes that any person has contravened any section of this bylaw, he may serve upon such person a violation ticket in the form and manner as prescribed by the provisions of the Provincial Offences Procedure Act, Chapter P-34, RSA 2000, and all amendments thereto.

**15.0 APPEAL**

- 15.1 Any person who feels aggrieved by any decision made by the Town regarding sections: 3.3 / 3.4 / 3.6 / 4.8 / 4.14 / 5.6 / 5.9 / 7.3 / 9.1 may appeal such decision to the CAO or designate
- (a) the appeal must be in writing and accompanied with the applicable appeal fee as set by council,
  - (b) the appeal must be filed at the Town within 14 days of receiving a notice of such decision, where notice is sent by regular mail service and the document is properly addresses if shall be resumed to be effectively served seven (7) days from the date of mailing if the document is mailed within Alberta.
  - (c) the appeal must explain the reasons for appeal.
- 15.2 The CAO or designate shall coordinate a hearing to allow for the animal owner to give evidence and justification for overturning the decision.
- 15.3 The CAO or designate will review and hear both the evidence and information provided by the dog owner as well as evidence and information provided by the animal control officer including any witnesses that are deemed to have any relevant evidence or information about the dog's behavior.
- 15.4 At the end of the hearing the CAO or designate can remove, uphold or alter the original decision. The decision of the CAO or designate is final and the animal owner shall be notified of the decision in writing.

  
Mayor

  
CAO



**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA**

**Bylaw 5/2016**

- 15.5 Where the owner of a dog that has been determined to be a dangerous dog produces new information to the Town that may alter a determination made under section 8.1 The CAO or designate may cause the matter to be reviewed and make a determination regarding the declaration of dangerous dog and any conditions imposed.

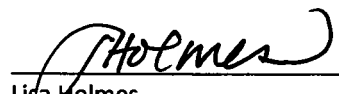
**16.0 GENERAL PROVISIONS**


- 16.1 If any section or parts of this bylaw are found in any court of law to be illegal or beyond the power of Council to enact, such section or parts shall be deemed to be severable and all other section or parts of this bylaw shall be deemed to be separate and independent there from and to be enacted as such.
- 16.2 That Bylaw 26/2010 is hereby rescinded when Bylaw 5/2016 receives third and final reading.
- 16.3 This Bylaw shall take effect on January 1, 2017 and shall apply to animals notwithstanding the presence of the animal in the Town prior to that date.

READ a first time this 24<sup>th</sup> day of May, 2016

READ a second time this 30<sup>th</sup> day of August, 2016.

READ a third time this 30<sup>th</sup> day of August, 2016

  
\_\_\_\_\_  
Lisa Holmes  
Mayor

  
\_\_\_\_\_  
Andrew Isbister  
CAO

**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA**

Bylaw 5/2016

Appendix "A"

FEE SCHEDULE

Description	Fee Structure
Unique Animal Ownership Permit	\$100
Animal Ownership Permit Renewal	\$10
Neutered/Spayed with permanent Identification (i.e microchip, legible tattoo) Dog/Cat registration	\$25
Neutered/Spayed Dog/Cat Registration	\$50
Permanently identified (i.e microchip, legible tattoo) Dog/Cat that is unaltered	\$50
Unaltered Dog/Cat Registration	\$100
Replacement Registration Tag	\$5
Dog/Cat Registration Renewal	\$10
Recognized Service Dog	No Charge
Harbouring Permit	\$100
Harbouring Permit Renewal	\$25
Section 5.4 Grandfathered Cat Harbouring Permit	Free
Pound Fees	Rates set by Morinville's Pound service provider

All Dogs that were licensed properly in 2016 as per Bylaw 26/2010 shall receive a 50% reduction for Dog Registration in accordance with this bylaw.

  
Mayor

  
CAO

**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA**

Bylaw 5/2016

Appendix "B"

SPECIFIED PENALTIES

Section	Offence	Penalty 1 <sup>st</sup> Offence	Penalty 2 <sup>nd</sup> and subsequent offence
3.1	Own, possess or house domestic animal without a permit	\$250	\$500
3.2	Own, possess or house a non-domestic animal without a permit	\$250	\$500
3.7	Fail to comply with conditions of a permit	\$250	\$500
4.1	Fail to Register Dog	\$200	\$400
4.2	Fail to Register Cat	\$200	\$400
4.5	Fail to notify Town of change in Registration information	\$100	\$200
4.7	Use False or misleading information to Register Dog/Cat	\$500	\$1000
4.10	Fail to Renew Dog/Cat registration	\$200	\$400
5.1	Keep or harbor more than 3 dogs without a permit	\$250	\$500
5.2	Keep or harbor more than 3 Cats without a permit	\$250	\$500
5.11	Fail to renew Harboring Permit	\$200	\$400
5.13	Fail to notify the Town of change in permit information	\$100	\$200
5.14	Fail to comply with the conditions of a permit	\$250	\$500
6.1	Dog fail to wear registration tag when required	\$100	\$200
6.2	Cat fail to wear registration tag when required		
6.3	Dog/Cat Running at Large	\$200	\$400
6.3(a)	Fail to carry/produce a leash as required	\$100	\$200
6.3(b)	Fail to use leash when directed	\$200	\$400
6.4	Excessive Noise	\$200	\$400
6.5	Dog in prohibited area	\$200	\$400
6.6(a)	Dog or cat attack/threaten/chase/injure a person	\$500	\$1,000
6.6(b)	Dog or cat attack/threaten/chase/injure another animal	\$250	\$500
6.6(c)	Dog or cat cause death to a person/animal	\$1000	\$2500
6.6(d)	Dog or cat cause damage to property	\$250	\$500
6.7	Fail to immediately remove defecation	\$250	\$500
6.8	Fail to carry/produce means of picking up defecation	\$100	\$200
7.1 (a-n)	Fail to comply with Off-Leash Dog Park/Area Rules	\$200	\$400
7.2	Allow Dangerous Dog to enter Off Leash Dog Park/Area	\$250	\$500
7.5	Enter Off Leash Dog Park/Area when not authorized	\$250	\$500
8.1	Person who received serious wound fail to report	\$200	\$400
8.2	Owner of Animal receiving serious wound fail to report serious wound	\$200	\$400
8.3	Owner of animal who caused serious wound or death fail to report	\$500	\$1,000
8.4	Fail to surrender animal for observation period as required	\$500	\$1,000
8.5	Fail to quarantine animal as required	\$500	\$1,000
9.3	Fail to notify the Town of a Dangerous Dog declaration	\$500	\$1,000
9.4	Fail to notify Town of Dangerous Dog running at large	\$250	\$500

  
Mayor

  
CAO

**TOWN OF MORINVILLE  
PROVINCE OF ALBERTA**

Bylaw 5/2016

9.5	Fail to notify Town of required information for Dangerous Dog	\$250	\$500
9.7	Fail to comply with conditions of Dangerous Dog Declaration	\$1,000	\$2,500
11.1(a)	Fail to provide adequate food/water/care/shelter	\$250	\$500
11.1(b)	Fail to provide for an animal that is injured/in pain/or suffering	\$250	\$500
11.1(c)	Abuse animal or cause an animal undue hardship/privation/neglect	\$250	\$500
11.1(d)	Subject dog to inclement weather without reprieve	\$250	\$500
11.2	Tease/torment/annoy/abuse/harass/injure an animal	\$250	\$500
11.3	Abandon an animal	\$500	\$1,000
11.4	Untie/loosen/free an animal	\$200	\$400
11.5	Open a gate/door/fence/structure where an animal is being confined	\$200	\$400
11.6	Entice an animal to run at large	\$200	\$400
11.7	Accumulation of fecal matter	\$250	\$500
11.8	Improper securing device	\$200	\$400
11.9	Fail to report communicable disease	\$250	\$500
11.10	Fail to confine communicable diseased animal	\$500	\$1,000
11.11	Fail to confine an animal as directed during an outbreak	\$250	\$500
11.12	Remove/kill animal suspected of having rabies	\$250	\$500
11.13	Fail to notify Town of captured animal	\$100	\$250
11.14	Fail to surrender found animal as required	\$250	\$500
12.6	Interfere with animal control officer	\$500	\$1,000
12.7	Remove animal from possession of animal control officer	\$500	\$1,000
12.8	Use prohibited Trap	\$500	\$1,000

  
Mayor

  
CAO



## Report to Committee

☐ For Committee Direction

☒ For Committee Information


<b>TOPIC:</b>	Second Chance Animal Rescue Society (SCARS) – 2025 Support Grant Application Update	April 22, 2025
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### PURPOSE:

This report provides Council with an update on the Second Chance Animal Rescue Society (SCARS) Support Grant application.

### RECOMMENDATION:

That Committee accept the Second Chance Animal Rescue Society (SCARS) application for Support Grant as information.

In Business Arising from Committee of the Whole:

That Council direct Administration to provide an exemption for fundraising for the Second Chance Animal Rescue Society Support Grant application.

That Council directs Administration to approve the Second Chance Animal Rescue Society Support Grant application request of \$4,835.

### RATIONALE:

The Second Chance Animal Rescue Society (SCARS) adoption event and fundraising silent auction provided an opportunity to introduce SCARS to Morinville residents while raising awareness of its rescue programs. The event successfully expanded SCARS' volunteer network by highlighting local volunteer opportunities and fostering stronger community involvement. Additionally, it played a direct role in rehoming animals, helping to reduce stray populations and enhance overall animal welfare—aligning with broader community well-being efforts.

### REPORT INFORMATION:

At the March 11, 2025, Regular Meeting of Council, Administration presented Council with the Support Grant funding request of \$4,835 from the Second Chance Animal Rescue Society to cover costs for the adoption event and fundraising silent auction held at the Morinville Community Cultural Centre earlier this year. Council requested further clarification on how the Support Grant funds would be allocated if provided to SCARS.

In response, SCARS indicated that the funds raised during their recent event will support operational costs at their Morinville and Athabasca facilities. Due to their operating structure, the funds SCARS receives cannot be clearly separated between the two locations. SCARS noted that their expenses in Morinville exceed the funds raised at their event. The Support Grant request covers food, veterinary care, shelter, medical treatment, and community outreach programs. Additionally, SCARS highlighted its

support for community outreach initiatives in Morinville, such as the doghouse-building project, in collaboration with Morinville Community High School.

**IMPACT:**

**Budget/Resource Implications:**

2025 Support Grant funding total	\$10,000
Total SCARS Support Grant funding request	<u>\$ 4835</u>
2025 Support Grant funding balance remaining if fully allocated	\$ 5165

**NEXT STEPS:**

Administration will communicate Council's decision on the Support Grant to SCARS.

**PREVIOUS COUNCIL ACTION:**

At the March 11, 2025, Regular Meeting of Council, Council referred the request from the Second Chance Animal Rescue Society (SCARS) to a future meeting of Council for consideration.

At the December 10, 2024, Regular Meeting of Council, Council approved the Community Grant and Support Policy.

**ALIGNMENT:**

Morinville 2022-2025 Strategic Plan:

Goal 1 - Community Building

1.2 Residents and businesses have opportunities to actively engage in and are informed of decision-making and planning for our future.

Goal 3 - Financial Stewardship

3.1 Operational spending and service levels reflect the principles of relevance, efficiency and effectiveness.

**ALTERNATIVES:**

1. Allocate a different amount of Support Grant funding to SCARS.
2. Deny the SCARS Support Grant 2025 application.

<b>PRESENTER:</b>	J. Makara, Supervisor, Community Development	<b>ATTACHMENTS:</b> <ul style="list-style-type: none"><li>• 2024-CP-343 Community Grant and Support Policy</li></ul>
<b>PREPARED BY:</b>	J. Makara, Supervisor, Community Development	
<b>CLEARANCES:</b>	M. Hay, Interim Chief Administrative Officer S. Edwards, General Manager, Community and Infrastructure Services J. Potocnik, Community Services Manager	

# Council Policy

## Community Grant and Support

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**Policy Number:** CP343/2024  
**Approval Date:** December 10, 2024  
**Supersedes Policy:** CP284/2023 Community Grant and Support Policy

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### SECTION A

#### 1.0 Policy Purpose

- 1.1 Morinville has established a Community Grant Policy that offers grants to not-for-profit community groups, teams, organizations, associations and residents of Morinville for community development purposes. Initiatives focused on attaining positive outcomes for the community may be funded through the Community Grant Program.
- 1.2 The Community grant program is a strategic tool for community building by supporting innovation and addressing community needs which are in line with Council's vision for Morinville.
- 1.3 This policy provides an equitable, efficient, transparent and sustainable framework for administrative evaluation that assists in the allocation of Council's approved community grant funds to not-for-profit community groups, teams, organizations, associations, and residents of Morinville.
- 1.4 To establish clear guidelines under which Council may provide financial support to qualifying individuals or groups.
- 1.5 The purpose of this Policy is to establish guidelines and procedures for requests of support from applicants.

#### 2.0 Definitions

- 2.1 "Applicants" refers to not-for-profit community groups, teams, organizations, associations, and/or residents of Morinville requesting support under the community grant program:

- 2.1.1 Not-for-profit means an organization is incorporated under the Societies Act; Teams means a sport which involves players working together towards a shared objective;
- 2.1.2 Organization/Association means a group of people organized for a joint purpose.  
Volunteer hours are equivalent on a one-to-one ratio as per the minimum wage as defined by the Alberta Government (<http://culture.alberta.ca/cip/default.aspx>); and
- 2.1.3 Resident means a person who lives permanently in Morinville.
- 2.2 “Capital Cost” means a one-time expense incurred in goods and services that the applicant will use for more than one year.
- 2.3 “Chief Administrative Officer” or “CAO” means the Chief Administrative Officer of Morinville appointed pursuant to s. 205 of the Act or the designate of the Chief Administrative Officer;
- 2.4 “Community” refers to the Municipality of Morinville, and surrounding municipalities within the Edmonton Metropolitan region.
- 2.5 “Council” means Council of Morinville
- 2.6 “Morinville” or “Municipality” means the Municipal Corporation of Morinville;
- 2.7 “Services in Kind” are those services provided by the Morinville to an applicant and are not invoiced for.
- 2.8 “Support” means the act of supporting an event, activity, person or organization financially or through the provision of products or services.

### **3.0 Policy Statements**

- 3.1 Council approves the budget for the Community Grant and Support Policy funding through the annual budget process.
- 3.2 Eligibility - Consideration of applications will be given only if the Applicants meet the following criteria:
  - 3.2.1 The applicants in a Morinville not-for-profit community groups, teams, organizations, associations, or resident will have first priority;

- 3.2.2 The applicant may be from outside of Morinville if they are a not-for-profit community group, team, organization, or association, with a supporting initiative within Morinville; and
- 3.2.3 The applicant must match 50% of the requested amount up to \$2500 either in funds, in-kind or a combination of both.
- 3.3 Accountability Statement – The applicant must demonstrate the significant value and benefit that the application will have to Morinville by enhancing the quality of life for Morinville residents and/or promoting Morinville values to the greater region.
- 3.4 Applicants applying for this grant must be in good standing with Morinville:
  - 3.4.1 Not-for-profit community groups, teams, organizations, associations, and resident applicants must not have outstanding fees with the Municipality prior to approval of the application; and
  - 3.4.2 Previous applicants will have completed the required final report before a new application will be considered eligible.
- 3.5 Joint applications are acceptable and encouraged; however, responsibility for finances and accountability must be clearly defined.
- 3.6 Applicants are eligible to submit one application per calendar year.
  - 3.6.1 Applicants may submit one (1) additional application each year to be considered if funding is available.
  - 3.6.2 Priority will be given to applicants who are submitting for the first time in the current year over an applicant who has previously submitted an application in the current year.
- 3.7 Priority will be given to applications that demonstrate long-term sustainability.
- 3.8 Fundraising or for-profit applications do not qualify.
- 3.9 Any not-for-profit community group, team, organization or association that receives annual funding from the Morinville' approved operating budget is not eligible (i.e. Morinville Community Library, Musee Morinville Museum).
- 3.10 Funding is subject to the total amount of funds approved by Council as per the approved annual budget. Morinville has the right to refuse any application or reduce

amounts as needed or whereas evaluate as appropriate.

- 3.11 For community-based events, activities, groups or persons that conform with the guidelines set out in this Policy, and are of an emergent nature, Council may, by motion:
  - 3.11.1 provide financial support of up to \$5000 (Policy annual total) once per calendar year;
  - 3.11.2 provide an applicant exemption from the matching contribution outlined in 3.2.3;
  - 3.11.3 provide an applicant exemption for fundraising.
- 3.12 Council delegates the responsibility for the final review and approval of emergent financial support requests to the CAO or his/her designate.
- 3.13 Administration will receive and track all Community Grant and Support requests, coordinate the provision of awards, and report to the Community Services Advisory Committee on a quarterly basis.
- 3.14 Marketing Requirements:
  - 3.14.1 Applicants must contact Morinville's Communications Department prior to using Morinville's logo to ensure compliance with corporate identity. Failure to meet corporate logo standards and authorization prior to the use of the logo will result in returning of the full funding allotment. Successful applicants are required to acknowledge Morinville in all promotional material.
  - 3.14.2 Final design of marketing material must be approved by the Morinville's Communication Department.
  - 3.14.3 Failure to comply will result in the applicant being required to return the full funding allotment.
- 3.15 As per the *Election Finances and Contributions Disclosure Act*, direct or indirect political contributions to any political party, constituency association, or candidate for public office are prohibited.

#### **4.0 Review Date**

- 4.1 For the purposes of ensuring that this Policy is revised for ongoing relevancy and necessity, a review will occur prior to December 31, 2028. The Policy shall be brought forth and repassed in its present or an amended form or rescinded.
- 4.2 This Policy shall remain in effect if the review date passes prior to formal review.

## **SECTION B**

### **1.0 Reference to other Policy and Legislation**

Election Finances and Contributions Disclosure Act

### **2.0 Persons Affected**

Not-for-profit community groups, teams, organizations, associations and residents of Morinville as well as Community Services, Communication and Finance Departments.

### **3.0 Divisional/Departmental Responsibility**

Community and Infrastructure Services / Community Services

### **4.0 Review/Revision History and Author**

Community Grant Policy – CPSA1/2017, CPS3/2016, CA279/2013, CS4/2012, 19/2008, 145/2007

Community Grant Policy CP155/2021 and Morinville Sponsorship Policy CA155/2019

Community Grant and Support Policy CP284/2023

#### **ORIGINAL SIGNED**

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Simon Boersma  
Mayor

#### **ORIGINAL SIGNED**

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Michelle Hay  
Interim Chief Administrative Officer

## Report to Committee

☐ For Committee Direction

☒ For Committee Information


<b>TOPIC:</b>	Collaborative Economic Development (CED) Report	April 22, 2025
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### PURPOSE:

The purpose of this report is to update Council regarding the implementation of the Collaborative Economic Development program.

### RECOMMENDATION:

That Committee accept the Collaborative Economic Development (CED) Report as information.

### RATIONALE:

This recommendation is based on Council direction related to the signing of the April 2021 Memorandum of Understanding (MOU) directing the development of a framework to provide the necessary mechanisms and tools for inter-municipal and regional cross-boundary economic collaboration. The tools developed during the CED Program were specifically designed for the region and provide invaluable information to assist in the future development of commercial lands in Morinville.

### REPORT INFORMATION:

In 2016, a report titled “Be Ready or Be Left Behind” was commissioned by the Edmonton Region’s Metro Mayor’s Alliance. The report recommended that the Region’s municipalities needed to work collaboratively in areas such as economic development, transit, land use, and infrastructure. The report pointed out that municipalities in the region need to collaborate on regional economic development in order to compete globally.

In 2017, Edmonton Global was founded as a regional economic development agency to advance foreign direct investment attraction, trade/export and brand awareness in external markets on behalf of Edmonton metropolitan region municipalities.

In 2020, during the COVID-19 pandemic, the City of St. Albert brought forward a motion at the Edmonton Metropolitan Region Board (EMRB) to find a tactical regional economic development approach to aid in the economic recovery from the pandemic and the weakened economic environment. The EMRB did not support this member motion, but a subsequent meeting was called for the interested municipalities to determine a nimbler response to economic development. Out of these discussions, the concept of CED was formed. CED is a scalable model to advance borderless economic growth across the entire region. It provides the ability for interjurisdictional cooperation to advance shovel-ready non-residential lands.



In April 2021, 13 Edmonton region municipalities signed an MOU directing the development of a framework to provide the necessary mechanisms and tools for inter-municipal and regional cross-boundary economic collaboration.

Over the last four years, the signatories to the 2021 MOU have developed the Collaborative Economic Development Framework (CED Framework) to guide joint investment. The CED Framework, funded with proceeds from an Alberta Community Partnership grant, includes a governance plan, template agreements for revenue sharing, templates for business case development, tools to analyze sites, and instructional material to guide partners on the use of the CED Framework and tools.

The 2021 MOU has concluded, and the CED Program is now transitioning from development to implementation. Regionally, there is a low appetite for the governance plan developed, but a high interest in using and maintaining the other tools.

A key differentiator of CED from other economic development initiatives is the three tools that were built specifically for the Edmonton Region:

- Land Analysis: Industrial sector analysis that better informs municipalities on investment readiness and advantages of the region.
- Financial Analysis: An analysis that aids municipalities in evaluating the financial viability and revenue potential of a site within their municipality.
- Incentives: A list of potential financial and non-financial incentives that could be used to improve a project's competitiveness to attract foreign direct investment nationally and internationally.

Overall, the CED framework offers a consolidated guide and supporting resources to enable multi-partner investment and the sharing of the financial and non-financial benefits in projects across the region that would have otherwise not been realized.

### **CED Benefits**

The CED framework empowers Morinville by providing access to resources and tools to enhance investment attraction and non-residential tax growth. CED tools enable analysis that will support public and private decision-making regarding infrastructure investment.

CED's innovative model supports informed investment decision-making for development opportunities. Having CED as a tool in our region supports greater regional industrial output, employment creation, increased investment attraction, innovation, human capital attraction / development, trade capacity expansion, among other benefits. By working with the region to jointly move towards being more investment-ready, it also offers:

- Equal opportunity to invest in the region,
- A coordinated approach to advocacy of shared priorities to other orders of government,
- The opportunity for economic diversification and greater regional prosperity, and
- Overall, a more globally competitive Edmonton Metropolitan Region.

The CED tools provide analysis Morinville could not have accessed with our own resources alone. Having these tools positions us to enhance our investment readiness independently and to benefit from being

in a more investment-ready region. Maintaining these tools also builds on previous funding and Administrative work leveraged to date.

### **Community Insight**

The launch of the CED initiative and its subsequent development over the past four years have been public. CED is a tool created by and for the participating jurisdictions, with input gathered from the economic development teams of all 13 municipalities. Although industry consultation was not conducted, future CED projects presented to Council will need to secure the support of willing landowners. This will initiate consultations in accordance with municipal statutory regulations and policies.

### **IMPACT:**

The initial governance approach is being paused and the focus of member municipalities is on maintaining the data relevance and access to the various tools developed through the project. This will mean the Administrative commitments will be significantly reduced through the implementation stage and the tool maintenance costs can be supported within the current operating budget.

### **NEXT STEPS:**

Administration will continue to participate with other member municipalities in the implementation stage of CED. This will allow Morinville to both access the tools to enhance our investment attraction and the ability to enter into partnerships with other member municipalities in joint development agreements.

### **PREVIOUS COUNCIL ACTION:**

At the Tuesday March 9, 2021 Regular Meeting, Council directed the Mayor to sign the CED MOU under motion 82/2021.

More recently, Council members had opportunity to attend a virtual briefing update on the progress of the CED program held on October 21, 2024.

### **ALIGNMENT:**

The CED program is in direct alignment with the following Strategic Plan Goals: **Goal 5 – Economic Development:** Morinville has a diverse economy with thriving businesses, quality jobs, and growing business opportunities and **Goal 6 – Collaborative Relationships:** Morinville is a trusted and valued partner in regional and community collaboration.

Morinville 2022-2025 Strategic Plan:

Goal 5 - Economic Development, Support and collaborate through a multifaceted approach to leverage resources and opportunities for our business' success.

Morinville 2022-2025 Strategic Plan:

Goal 6 - Collaborative Relationships, Identify and implement opportunities with regional partners to achieve cost savings and service efficiencies for both.

**CONSULTATION/ENGAGEMENT:**

The CED program was a collaborative effort which included consulting with 13 Edmonton region municipalities. This included mayors, CAO's, and economic development departments from all municipalities.

<b>PRESENTER:</b>	S. Novak, Economic Development Officer	<b>ATTACHMENTS:</b> <ul style="list-style-type: none"><li>• Collaborative Economic Development Report Presentation</li></ul>
<b>PREPARED BY:</b>	S. Novak, Economic Development Officer	
<b>CLEARANCES:</b>	M. Hay, Interim Chief Administrative Officer T. Nosko, Interim General Manager Administrative Services T. Auer, Manager of Planning & Economic Development	

# Collaborative Economic Development (CED)

April 22, 2025

Regular Meeting of Council

**Presented by:**

S. Novak

Economic Development Officer



# Rationale for the Collaborative Economic Development Report

- The purpose of this report is to update Council regarding the implementation of the Collaborative Economic Development (CED) program.



## CED Information

- 2016 - Edmonton Metro Mayor's Alliance concluded that regional economic development collaboration is essential for the region to compete globally.
- 2017 - Edmonton Global was founded to advance foreign direct investment attraction, trade/export and brand awareness for the Edmonton metropolitan region.
- 2020 - St. Albert motion to develop a regional approach to aid in recovery from the weakened economy caused by the pandemic was not supported by EMRB.
- A subsequent meeting of interested municipalities formed the concept of CED.



## CED Information Continued

- 2021 - 13 Edmonton Region Municipalities signed an MOU directing the development of the CED framework and tools.
- Member municipalities have since worked together to finalize the CED Framework and tools, using funds from an Alberta Community Partnership Grant.
- CED's Edmonton Region-specific Land Analysis Tool, Financial Analysis Tool, and comprehensive list of development incentives differentiate it from other economic development initiatives.



# CED Implementation

- The 2021 MOU has concluded, and the CED Program is now transitioning from development to implementation.
- Regionally, there is a low appetite for the governance plan developed, but a high interest in using and maintaining the other tools.





# CED Benefits

- The CED Framework benefits Morinville by providing access to resources and tools to enhance investment attraction and non-residential tax growth.
- CED tools enable analysis that will support public and private decision-making for infrastructure investment.
- The CED model helps to ensure informed investment decision-making for development opportunities.
- Having CED as a tool in our community will help Morinville become more investment-ready.



# Recommendation for Council Decision

- That Council accept the Collaborative Economic Development Report as information.



Thank You  
Questions?

