

## **AGENDA**

COMMITTEE OF THE WHOLE COUNCIL OF THE VILLAGE OF LONGVIEW  
In the Province of Alberta, held on Wednesday, November 4, 2020 at  
Village of Longview Community Hall Commencing at 6:30 p.m.

### **1.0 CALL TO ORDER**

### **2.0 AGENDA**

### **3.0 BUSINESS**

3.1 Council Correspondence with or without names?

3.2 Municipal Indicators

### **4.0 CLOSE MEETING**

*Section 197(2) of the Municipal Government Act specifies that a council may close all or part of a meeting to the public if a matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of FOIPP. No bylaw or resolution can be passed at an in-camera meeting except a resolution to revert to the council meeting in public or to recess.*

### **5.0 ADJOURNMENT**



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**VILLAGE OF LONGVIEW  
COMMITTEE OF THE WHOLE  
DISCUSSION ITEM**

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	<b>Agenda Item #:</b> 3.3
<b>Date:</b>	November 4 <sup>th</sup> , 2020
<b>Title:</b>	Correspondence to Council
<b>Submitted by:</b>	Dale Harrison, CAO

<b>Background:</b>	I emailed a group of small communities in southern Alberta that have been a part of sharing information on utility rates, taxes, wage rates, and other common interest. I also send an email to FOIP to get their take on names sharing. Below are some of their comments.
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We have not received a response from the Privacy Commissioner's Office.

- There is no consensus whether to leave names on all correspondence. Some remove names from sensitive letters.
- Cheque Listings seem to have a consensus to leave names of payees on except for payroll of staff.

**Responses:**

**Glenwood**

1. Correspondences –
  - A. If they are asking to be a Delegation for a council meeting, we leave the name on the letter.
  - B. We do not publish or give names of residents when people inquire about a property. Only Lot Block & Plan
  - C. Presently I am reading the FOIP act again to confirm we are doing it the correct way. This is document is very important to know front to back.
2. Cheque listings –
  - A. We provide Cheque # - Date – Vendor Name – Invoice # - Invoice Description – Invoice amount - Cheque amount
  - B. We do block Payroll information – We list the Name of employee – Cheque # - Date

**Raymond**

Letters that are addressed to the Council are included as council correspondence and they determine how they want to address them during the meeting. We do not redact any portion of the letter.

Cheque listings are published with the names of the vendors and the amount they were paid, along with a brief description of the invoice expense. I have attached a recent cheque listing for your reference. We do not post any payroll information on the cheque listing. They also receive a monthly bank reconciliation as well as a monthly YTD Summary Update on our annual operating budget.

**Rosemary**

depending on the correspondence the name may or may not be on it . . . anything to do with tax recovery does not have names. If there are names, it goes into camera first. Cheque listing has vendor names & amounts, employee names but no amounts.

**Carmangay**

We block out the name and address for correspondence.  
We can provide the expenses from our accounting system

**Coutts**

We certainly leave the name on any correspondence. We completed our MAP review last year...actually finalized in 2020, council is not privy to individual payroll amounts.....I had always been including them in the accounts payable listing. Got my hands slapped for doing that. Now when I present the accounts payable listing, I black out the payroll portion. The council payroll portion must be left visible, however. I included a copy of the check listing that is used for the accounts payable. I have attached a sample financial statement I use so they can see how much money we have (or mostly don't have...LOL).  
I'm just relaying what Desiree with Municipal Affairs told me I needed to change.

**Duchess**

When a letter from a resident is received asking a specific question of Council, I leave the name visible. I feel like they are initiating the contact with Council, so they should know that meetings are public information.  
I remove the residents name if we are discussing, overdue accounts, problem areas, clean up orders etc.  
We also leave the cheques listing available with the payee shown....not for payroll though...none of those cheques are on the listing.

I think this is the right way to do things...? If you find out different, let me know

**Nobleford**

We leave names on letters as submitted.  
We supply to actual bank statement (18 pages) to Nobleford Council at the Regular Council meetings and Yes we leave names of payees on cheques.

Subject: 2019 Municipal Indicators Results

Dear Chief Administrative Officer

Beginning in 2017, the ministry started reporting on a new performance measure, which identified the percentage of municipalities that were deemed to be “not at risk” based on financial and governance risk indicators. This performance measure was developed in consultation with stakeholders, and will be used as a benchmark for measuring the ministry’s efforts to ensure Albertans live in viable municipalities and communities with responsible, collaborative and accountable local governments.

Each of the thirteen indicators has a defined benchmark, and a municipality will be deemed “not at risk” as long as it does not trigger a critical indicator (Indicators 1 and 2) or three or more non-critical indicators (Indicators 3 to 13). Municipal Affairs will publish the 2019 Municipal Indicator Results report for municipalities that are deemed “at risk” on the open government portal in early 2021.

The ministry has compiled and verified the data collected from Alberta’s municipalities for the 2019 financial year and is pleased to inform you that your municipality did not trigger the required number of indicators to appear in this year’s Municipal Indicator Results report.

The municipal indicator results from 2016 to 2019 for all municipalities are now available on the online Municipal Indicator Dashboard on the Municipal Indicators webpage ([www.alberta.ca/municipal-indicators.aspx](http://www.alberta.ca/municipal-indicators.aspx)).

If you would like to discuss your results or the potential future release of these results on the Municipal Affairs website, please contact the Municipal Services Division at toll-free 310-0000, then 780-427-2225, or via email at [lgsmail@gov.ab.ca](mailto:lgsmail@gov.ab.ca).

Yours truly,

Gary Sandberg  
Assistant Deputy Minister

# Village of Longview 2016

## AUDIT OUTCOME

**No Concern**

## MINISTRY INTERVENTION

**No**

TAX BASE BALANCE

**76.14%**

TAX COLLECTION RATE

**95.81%**

POPULATION CHANGE

**-8.08%**

CURRENT RATIO

**3.80**

ACCUMULATED SURPLUS/DEFICIT

**\$1,541,146**

ON-TIME FINANCIAL REPORTING

**Yes**

DEBT TO REVENUE PERCENTAGE

**84.85%**

DEBT SERVICE TO REVENUE PERCENT

**6.33%**

INVESTMENT IN INFRASTRUCTURE

**2.05**

INFRASTRUCTURE AGE

**70.83%**

INTEREST IN MUNICIPAL OFFICE

**N/A**

# Village of Longview 2017

AUDIT OUTCOME

**No Concern**

MINISTRY INTERVENTION

**No**

TAX BASE BALANCE

**76.84%**

TAX COLLECTION RATE

**92.83%**

POPULATION CHANGE

**-8.08%**

CURRENT RATIO

**3.82**

ACCUMULATED SURPLUS/DEFICIT

**\$1,577,481**

ON-TIME FINANCIAL REPORTING

**Yes**

DEBT TO REVENUE PERCENTAGE

**81.08%**

DEBT SERVICE TO REVENUE PERCENT

**6.27%**

INVESTMENT IN INFRASTRUCTURE

**1.40**

INFRASTRUCTURE AGE

**69.31%**

INTEREST IN MUNICIPAL OFFICE

**1.50**

# Village of Longview 2018

AUDIT OUTCOME

**No Concern**

MINISTRY INTERVENTION

**No**

TAX BASE BALANCE

**78.97%**

TAX COLLECTION RATE

**91.90%**

POPULATION CHANGE

**-8.08%**

CURRENT RATIO

**4.11**

ACCUMULATED SURPLUS/DEFICIT

**\$1,466,788**

ON-TIME FINANCIAL REPORTING

**Yes**

DEBT TO REVENUE PERCENTAGE

**76.96%**

DEBT SERVICE TO REVENUE PERCENT

**6.18%**

INVESTMENT IN INFRASTRUCTURE

**1.41**

INFRASTRUCTURE AGE

**68.58%**

INTEREST IN MUNICIPAL OFFICE

**N/A**

# Village of Longview 2019

AUDIT OUTCOME

**No Concern**

MINISTRY INTERVENTION

**No**

TAX BASE BALANCE

**79.40%**

TAX COLLECTION RATE

**93.11%**

POPULATION CHANGE

**-8.08%**

CURRENT RATIO

**2.06**

ACCUMULATED SURPLUS/DEFICIT

**\$1,563,715**

ON-TIME FINANCIAL REPORTING

**Yes**

DEBT TO REVENUE PERCENTAGE

**70.01%**

DEBT SERVICE TO REVENUE PERCENT

**5.86%**

INVESTMENT IN INFRASTRUCTURE

**1.83**

INFRASTRUCTURE AGE

**68.29%**

INTEREST IN MUNICIPAL OFFICE

**N/A**



# Municipal Indicators

Find out more about how each municipal indicator is calculated and what the results mean

Each indicator is intended to measure a specific aspect of the municipality's governance, finances, or community.

Each indicator has a defined benchmark. The benchmarks established by Municipal Affairs for each indicator are rules of thumb that provide a general indication of acceptable risk; however, a municipality may have unique circumstances or alternative strategies that justify a different result.

Indicator and Description	Expected Result	What It Means	Suggested Follow Up For Exceptions
<b>Audit Outcome</b> Audit report in the municipality's audited annual financial statements.	The audit report does not identify a going concern risk or denial of opinion.	The municipal auditor has been able to complete the audit and express an opinion, and has not identified a specific concern about the ability of the municipality to meet its financial obligations.	Follow auditor recommendations to resolve denial of opinion issues. Consider obtaining professional financial consulting services or requesting a viability review to address going concern issues.
<b>Legislation-Backed Ministry Interventions</b> Interventions authorized by the Minister of Municipal Affairs in accordance with the Municipal Government Act, such as a viability review, or where directives have been issued pursuant to an inspection.	The municipality has not been the subject of a Municipal Affairs intervention.	Municipal Affairs is not undertaking formal intervention with respect to the municipality. The Minister typically intervenes only when requested by a council or through a petition, and only issues directives in cases where significant concerns are evident.	Complete Minister-directed processes and actions.

See the indicator results at [alberta.ca/municipal-indicators.aspx](http://alberta.ca/municipal-indicators.aspx)

Indicator and Description	Expected Result	What It Means	Suggested Follow Up For Exceptions
<p><b>Tax Base Ratio</b> Tax base ratio is the proportion of the total municipal tax revenue generated by residential and farmland tax base, regardless of whether it is municipal property taxes, special taxes, or local improvement taxes.</p>	<p>The municipality's residential and farmland tax revenue accounts for no more than 95 per cent of its total tax revenue.</p>	<p>The municipality is able to rely in some measure on its non-residential tax base to generate a portion of its tax revenues. These properties are typically taxed at a higher rate than residential and farm properties.</p>	<p>Ensure taxes on residential and farm properties are sufficient to meet budgeted expenditure requirements.</p>
<p><b>Tax Collection Rate</b> The ability of the municipality to collect own-source revenues, including property taxes, special taxes, local improvement taxes, well drilling equipment taxes, and grants-in-place-of-taxes.</p>	<p>The municipality collects at least 90 per cent of the municipal taxes (e.g. property taxes, special taxes) levied in any year.</p>	<p>The municipality is able to collect its tax revenues and use those funds to meet budgeted commitments and requisitioning obligations.</p>	<p>Review tax collection and recovery policies and processes.</p>
<p><b>Population Change</b> The change in population of the municipality over the past ten years based on the Municipal Affairs Population List.</p>	<p>The population has not declined by more than 20 per cent over a ten-year period. Summer villages and improvement districts are excluded from this measure because they typically have little or no permanent population.</p>	<p>The population of the municipality is stable or growing.</p>	<p>Consider how services and infrastructure can be scaled down to accommodate reduced demands.</p>

Indicator and Description	Expected Result	What It Means	Suggested Follow Up For Exceptions
<p><b>Current Ratio</b> The ratio of current assets (cash, temporary investments, accounts receivable) to current liabilities (accounts payable, temporary borrowings, current repayment obligations on long-term borrowings).</p>	<p>The ratio of current assets to current liabilities is greater than one. This indicator is not measured if the municipality's total assets exceed current assets by a factor of two or more; these municipalities typically have significant financial resources including long-term investments, but manage with minimal current assets.</p>	<p>The municipality is able to pay for its current financial obligations using cash or near-cash assets.</p>	<p>Consider increasing revenues or reducing costs to provide additional working capital.</p>
<p><b>Accumulated Surplus</b> The total assets of the municipality net of total debt, excluding tangible capital property and debts related to tangible capital property.</p>	<p>The municipality has a positive (above zero) surplus. An accumulated deficit is a violation of Section 244 of the Municipal Government Act. Municipalities in a deficit position are required to recover the shortfall in the next year.</p>	<p>The municipality has more operational assets than liabilities, which generally provides the municipality with cash flow to meet ongoing obligations and manage through lean periods of the year where costs may exceed revenues.</p>	<p>Consider increasing revenues or reducing costs to provide additional surplus and maintain working capital.</p>
<p><b>On-Time Financial Reporting</b> Whether the municipality has completed submission its annual financial statements and financial information returns to Municipal Affairs by the legislated due date.</p>	<p>The municipality's financial statements and financial information returns for the preceding calendar year are received by Municipal Affairs no later than May 1. Financial reporting is an important aspect of municipal accountability to its residents and businesses.</p>	<p>The municipality is preparing its audited financial reports on a timely basis.</p>	<p>Consider additional resources to complete year end accounting on a timely basis.</p>

Indicator and Description	Expected Result	What It Means	Suggested Follow Up For Exceptions
<p><b>Debt to Revenue Percentage</b> The total amount of municipal borrowings, including long term capital leases, as a percentage of total municipal revenues.</p>	<p>The municipality's total borrowings represent less than 120 per cent (160 per cent for municipalities with a higher regulated debt limit) of its total revenue.</p>	<p>The municipality has maintained reasonable levels of borrowing debt.</p>	<p>Review anticipated funding sources for debt repayments to ensure borrowing commitments can be met.</p>
<p><b>Debt Service to Revenue Percentage</b> The total cost of making scheduled repayments (including interest) on borrowings as a percentage of total municipal revenues.</p>	<p>The municipality's total costs for borrowing repayments do not exceed 20 per cent (28 per cent for municipalities with a higher regulated debt limit) of its total revenue.</p>	<p>The municipality has assumed a reasonable level of borrowing repayment obligations.</p>	<p>Review anticipated funding sources for debt repayments to ensure borrowing commitments can be met.</p>
<p><b>Infrastructure Investment – Asset Sustainability Ratio</b> The total cost of annual additions (through purchases or construction) to tangible capital assets (vehicles, equipment, buildings, roads, utility infrastructure, land) relative to the annual amortization (depreciation) on all tangible capital assets - measured as a five year average.</p>	<p>The municipality's average capital additions exceed the average amortization (depreciation).</p>	<p>The municipality is replacing its existing tangible capital assets and investing in new assets and infrastructure at a rate exceeding the estimated wear or obsolescence of its existing assets.</p> <p>This measure does not account for the effects of inflation; typically, replacement costs for new assets exceed the historic cost of existing assets.</p>	<p>Review asset replacement activities over past years and anticipated capital additions in future years to ensure average annual additions exceed average annual amortization. Consider conducting a study of municipal infrastructure to ensure that future service requirements can be met.</p>

Indicator and Description	Expected Result	What It Means	Suggested Follow Up For Exceptions
<p><b>Infrastructure Age – Net Book Value of Tangible Capital Assets</b></p> <p>The net book value of tangible capital assets as a percentage of the total original costs. Net book value is the original purchase cost less amortization (depreciation).</p>	<p>The net book value of the municipality's tangible capital assets is greater than 40 per cent of the original cost.</p>	<p>The municipality is replacing existing assets on a regular basis. If the municipality is adding new services or expanded facilities and infrastructure, it would be expected that the ratio would be higher than 40 per cent.</p>	<p>Consider conducting a study of municipal infrastructure to ensure that future service requirements can be met.</p>
<p><b>Interest in Municipal Office</b></p> <p>The number of candidates running in the most recent municipal election relative to the total number of councillor positions up for election.</p>	<p>The number of candidates exceeded the number of councillor positions.</p>	<p>The ratio of candidates to total council positions measures the willingness of electors to run for municipal office.</p>	<p>Consider increased focus on community engagement.</p>