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His Worship Jordan Koch
Mayor
Village of Glenwood
PO Box 1084
Glenwood AB T0K 2R0

Dear Mayor Koch and Council:

The Municipal Corporate Review for the Village of Glenwood, as requested by council, is now complete. I am pleased to attach a copy of the report for your consideration.

The review is a co-operative effort of your council and administration and my ministry to examine opportunities for improvement in the local governance process. The report identifies a number of positive practices and strengths in the municipality. It is apparent council and staff are working in the best interest of the village and are looking at improving practices to ensure legislative requirements are being met and a high standard of governance, administration, and financial practices are achieved.

I congratulate you for taking the initiative to request this review, and I encourage council, working together with administration, to consider implementing the recommendations provided in the report as a means of enhancing your governance processes.

If you have any questions about the report, you may contact Debbie McCann, Municipal Advisor with Municipal Affairs, toll-free at 310-0000, then 780-427-2225.

Sincerely,

Hon. Danielle Larivee
Minister of Municipal Affairs

Attachment – Village of Glenwood Municipal Corporate Review
       – Report Appendix A – FIGs 2014
       – Report Appendix B – KMs 2014

Alberta ◗ Municipal Affairs

Village of Glenwood

Municipal Corporate Review

August 2016

Reviewers: Aleks Nelson

Debbie McCann

INTRODUCTION

In May 2016 the Minister of Municipal Affairs received a letter advising that the Village of Glenwood council requested a Municipal Corporate Review (MCR). The Minister responded advising that staff would conduct an MCR in Glenwood for the purpose of exploring proactive means for the improvement of municipal practices.

PROCESS

An MCR is a co-operative effort of Municipal Affairs, council, and the administration of the participating municipality, which explores areas of municipal operations including, but not limited to:

- governance functions, such as roles and responsibilities of individual councillors and council, interaction with administration, bylaws, legislative procedures and public engagement;
- financial management and processes, such as long-term financial planning, management of taxes, grant funding allocations, long-term debt; and
- administrative practices, such as succession planning, human resource services, and relationships with council.

This process presents an opportunity to evaluate a municipality's strengths and identify further potential for improvement.

METHODOLOGY

In addition to a review of information municipalities report annually to Municipal Affairs, ministry staff undertakes a site visit and interviews with key individuals. The MCR visit was conducted in the Village of Glenwood on August 17 – 19, 2016 and included the following:
1. Individual interviews with councillors, the chief administrative officer (CAO) and key staff members
2. Attendance at a council meeting to observe council practices
3. A review of agenda packages and meeting minutes
4. A review of financial information and practices, and
5. A review of bylaws and council policies.

Those interviewed were provided with a brief overview of the process and also given an opportunity to ask questions and clarify any points. To obtain information about council and administrative practices and procedures, each individual was interviewed using a predetermined set of questions. Questions included opinions about their respective roles, relationships internally and externally, goals wished to achieve, and recommendations for improvements. Individuals had an opportunity to add any additional information they wished to convey.

In addition to an analysis of documents filed with Municipal Affairs, municipal information in the municipal office were reviewed. Documents reviewed included policies, agendas, minutes,

bylaws, contracts, agreements and financial documents. In addition, a council meeting was attended to observe governing processes.

COUNCIL PRACTICES

Governance Structure

Section 142 of the *Municipal Government Act (MGA)* states each municipality is governed by a council and Section 143 states the council of a village consists of three councillors unless the council passes a bylaw stating a higher odd number.

The council of the Village of Glenwood consists of five councillors with the mayor being appointed from within the council at the annual organizational meeting, or as required. There have been no by-elections since the 2013 general election.

The 2013 general municipal election saw five councillors elected from a slate of six candidates. Of the five elected, three were incumbents.

The experience level of the councillors varies:
- The current Mayor was elected in the 2013 general election and this is his first term.
- The current Deputy Mayor is serving his third term on council.
- One of the remaining councillors is new as of 2013 and the other two councillors have many years of service on council.

Councillors all agree that the MCR is an opportunity to have their municipal practices reviewed in an objective manner, to ensure that council is adhering to its legislative requirements, and to explore any recommendations to incorporate as best practices. They are eager to review the results of the MCR so they can continue to provide good government to their residents.

Role of Council

Council is the governing body of the municipal corporation and the custodian of its legislative powers. The powers of the municipality are exercised through decisions made at council meetings. Decisions and the policies adopted by council define the direction that the municipal administration will put into action.

The *MGA* provides that councils can only exercise the powers of the municipal corporation in the proper form, either by bylaw or by resolution. No individual or a select group of councillors can make a decision or ask administration to take action; this can only be done through an appropriate bylaw or resolution passed at a public meeting of council. The work of council is to set the overall direction of the municipality. The policies that council sets are the guidelines for administration to follow as it handles the operations of the municipality.

Sections 153 of the *MGA* provides for the general duties of councillors. Councillors have the duty to consider the welfare and interests of the municipality as a whole; to bring to council's attention anything that would promote the welfare or interest of the municipality; to participate

generally in developing and evaluating the policies and programs of the municipality; to participate in council and council committee meetings and meetings of other bodies to which they are appointed; to obtain information about the operation or administration of the municipality from the chief administrative officer; to keep in confidence matters discussed at council or council committee meetings until discussed at a meeting held in public; and to perform any other duty or function imposed on councillors by enactment or bylaw.

In addition to the legislated duties, councillors are generally expected to:
- represent the electorate;
- be accessible;
- listen to other councillors and respect their opinions;
- collectively reach decisions in the best interests of the municipality;
- collectively, through the budgeting process, provide for appropriate financial and personnel resources to enable the programs and services of the municipality, as set by council, to be carried out;
- make decisions that are in the best interest of the community as a whole; and
- make decisions in public.

Section 154 of the *MGA* provides for the general duties of a chief elected official, which is the mayor. Chief elected officials must, in addition to performing the duties of a councillor, preside when in attendance at a council meeting unless a bylaw provides otherwise, and perform any other duty imposed on a chief elected official by enactment or bylaw.

In addition to the legislated duties of the mayor, a mayor is generally expected to:
- provide leadership without undertaking the administration role;
- undertake the ceremonial function for council;
- be the key contact with other levels of government;
- build consensus among council colleagues;
- motivate an effective council team;
- develop a positive working relationship with the CAO; and
- act as the chief spokesman for council.

Section 201(1) outlines the role of council as primarily being the developer of programs and policies for the municipality and ensuring the powers and duties are carried out appropriately.

Councillors appear to have an understanding of their role and have participated in two roles and responsibilities workshops since the 2013 general election.

Council Orientation and Development

Most municipal administrations provide an orientation session shortly after each general municipal election to familiarize elected officials with the way in which the municipality operates. This orientation typically also addresses ways in which council and administration work together for the betterment of the municipality.

There is little orientation provided to the village councillors after a general election. Municipal Affairs was invited to conduct a Roles and Responsibilities in early 2015 and again in 2016. The 2016 session was a joint workshop with the Village of Hill Spring.

Not all of the village councillors participate in training opportunities, such as attendance at the annual Alberta Urban Municipalities Association (AUMA) conference. There were varying reasons for this, including costs to attend the conference and the relevance of topics to small municipalities. It is important, however, for councillors to remain up to date on municipal issues in order to help make decisions for the village. Even if the conference is not attended by all of council, there are other developmental opportunities such as the Elected Official Education Program which is delivered by the AUMA.

Bill 21, the Modernized Municipal Government Act, will amend the *MGA* to make it mandatory for the municipality to offer councillor orientation. Although the requirement is not in effect at this time, it is anticipated that the legislation will be in effect before the 2017 general municipal election.

RECOMMENDATIONS:
1. In advance of the pending amendments to the *MGA,* Council be proactive and direct administration to develop a comprehensive council orientation process for councillors to be provided after the next general election and any subsequent by-election.
2. Council considers establishing a professional development policy and budget funds for the purpose of ongoing development and training for council.

Council Meetings
The *MGA* outlines the requirements for council and council committee meetings and how the meetings are to be conducted. With the exception of exclusions permitted under the *Freedom of Information and Protection of Privacy Act*, the public has a right to be present at council and council committee meetings.

Most municipalities have a procedural bylaw to provide a standard format for council meetings and make it easier for members of council, staff, the media, and the public to understand the decision-making process. A procedural bylaw should provide for the order of business and method of distributing the agenda for council meetings, set rules regarding the proceedings at regular meetings of council, and describe how items may be put on the council agenda.

The village has Council Procedure Bylaw No. 232-2011. The bylaw sets out the method for establishing meeting dates and times, and the process for conducting meetings and maintaining order and decorum.

Village council meetings are held in the council chambers located adjacent to the administration area of the municipal office. This area has a separate entrance to council chambers, but also shares a common door with the municipal library to the rear.

Council chambers are configured with the meeting table located off center to the rear of the room, with one row of gallery seating at the front of the room and another row of seating to the side. The meeting table is rectangular in shape which allows for just enough seating for the mayor, councillors and CAO. As a result, most of the gallery had a very limited sightline of the meeting procedures.

Due to the configuration of chambers and council seating, there were times it was difficult to hear the proceedings. Councillors need to be mindful of speaking clearly as there is no sound amplification in place for councillors or administration.

During the August 18, 2016 meeting it was observed that the majority of the gallery showed very little respect for the governance process and the people elected to provide that service. Many residents showed up after the meeting had commenced with little regard for the meeting already in session. The gallery engaged in conversation amongst themselves with loud guffaws and critical comments directed to council. As well, there was constant movement in and out of the chambers by the members of the gallery. There were numerous times during the meeting where the chair accepted questions and comments from the gallery. Delegations were also engaged in discussions from the gallery.

The role of members of the public who attend a council meeting is limited to observation of the proceedings, unless they have requested and been scheduled to make a presentation to council as a delegation. The practise of seeking input from the gallery may lead to debates between the gallery and the council. This has the effect of getting the meeting off track of the agenda, and can lead to confusion about who is making the decisions. The chair must ensure that council's debate on the issues before it are given priority, and convey the understanding that the gallery is there to observe in a respectful manner and not to participate in the proceedings. When there is an issue the council needs direct public input on, a public meeting or open house could be held to gather that input.

The use of cell phones by members of the public was very distracting for council and other gallery members. Council has the authority to address this issue within the procedural bylaw.

Council should be commended for remaining focused and generally on topic throughout the meeting, as the gallery was quite disruptive.

While everyone has a right to be present at council meetings, the *MGA* provides the chair of the meeting with authority to expel a person for improper conduct. A procedural bylaw could address council's expectation of the public when attending meetings which could help inform

the public of the meeting procedures and how public input is provided during a formal council meeting.

The *MGA* requires all councillors attending a meeting to vote on a matter put to a vote at the meeting unless the councillor is required or permitted to abstain from voting for reasons provided for in the *MGA*.

All councillors were observed voting for each resolution. Each member held his or her hand high so as to be visible to the entire gallery. This is a good practice, as the people attending are able to observe how each elected official is voting.

The appropriate motion was made to go in-camera and the gallery was excused. The in-camera item was properly listed on the agenda so the residents were made aware of what the in camera discussion was to be about.

During the in-camera session of the meeting, it was observed that the doors to the council chambers were not secured, which could lead to a breach in the proceedings. Items not listed on the meeting agenda were added to the in-camera session once the meeting had been closed to the public. Motions to move in and out of in-camera were conducted correctly.

When council is in an in-camera session, only those items listed on the agenda are to be discussed, unless all council agrees to the additional items added before the public is excused from the meeting. During an in-camera session, security of the room should be a priority as to maintain the confidentiality of the proceedings.

RECOMMENDATIONS:
3. Council meetings are conducted in accordance with the council procedural bylaw.
4. Council considers closing the door to the council chambers upon commencement of council meetings with a sign stating "open council meeting in progress".
5. Council deliberations and discussions are restricted to members of council only.
6. The public seating area during council meetings is set up in a manner which allows for better sightlines of the proceedings.
7. The CAO post the Council Procedural Bylaw 232-2011 in the council chambers and on the website so the public is aware of how to approach council as a delegation.
8. The chair of the meeting is aware of their authority to control the meeting and the gallery.
9. Council address cell phone use in council chambers in the procedural bylaw.
10. That council chamber is secured when in an in-camera session is in progress.
11. Council adhere to the approved agenda when going into an in-camera session.

Council Agendas
An agenda is a list of individual items which must be "acted upon" or processed that are presented in the order in which they are to be dealt with, beginning with the call to order and ending with adjournment. The agenda and information package should be prepared for each

meeting of council to ensure that council business is dealt with in an orderly and expedient manner.

The council procedure bylaw sets out the process for receiving agenda items, the normal order of business, and the process for distributing the meeting agenda.

Optimally, the agenda is distributed to council members, attendees and the recording secretary prior to the meeting, so that they will be aware of the subjects to be discussed, and are able to prepare for the meeting accordingly. As the public should have access to the agenda package at the same time as council, many municipalities also post the agendas for upcoming meetings on their municipal website.

When an agenda item requires a decision of council, the CAO is typically charged with ensuring that all information required has been identified and any recommendations provided (if required) be attached to the agenda. This could be in the form of a report or a request for decision (RFD). An RFD typically includes background information, a statement of the problem or issue, any findings or conclusions, recommendations for action, policy implications, and financial impacts, and should list who has prepared or reviewed the information. RFDs for issues that will be discussed in public should be available with the agenda package. Included with the RFD, would be options in the form of a resolution. This would ensure proper motions are being made rather than the "I'll move that" form of motion which was observed at the meeting.

For the August 18, 2016 council meeting, an agenda was prepared and provided to councillors prior to the meeting in accordance with the procedural bylaw. Agenda cover pages were available for the public; however, the complete agenda package was not available. All of council appeared to have an overall understanding of the agenda items. The agenda package was generally well laid out; however, there were a number of items listed under "For Discussion" where there was no background information provided. Several of these items required a decision of council where it would be appropriate for the CAO to prepare a Request for Decision, RFD, and provide background information. There were also two items under the "Correspondence" section of the agenda which required a decision from council.

Council committee and CAO reports were presented verbally. This practice is acceptable; however, can be quite time consuming. Best practice would see written reports included as part of the agenda package, allowing council to review the reports and ask pertinent questions, if required, at the council meeting, thus providing efficiency to the council meeting.

RECOMMENDATIONS:
12. Council considers adding a section to the agenda for items requiring a decision of council.
13. Administration includes recommended resolution wording in the Request for Decision.
14. Council and CAO reports are listed on the agenda.
15. Agenda packages be prepared and distributed in accordance with the council procedure bylaw.

16. The complete agenda package, excluding confidential items, is posted on the website for the public to view or download at the same time the package is available for council.

Council Meeting Minutes

Despite the broad authorities provided to councils under the *MGA,* a council may act only by resolution or by bylaw and both must be passed at a public meeting. Council meeting minutes are important and vital documents. They form the legal record of council decisions, and provide the authorization for administration to implement those actions.

As a municipal best practice, the minutes of all council meetings should contain:
- The full corporate name of the municipality, - "Village of Glenwood";
- The type of council meeting – Regular, Special, or Organizational;
- The date, hour and place of the council meeting;
- The names of all council members in attendance and absent;
- The name of the chairperson;
- The name of the staff member who is in charge of recording the minutes, and any other appointed officials in attendance, including each person's title; and
- The method of notice of the meeting if other than a Regular Meeting.

As a public record, minutes also provide an open and transparent disclosure of council actions to the municipal residents and stakeholders. This disclosure provides a basis for the accountability of councils to their electors, and promotes public confidence and trust in the leadership and governance of the local government. Well-drafted resolutions and bylaws provide clear direction and maximize the likelihood of accomplishing the intended result.

A cursory review of recent council meeting minutes shows that council meetings open with prayer. This is not included as an agenda item for the meeting. Meeting minutes should mirror meeting agendas; if there is an agenda item, there should also be the same item referenced in the minutes.

Resolutions need only to be recorded as "Carried" or "Defeated". There is no need to indicate the number of votes in favor or against a motion unless a request has been made for a recorded vote. In the case where a recorded vote is requested (before the vote is taken) the minutes should reflect the names of the councillors who voted for the motion and those who voted against the motion. The only time "carried unanimously" should be used is for a motion to consider third reading of a bylaw if all three readings are to be given at the same meeting.

Special meeting minutes should include the description or issue that the agenda item included.

A current best practice is for the recording secretary to type out a resolution that can be displayed for all of the council to see before they vote on the question. The village may or may not have the technology in place currently to accomplish this. The benefit of using this method is that the draft minutes are virtually complete by the time the meeting ends. It also aids in

governance transparency to be able to display the resolutions of council to the members of the public who attend the meeting.

Municipal Affairs publishes a document titled 'A Guide to the Preparation of Council Meeting Minutes' which contains recommended best practices for councils to consider. The document can be found on the Municipal Affairs website under the Municipal Resource handbook section.

RECOMMENDATIONS:

17. The CAO ensures that items included in the minutes are also included as agenda items; i.e.: opening the meeting with prayer.
18. The CAO ensures that motions be recorded as carried or defeated only, unless a recorded vote has been requested.
19. Council ensures that all resolutions are stated clearly and that all councillors understand what they are voting on.
20. Council resolutions are displayed on a screen large enough for all of council and public to see prior to the vote being taken.
21. Special council meeting minutes include the purpose of the special meeting.

Bylaws

A bylaw is a law made by a local authority in accordance with the powers conferred by or delegated to it under a statute, in this case the *MGA*. Council may pass a bylaw to govern the affairs within the council (the procedural bylaw) and bylaws that govern within the municipality. Common bylaws include vehicle parking, animal control, licensing, noise, business regulation, and management of public recreation areas. A municipal bylaw can be enforced with penalties, can be challenged in court and must comply with higher levels of law.

Bylaws should be drafted in plain and simple language to ensure that they are easily understood and enforced. Words and phrases that have more than one meaning should be defined within the bylaw. Bylaws should be logically numbered and indexed for easy reference and tracking.

A cursory review of the village bylaws was undertaken to check consistency, relevancy, and accuracy with respect to referenced legislation and to ensure that legislative requirements were met. The village does not review bylaws in a consistent manner. The bylaws are not consistently numbered and are not kept together in a bylaw binder, and no bylaw index could be found.

RECOMMENDATIONS:

22. Council establishes a schedule and conducts a review of all village bylaws to ensure continuing relevancy, accuracy, and consistency.
23. Village bylaws are kept together in a binder or binders labelled Village of Glenwood Bylaws with a current and up to date bylaw index.
24. The CAO create a logical numbering system for the bylaws.
25. When drafting bylaws, council consider and ensure that enforcement mechanisms are in place.

Policies

Municipal policies, passed by resolution of council, provide clear direction to council and administration in regards to municipal operations within the boundaries of the legislation which governs them.

Once adopted, policies should be placed in the policy binder and posted on the municipal website for the purposes of transparency and accessibility to the public.
The village has very few policies, none which address personnel or council issues.

Existing policies are not being managed or followed consistently, which may be due to the vague nature of the policies. Depending on the nature of the policy, this could be a liability risk to the village if the policy is not applied or applied in a consistent, fair, and equitable manner. It was noted that the policies have not been recently reviewed for accuracy and relevancy.

RECOMMENDATIONS:
26. The CAO establish a schedule to review and update all policies to ensure that the policy meets the needs of the village and is in compliance with legislation.
27. All policies pertaining to the public are posted on the municipal website.
28. Staff and council familiarize themselves with the village polices and adhere to them in a consistent manner.
29. New policies are consistent with existing policies.

RELATIONSHIPS AND COMMUNICATION

Interactions within Council

Council is elected to lead the community by setting direction and making decisions. Its leadership follows from what it sees as its strategic priorities. To the extent that each councillor has a different framework for evaluating strategic priorities, decision making at the council table can be challenging. However, the council governance model used in Alberta relies on the coming together of these varied perspectives to yield good decisions that have resulted from thoughtful consideration and robust debate.

In order for this system of robust debate to work effectively, all members of council have the responsibility to show respect for the opinions of the other elected councillors at the table, and to consider the potential value of that perspective to the decision at hand. For the public interest to be well-served, the views of all councillors on a matter need to be heard.

Councillors also have the personal responsibility to ensure that they are well-prepared for council debates by reading and understanding the background information provided by administration, and by developing their communication skills so that they can clearly articulate their thoughts at the council table.

Most votes on a council resolution do not require a consensus of all councillors. As a result, there will be many occasions where a decision is made that is not supported by all members of council. However, once the resolution has been passed, it becomes the official direction of the municipality. The health and ongoing success of a municipality is largely dependent upon the ability of councillors to respect and support the decisions of council in principle, despite their personal views during the debate.

The development of a strategic plan, discussed later in this report, can support the work of council by providing a common basis for a longer-term vision which can guide the multitude of ongoing decisions that a council must make.

Council appears to be cohesive and work as a team. There is robust discussion at council meetings and respect for one another during that discussion. Council respects each other's role and the role of the Mayor, and the extra responsibilities that it entails.

Council /Administration Relationship

The relationship between council and administration is a vital component of an effective municipal government. Staff and council rely on one another to move the municipality forward. Both staff and council provide leadership. Council provides political leadership, while administration provides operational leadership to the organization and the services it provides.

A number of factors contribute to a good relationship between council and administration, including trust, goodwill, effective communication, a good understanding of respective roles, and respect for legislated requirements.

The *MGA* establishes role separation for council and administration. Section 201(2) states that a council must not exercise a power or function or perform a duty that is specifically assigned to the CAO or designate.

It is important to be always mindful of the separation of duties, of the council and that of the CAO. It is also important that Council understands their role is limited to that of dealing with governance issues. During interviews, it was noted that some members of council have a tendency to interfere in administrative duties and functions.

The majority of council respect the role of administration and believe the CAO supports council and takes a lot of "heat" for decisions made by council. Not all members of council have the same level of respect for the CAO and tend to question the CAO, as was observed at the council meeting. Some of the councillors waver on direction given to the CAO and question the result of the background information provided by the CAO, such as on the enforcement of a bylaw. Open communication between all parties, respect for the other's position in the municipal structure, and the resolve to abide by legislation, council policies, and bylaws, will support effective government in the village.

The municipality has been challenged by the turnover in the CAO position in the last six years. The current CAO has been there for almost two years; however, his background at the federal government level has been challenging for the residents and council in that there is a feeling of being "over governed".

RECOMMENDATION:

30. Council adhere to their specific roles as predefined in Section 153 of the *MGA* and that council not interfere with the role(s) of administration, but work through their chief administrative officer.

Council/Public Relationship

The *MGA* generally permits municipalities to determine their own public participation practices, with the exception of specific circumstances where legislated procedures are specified. For example, a municipality can choose how and when to inform its residents of an upcoming capital project and provide them with an opportunity to identify features and outputs that are important to them using any engagement process that it considers appropriate. One exception to this optional public participation practice would be where a municipality is amending a land-use bylaw because the *MGA* requires council to hold a public hearing after providing notice following a prescribed process.

Many municipalities have developed a public engagement policy to guide how council and administration receives input from, and interact with, the public. A public engagement policy and process can result in a number of benefits which include:
- Communication and sharing of ideas with residents and businesses.
- Wider spectrum of viewpoints and options for solving problems.
- Understanding of the values and opinions of residents and businesses.
- Community understanding of the issues facing the municipality.
- Community understanding of the municipal governance process, and how public input can influence decision-making through a defined process.
- Public confidence in municipal processes and decisions.
- Civic participation and leadership development.

Bill 20, the Municipal Government Amendment Act (2015), will amend the *MGA* to require municipalities to develop policies that deal specifically with public engagement. Although the new requirement is not in effect at this time, it is anticipated that the legislation will be in effect before the 2017 general municipal election.

Communication is a two way street and it is important to have strategies that allow for the village to get its message out to the public. Equally important is a mechanism for the public to provide information to the village.

The AUMA has developed a toolkit for use by its members which can be accessed on the AUMA website, and a Public Input Toolkit is available on the Municipal Affairs website at http://www.municipalaffairs.alberta.ca/documents/mdrs/ama_public_input_toolkit_Sept2014.pdf.

The municipality does not have a public participation policy or public engagement strategy.

Through the interview process, it was clear that the public is not satisfied with council's direction and decision making practices. The public are very vocal, as was evident during the observed council meeting.

RECOMMENDATION:
31. In advance of the pending amendments to the *MGA,* Council be proactive and develop a public engagement strategy which allows for information to flow in a respectful manner from council to the public and from the public to council.

Inter-municipal Relationships
Working with adjacent or neighboring municipalities may result in governance and operational efficiencies for all participating municipalities.

The relationship with Cardston County and the surrounding municipalities was described as generally positive, but could be better. The neighboring Village of Hill Spring shares CAO services with the Village of Glenwood. Additional comments were made that it would be desirable to strengthen relationships with neighboring municipalities to explore further opportunities for sharing of resources, services and costs.

Bill 21, the Modernized Municipal Government Act, amends the *MGA* to make it mandatory for municipalities to develop Inter-Municipal Collaboration Frameworks with their immediate neighbouring municipalities. Although this new requirement is not in effect at this time, it is anticipated that the legislation will be in effect before the 2017 general municipal election.

RECOMMENDATION:
32. In advance of the pending amendments to the *MGA,* Council be proactive and consider implementing a long term strategy to strengthen relationships with neighboring municipalities, in particular Cardston County, with a focus on sharing of resources.

ADMINISTRATIVE PRACTICES

Organizational Structure
The municipal administration for the Village of Glenwood consists of a CAO, an administrative clerk, a public works foreman, seasonal staff, and a volunteer fire department.

An organizational chart and job descriptions were unavailable.

RECOMMENDATIONS:
33. The CAO present to council an organization chart that is based on the operational needs of the village.

34. The CAO prepares an updated job description for each position listed on the organizational chart.

Chief Administrative Officer

Every council must establish, by bylaw, a position of CAO. The CAO is the administrative head of the municipality and is responsible for ensuring that the municipality's policies and programs are implemented, advising and informing the council on the operation of the municipality, performing other duties assigned by the council, and ensuring appropriate staffing is in place. In small urban municipalities, the CAO has a multitude of operational responsibilities in addition to the legislative requirements set out in the *MGA*.

The current CAO has worked for the village as CAO for almost two years. The CAO has limited municipal experience, but has a solid background in federal government and project management. He also has a background in legislation and is very conscientious of the legislative requirements of a municipality.

Staff Development

Staff development is vital for the future of any organization. An effective staff development policy will be linked to improved administration and governance of the municipality.

The Village of Glenwood does not provide consistent staff development opportunities.

There are many options for development training in Alberta, including those offered through the Local Government Administrators Association, the Society of Local Government Managers, the Alberta Municipal Clerks Association, the Government Finance Officers Association, and the Alberta Urban Municipalities Association.

RECOMMENDATION:
35. Council develop a policy that encourages staff development and allocate appropriate funding in the annual budget.

STRATEGIC PLANNING

Many municipalities adopt a strategic plan which sets council's direction and priorities. The plan sets long term objectives and a process or set of activities to accomplish those objectives. The strategic plan provides a longer-term vision that can coordinate and guide the multitude of ongoing decisions that a council must make.

It is important to include input from the public in developing a strategic plan in order to draw on the wider aspirations of the community, but it is ultimately the council that must set the course and adhere to it. Council should regularly review the plan and evaluate activities to ensure the plan is being accomplished.

The Village of Glenwood does not have a strategic plan or long term plan in place.

RECOMMENDATION:

    36. Council consider developing a strategic plan in order to guide the village, council and staff over the long and short terms.

FINANCIAL MANAGEMENT

Reported Financial Results

The *MGA* requires municipalities to submit the audited financial statements and financial information return to the minister by May 1 of the year following the year for which the financial statements have been prepared. The *MGA* also requires that the financial statements, or a summary of them, be made available to the public within the same time frame.

The legislated requirements and deadlines to submit the audited Financial Statements and the Financial Information Return by May 1 annually were not met for the 2014 year end, when the statements were received on June 29, 2015. The 2015 financial statements were also submitted late and were received on June 16, 2016.

Financial Indicator Graphs (FIGs) are prepared annually by Municipal Affairs based on financial and statistical data submitted by all Alberta municipalities. The results of each municipality are compared to a group of similar size urban municipalities, or to rural municipalities with similar tax base. The comparative measures are intended to serve as a tool to assist council and administration with operational decisions. The graphs can also be useful in assessing past financial performance. A copy of the village's FIGs for 2014 are attached to this report as Appendix A.

Caution should be used when interpreting FIG results, since each municipality has unique characteristics affecting how it compares to the group. As well, the graphs report trends for the period 2009-14 and circumstances may have changed since the 2014 FIG calculations were completed.

In comparison to municipalities of similar population and equalized assessment, the FIGs show the village to be close to the median in many of the comparison areas. However, there are a few areas where the village varies from the median:

- Net Municipal Tax Rates have been reported as the lowest (or almost the lowest) of the comparison group for the period.
- Equalized assessment per capita has been reported as higher than the median for the period.
- Net municipal property taxes per capita are consistently lower than the median.
- In 2014 the village spent almost twice as much ($373) as the median ($203) for recreation services.

RECOMMENDATION:

    37. Council and administration review the Financial Indicators Graphs with a view to understanding the financial situation of the village more fully.

Asset Management

Since 2009, municipalities have been required to account for their tangible capital assets (TCA). This required the development of an inventory of all assets in the municipality that details the current state of the asset and the expected remaining useful life.

All levels of government make substantial investments in infrastructure. Typically, provincial and federal governments rely on municipalities to identify local priorities and plan for these investments. In most municipalities, these priorities and plans are based on comprehensive, reliable information and a thorough understanding of local infrastructure maintenance, replacement, and growth requirements. Asset management processes provide the foundation for that understanding.

Links to asset management resources are available on the Municipal Affairs asset management web page at www.municipalaffairs.alberta.ca/asset-management. This page includes a resource that resulted from a project that the Consulting Engineers of Alberta (CEA) recently completed with the support of funding from Municipal Affairs to develop an asset management toolkit and handbook for smaller communities.

Based on amounts reported in the 2014 financial statements, the remaining value of the village's TCAs represents 40.7 per cent of the original cost, which is lower than the median of 57.1 per cent. This may indicate that capital assets are not being maintained and/or replaced at a sustainable rate.

RECOMMENDATIONS:
    38. Council direct administration to bring forward a long term capital plan to address future infrastructure needs for council's consideration.
    39. Council consider implementing asset management processes for the village.

Budget Process

The *MGA* requires that a municipality pass an annual budget, which includes capital and operating revenues and expenses annually, no later than December 31 for the subsequent calendar year.

It is common for municipalities to have a policy addressing their municipal budgeting process. Such policies often include budget preparation timelines, opportunity for council debate on priorities, and opportunities for public engagement.

It was also noted the village does not budget for amortization expense. Although there is no requirement for the village to fund the amortization expense, it would be prudent for council to fund at least a portion of this expense to ensure reserves are sufficient for future capital needs.

RECOMMENDATIONS:
    40. Council establishes a policy for the annual municipal budgeting process.

41. Annual amortization expenses be included in the annual budget.

Annual Property Assessment

The FIGs provide valuable information with respect to assessment and taxation across Alberta and show where the Village of Glenwood lies within its comparative group. The FIG's show the village to be at the median when it comes to percentage of the non-residential assessment base. One industry makes up the majority of the non-residential assessment base.

RECOMMENDATION:

42. Council complete a risk assessment on the potential loss of non-residential assessment and the impact on the remaining tax base and municipal services.

Municipal Grants

From 2007 until 2016, the Village of Glenwood has been allocated Municipal Sustainability Initiative (MSI) funding as follows: Capital - $1,163,577 and Operating - $308,531.

The Village of Glenwood has received its 2016 MSI Capital allocation of $164,192. In contract, the village has not received its 2016 MSI Operating allocations of $27,644 as they have not submitted their 2016 MSI Operating Spending Plan.

The Village of Glenwood has applied capital funding of $661,453 to nine completed projects and committed $166,373 to five ongoing projects.

The 2015 MSI Capital and Operating SFE's have been received and are pending certification

Municipal Sustainability Strategy

The Government of Alberta is committed to the enhanced long-term viability and accountability of municipalities and their communities. As part of this commitment, Municipal Affairs, in consultation with rural and urban municipal associations, has developed the Municipal Sustainability Strategy (MSS) to support the long-term viability of municipalities across the province.

The strategy is focused on strengthening the capacity of Alberta municipalities, and includes a self-assessment toolkit, a capacity building toolkit, and a viability review process. Information on the Municipal Sustainability Strategy can be found at http://www.municipalaffairs.alberta.ca/municipal-sustainability-strategy

The key measures (KM) which form a component of the MSS are used as an initial screening tool to identify municipalities that may benefit from additional ministry support. Key measure results for the village are attached as Appendix B to this report.

In 2014, the village triggered the following three of the ten key measures:

KM 6   *Has your municipality's non-residential assessment base declined over the past 10 years?*
      The non-residential assessment base has declined from $5,287,410 in 2014 to $4,518,720 in 2014

KM 7 *Does your municipality have more than 5 per cent of current property tax unpaid for the most recent completed fiscal year?*
> In 2014 the unpaid property taxes were 7.3 per cent

KM 8 *Has your municipality experienced a decline in population of the municipality over the last 20 years?*
> The village population has declined from 310 in 1994 to 287 in 2014.

RECOMMENDATION:
> 43. Council review the Municipal Sustainability Strategy and complete the self-assessment questionnaire.

MUNICIPAL SERVICES

Utility Services

Municipal utility services, which include potable water supply and irrigation, are the responsibility of the Village. The Village of Glenwood obtains its water for irrigation service from and in agreement with the United Irrigation District (UID). Irrigation service is used as a non-potable water source for the watering of lawns and gardens. The Village of Glenwood obtains its raw water from two artesian wells which tap into an aquifer.

Ice Cream Parlour

The village operates, on a seasonal basis, an ice cream parlour and museum. Council supports this initiative as it is an opportunity for local youth to be employed and offers a tourism component for the village. The parlour operates with a budgeted deficit. The projected deficit for 2016 is $5,850. It was not mentioned whether the village residents are aware that the parlour is subsidized with tax revenue. The product offered at the parlour is very generous and more than good value. Council has the opportunity to revisit this project and model it as a user pay venture and not burden the village tax payers with the deficit.

RECOMMENDATION:
> 44. Council adopt a business plan that would see the Ice Cream Parlour in a break even position, and discontinue subsidizing the business from property tax revenue.

CLOSING COMMENTS

The Village of Glenwood is commended for requesting an MCR for the purpose of seeking opportunities to implement best municipal practices.

Both council and administration believe that continual improvement of practices through professional and personal development contributes to a municipal operation that is transparent and accountable to its residents. The municipality is commended for looking inward at its operations to better serve their residents and Municipal Affairs is pleased to provide advisory supports to the municipality when requested.

SUMMARY OF RECOMMENDATIONS

1. In advance of the pending amendments to the *MGA,* Council be proactive and direct administration to develop a comprehensive council orientation process for councillors to be provided after the next general election and any subsequent by-election.
2. Council considers establishing a professional development policy and budget targeted funds for the purpose of ongoing development and training for council.
3. Council meetings are conducted in accordance with the council procedural bylaw.
4. Council considers closing the door to the council chambers upon commencement of council meetings with a sign stating "open council meeting in progress"
5. Council deliberations and discussions are restricted to members of council only.
6. The public seating area during council meetings is set up in a manner which allows for better sightlines of the proceedings.
7. The CAO post Council Procedural Bylaw 232-2011 in the council chambers and on the website so the public is aware of how to approach council as a delegation.
8. The chair of meetings is aware of their authority to control the meeting and the gallery.
9. Council address cell phone use in council chambers in the procedural bylaw.
10. The chambers are secure when in an in-camera session is in progress.
11. Council adhere to the approved agenda when going into in-camera.
12. Council considers adding a section to the agenda for items requiring a decision of council.
13. Administration includes recommended resolution wording in the RFD.
14. That council and CAO reports be listed on the agenda.
15. Agenda packages be prepared and distributed in accordance with the procedure bylaw.
16. That the complete agenda package, excluding confidential items, is posted on the website for the public to view or download at the same time the package is available for council.
17. The CAO ensures that items included in the minutes are also included as agenda items; i.e.: opening the meeting with prayer
18. The CAO ensures that motions be recorded as carried or defeated only, unless a recorded vote has been requested
19. Council ensure that all resolutions are stated clearly and that all councillors understand what they are voting on.
20. Council resolutions are displayed on a screen large enough for all of council and public to see prior to the vote being taken.
21. Special council meeting minutes include the purpose of the special meeting.
22. Council establishes a schedule and conducts a review of all village bylaws to ensure continuing relevancy, accuracy, and consistency.
23. Village bylaws are kept together in a binder or binders labelled Village of Glenwood Bylaws with a current and up to date bylaw index.
24. The CAO create a logical numbering system for the bylaws.
25. When drafting bylaws, council consider and ensure that enforcement mechanisms are in place.
26. The CAO establish a schedule to review and update all policies to ensure that the policy meets the needs of the village and is in compliance with legislation.

27. All policies pertaining to the public are posted on the municipal website.
28. Staff and council familiarize themselves with the village polices and adhere to them in a consistent manner.
29. New policies are consistent with existing policies.
30. Council adhere to their specific roles as predefined in Section 153 of the *MGA* and that council not interfere with the role(s) of administration but work through their chief administrative officer.
31. In advance of the pending amendments to the *MGA*, Council be proactive and develop a public engagement strategy which allows for information to flow in a respectful manner from council to the public and from the public to council.
32. In advance of the pending amendments to the *MGA*, Council be proactive and consider implementing a long term strategy to strengthen relationships with neighboring municipalities, in particular Cardston County, with a focus on sharing of resources.
33. The CAO present to council an organization chart that is based on the operational needs of the village.
34. The CAO prepare an updated job description for each position listed on the organizational chart.
35. Council develops a policy that encourages staff development and allocates appropriate funding in the annual budget.
36. Council considers developing a strategic plan in order to guide the village, council and staff over the long and short terms.
37. Council and administration review the Financial Indicators Graphs with a view to understand the financial situation of the village more fully.
38. Council direct administration to bring forward a long term capital plan to address future infrastructure needs for council's consideration.
39. Council consider implementing asset management processes for the village.
40. Council establishes a policy for the annual municipal budgeting process.
41. Annual amortization expense is included in the annual budget.
42. Council complete a risk assessment on the potential loss of non-residential assessment and the impact on the remaining tax base and municipal services.
43. Council review the Municipal Sustainability Strategy and completes the self-assessment questionnaire.
44. Council adopt a business plan that would see the Ice Cream Parlour in a break even position, and discontinue subsidizing the business from property tax revenue.

APPENDIX A – Financial Indicator Graphs

APPENDIX B – Key Measures

2014

Key
Measures
of Municipal
Sustainability

Alberta

Generated for:
GLENWOOD

Key Measures
GLENWOOD

In 2012, the Government of Alberta adopted the recommendations in the MSS (Municipal Sustainability Strategy) Working Group Report *"Building on Strength: A Proposal for Municipal Sustainability in Alberta"*.

One of the report recommendations suggested the development of quantifiable KM (Key Measures) of municipal viability to be used as an initial screening tool for identifying municipalities that may benefit from additional ministry support. The most recent results for your municipality are detailed below.

	MSS Key Measures of Municipal Viability (2014)		*Triggered*
KM01	Has your municipality reported an accumulated deficit, net of equity in tangible capital assets, for the past three fiscal (calendar) years?	2014 - $269,406 2013 - $217,229 2012 - $197,289	No
KM02	Does your municipality have less than a 1:1 ratio of current asset to current liabilities?	Ratio = 2.24/1	No
KM03	Has your municipality received a "qualified audit opinion", "denial of opinion" or an "adverse opinion" with respect to your most recent annual financial statements?		No
KM04	Has your municipality reached 80% of its debt or debt service limit?	Debt - 0% Service - 0%	No
KM05	Based on the annual audited financial statements, have provincial & federal grants accounted for more than 50% of your municipality's total revenue in each of the past three fiscal (calendar) years?	2014 - 42.79% 2013 - 49.05% 2012 - 61.74%	No
KM06	Has your municipality's non-residential assessment base declined over the past 10 years?	2014 - $4,518,720 2004 - $5,287,410	Yes
KM07	Does your municipality have more than 5% of current property tax unpaid for the most recent completed fiscal year?	2014 - 7.3% Unpaid	Yes
KM08	Has your municipality experienced a decline in population of the municipality over the last 20 years?	2014 - 287 1994 - 310	Yes
KM09	Is the remaining value of the tangible capital assets less than 30% of the original cost?	40.74% Remaining	No
KM10	Has your municipality missed the legislated May 1 reporting date for the annual audited financial statements in each of the last 2 years?	June 29, 2015 April 08, 2014	No

For assistance on interpreting the key measures or if you have any question regarding the key measures, please contact a Financial Advisor at 780-427-2225, or email lgsmail@gov.ab.ca.

Alberta

2014
Financial
Indicator
Graphs

Alberta

Introduction

The financial indicator graphs are intended to serve as a tool that may assist council and administration with operational decisions. The comparative measures may be useful in assessing past performance and for budget planning. Each municipality is compared to a group of similar size urban municipalities, or to rural municipalities with similar tax base. The comparison group is shown on the last slide.

Custom graphs can be created comparing your municipality to other Alberta municipalities.

Financial Advisory Services is available to assist you in interpreting the information contained in the graphs. Please be aware that advisors will not have access to any of the custom graphs you create, but would still be able to assist with the underlying formulas and data used to create all graphs.

It should be noted that that the financial indicator graphs are point-in-time documents. The system is updated daily as new information is added to the municipal financial database. As such graphs will reflect the current data set and the results will be subject to change as the database is updated and verified. However, most information from the previous reporting year will have been posted by the fall of the subsequent year.

Other points to note are:

- The range for most of the graphs is 2009 to 2014.

- Caution should be used when interpreting results as each municipality has unique characteristics affecting how it compares to the group. Also, circumstances may have changed since the December 31, 2014 reporting date.
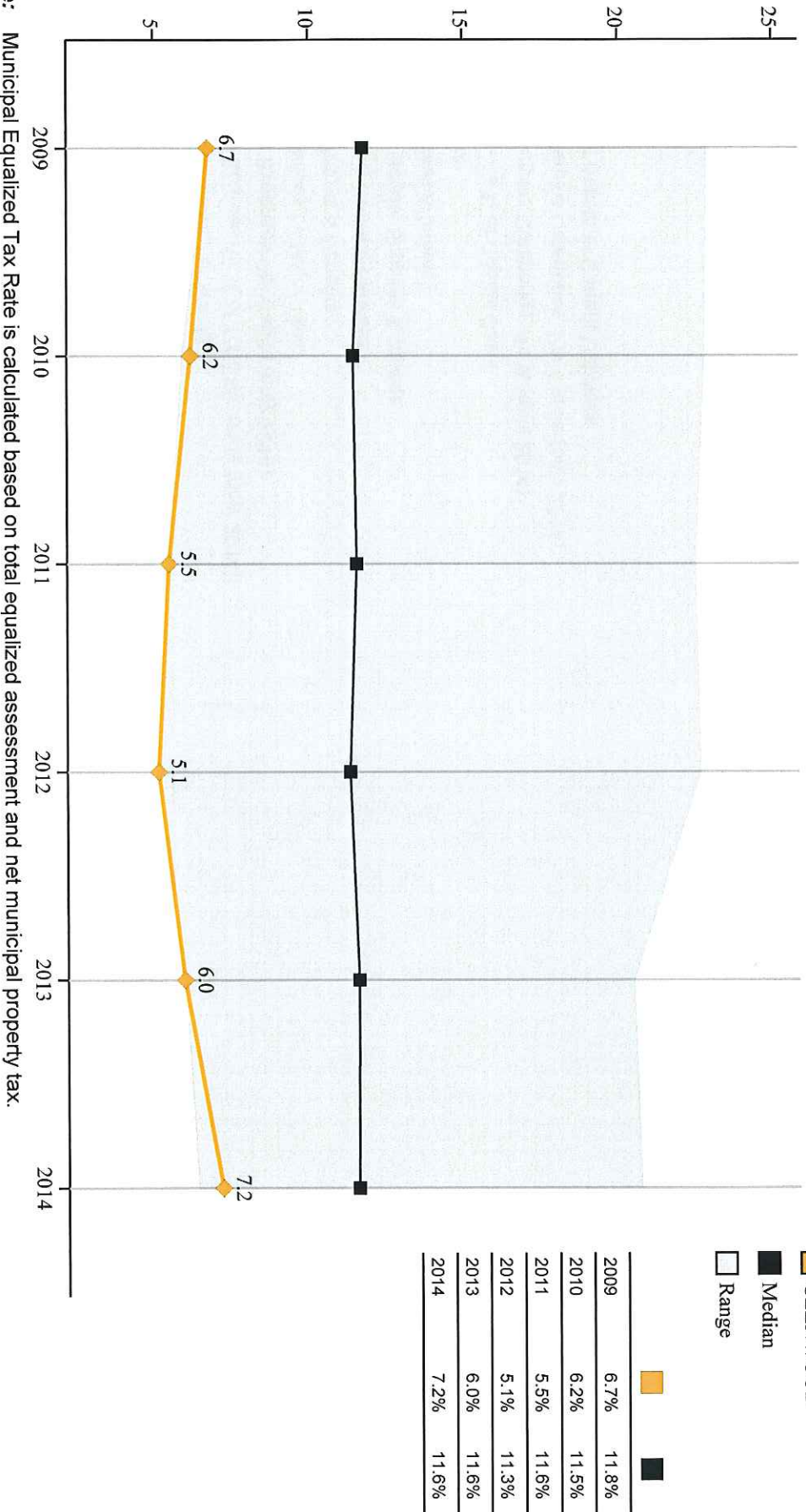
Financial Indicator Graphs
Introduction

Financial Indicator Graphs include:

o Equalized Tax Rates - Municipal/Residential/Non-Residential

o Equalized Assessment Per Capita

o Non-Residential Equalized Assessment as % of Total

o Tax Collection Rate

o Debt & Debt Service as % of the Limits

o Long Term Debt Per Capita

o Major Revenue Sources Per Capita

o Major Revenue Sources As % of Total Revenue (only 2014)

o Broad Function Expenses Per Capita (only 2014)

o Per Capita Expenses by Major Type:

- Salaries, Wages & Benefits

- Contracted & General Services

- Materials, Goods, Supplies & Utilities

- Bank Charges & Interest

- Amortization

o Net Book Value As % of Capital Costs

o Accumulated Surplus Categories, As % (only 2014)

o Accumulated Surplus Categories, Per Capita (only 2014)

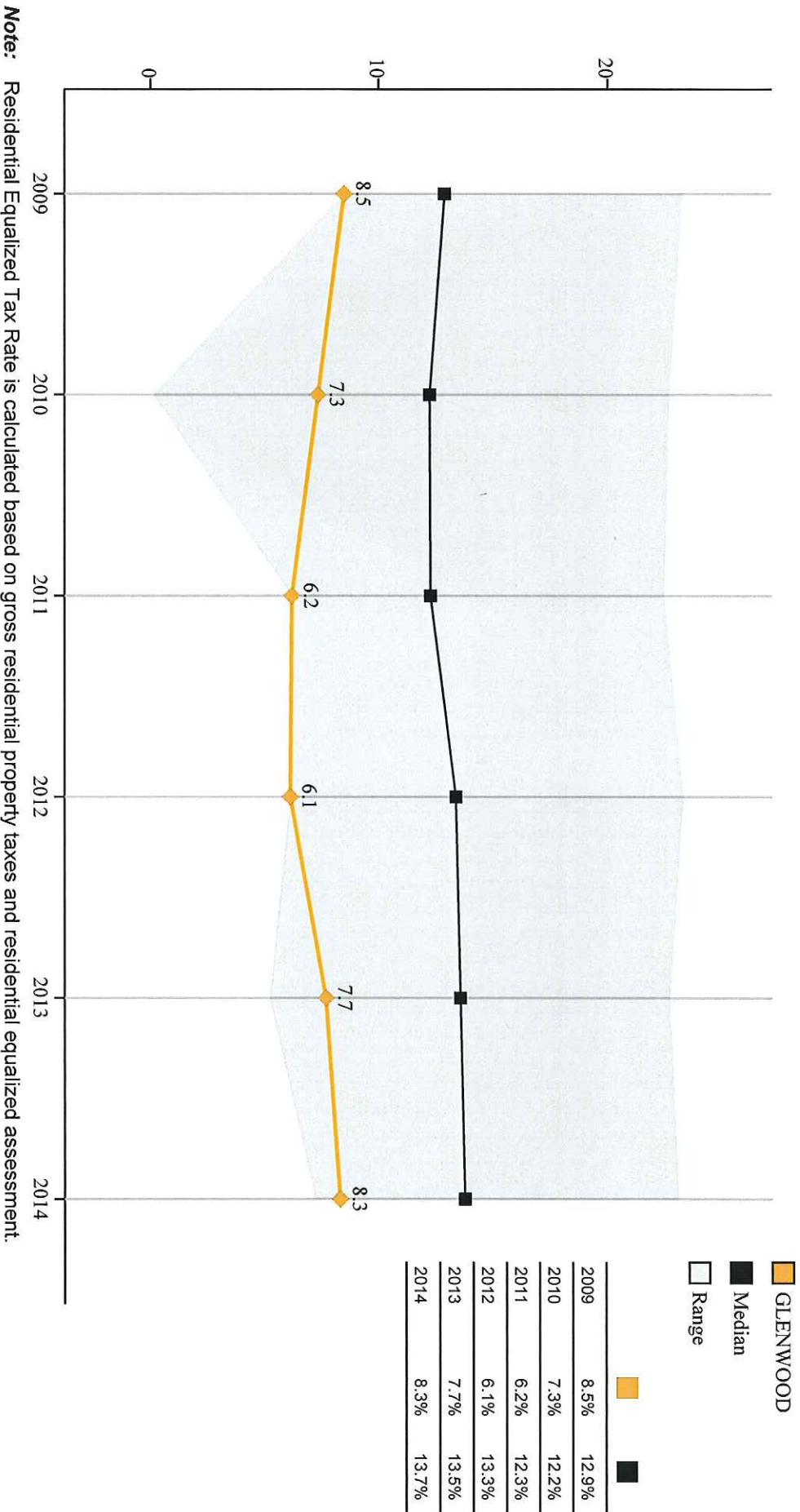o Ratio of Current Assets to Current Liabilities

Alberta

Equalized Tax Rates: Net Municipal

Note: Municipal Equalized Tax Rate is calculated based on total equalized assessment and net municipal property tax.

	GLENWOOD	Median
2009	6.7%	11.8%
2010	6.2%	11.5%
2011	5.5%	11.6%
2012	5.1%	11.3%
2013	6.0%	11.6%
2014	7.2%	11.6%

Legend:
- GLENWOOD
- Median
- Range

Alberta

Equalized Tax Rates: Residential

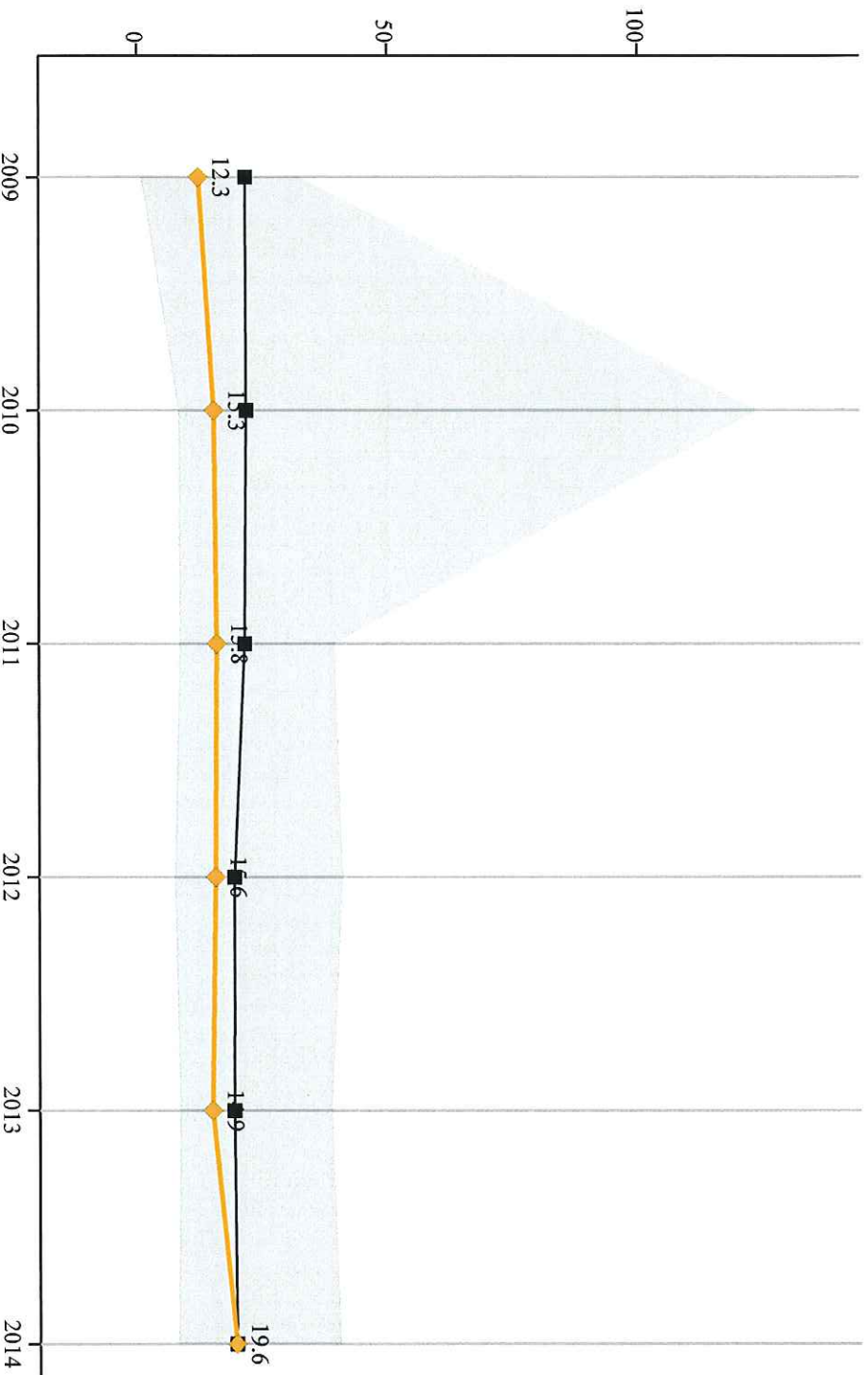|	GLENWOOD	Median
2009	8.5%	12.9%
2010	7.3%	12.2%
2011	6.2%	12.3%
2012	6.1%	13.3%
2013	7.7%	13.5%
2014	8.3%	13.7%

Legend:
- GLENWOOD
- Median
- Range

Note: Residential Equalized Tax Rate is calculated based on gross residential property taxes and residential equalized assessment.
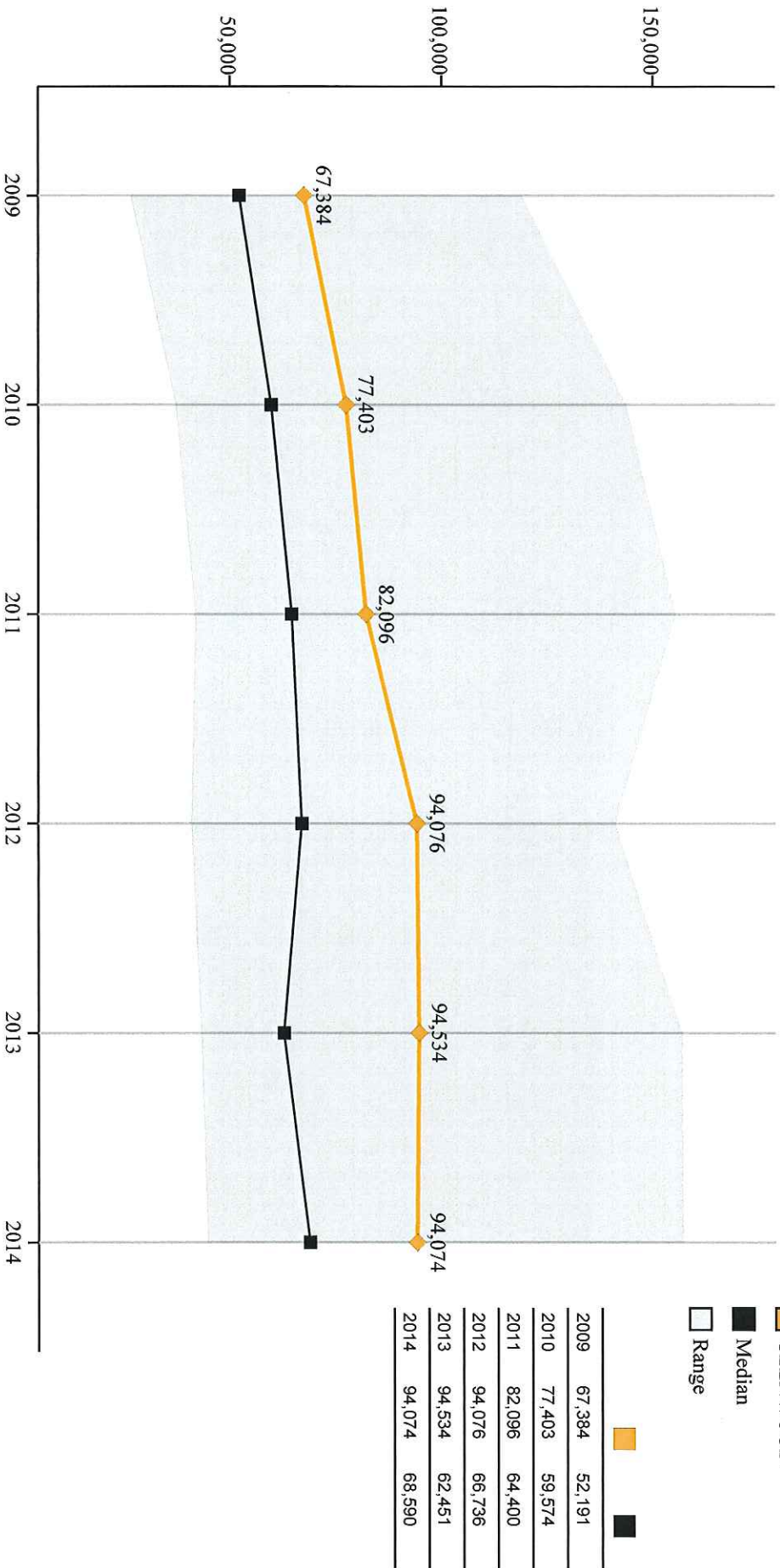
Equalized Tax Rates: Non-Residential

Note: Non-Residential Equalized Tax Rate is calculated based on gross non-residential property taxes and non-residential equalized assessment

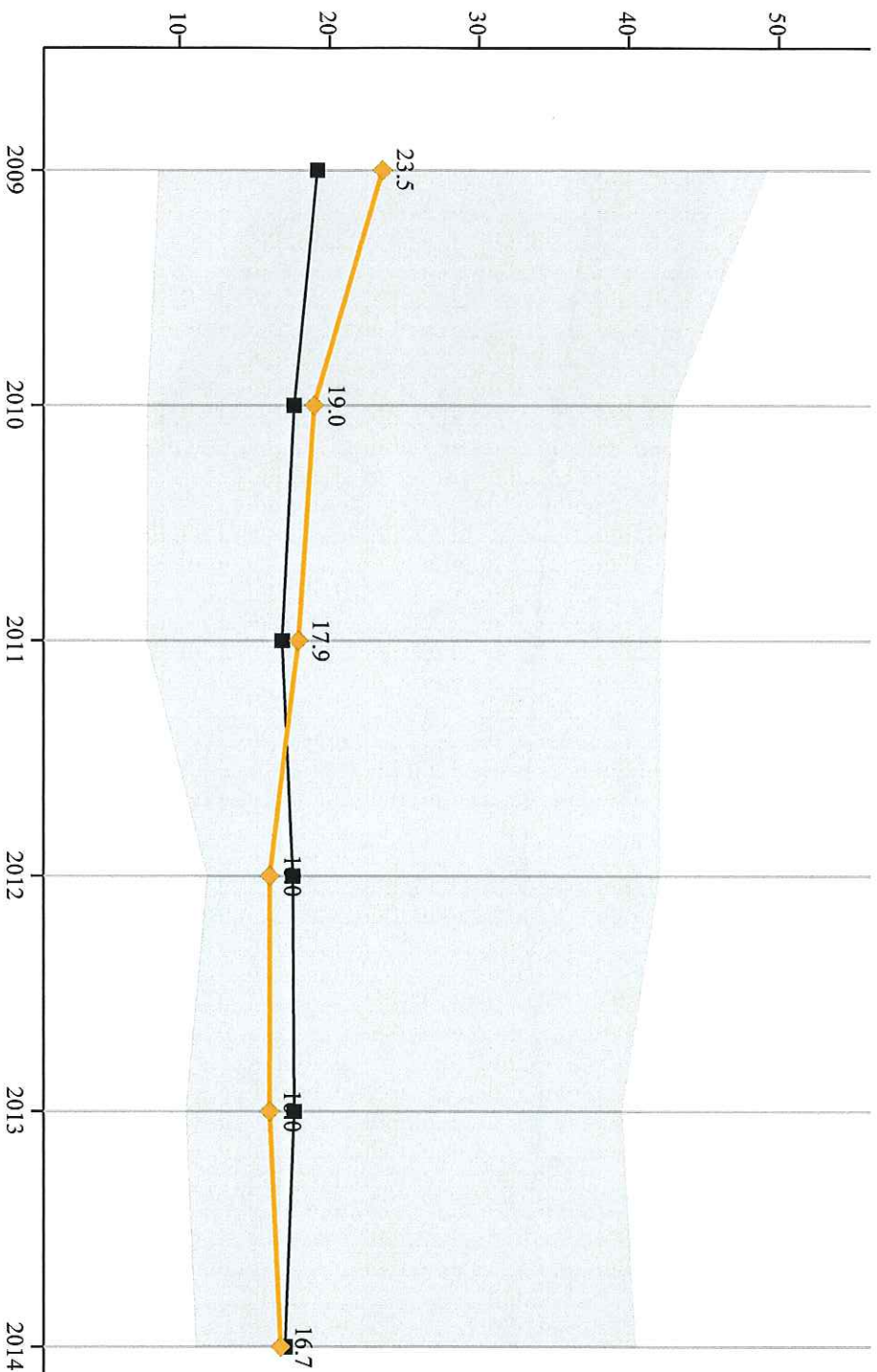|	GLENWOOD	Median
	■	■
2009	12.3%	21.6%
2010	15.3%	21.7%
2011	15.8%	21.4%
2012	15.6%	19.3%
2013	14.9%	19.2%
2014	19.6%	19.6%

Legend:
- GLENWOOD
- Median
- Range

Alberta

Total Equalized Assessment Per Capita

	GLENWOOD	Median
2009	67,384	52,191
2010	77,403	59,574
2011	82,096	64,400
2012	94,076	66,736
2013	94,534	62,451
2014	94,074	68,590

Legend:
- GLENWOOD
- Median
- Range

Note: Equalized Assessment Per Capita approximates a municipality's ability to generate property tax revenue in comparison to similar municipalities
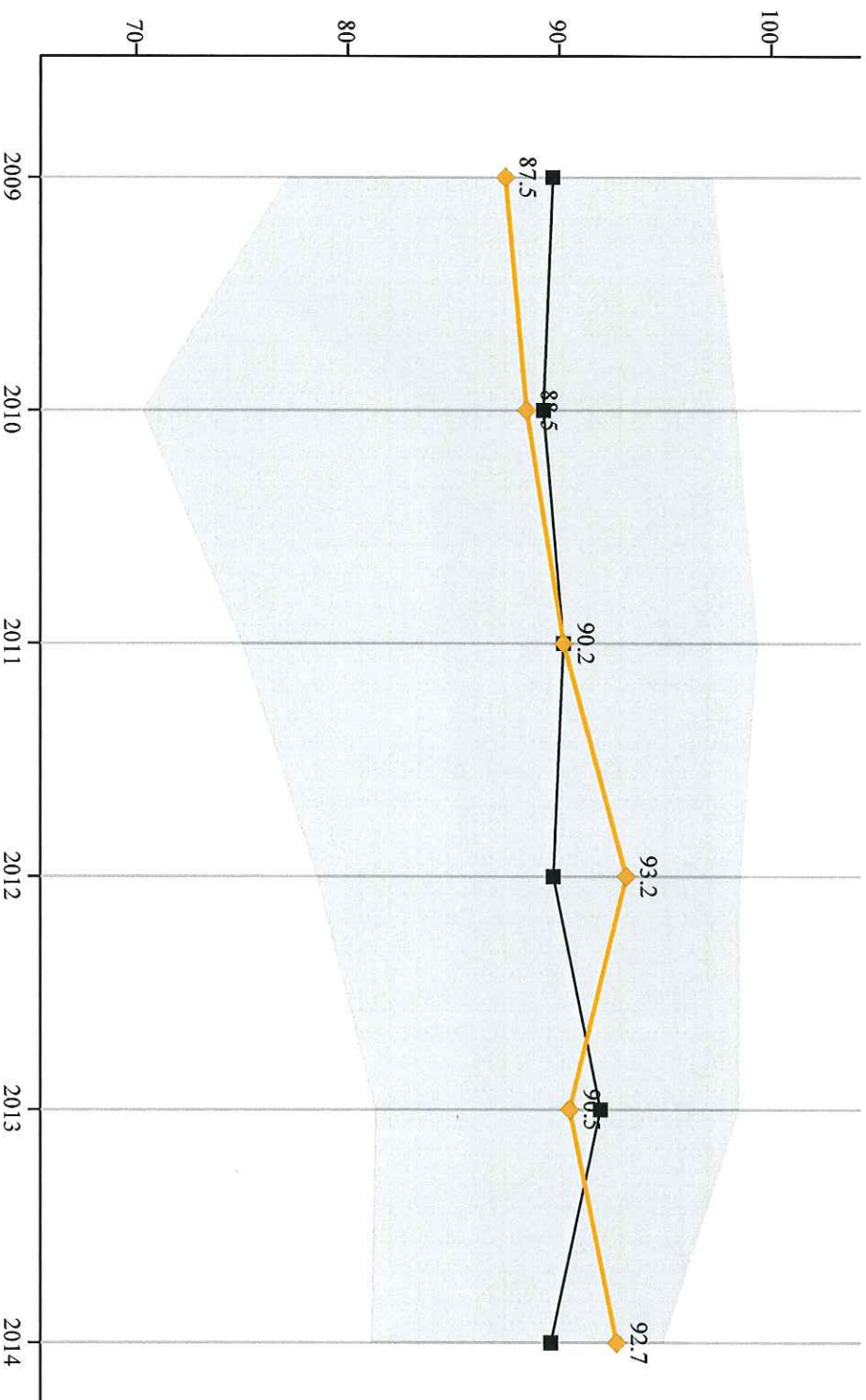
Alberta

Non-Residential Assessment as % of Total Equalized Assessment

	GLENWOOD	Median
2009	23.5%	19.2%
2010	19.0%	17.6%
2011	17.9%	16.9%
2012	16.0%	17.5%
2013	16.0%	17.6%
2014	16.7%	17.0%

Legend: GLENWOOD, Median, Range

Tax Collection Rates

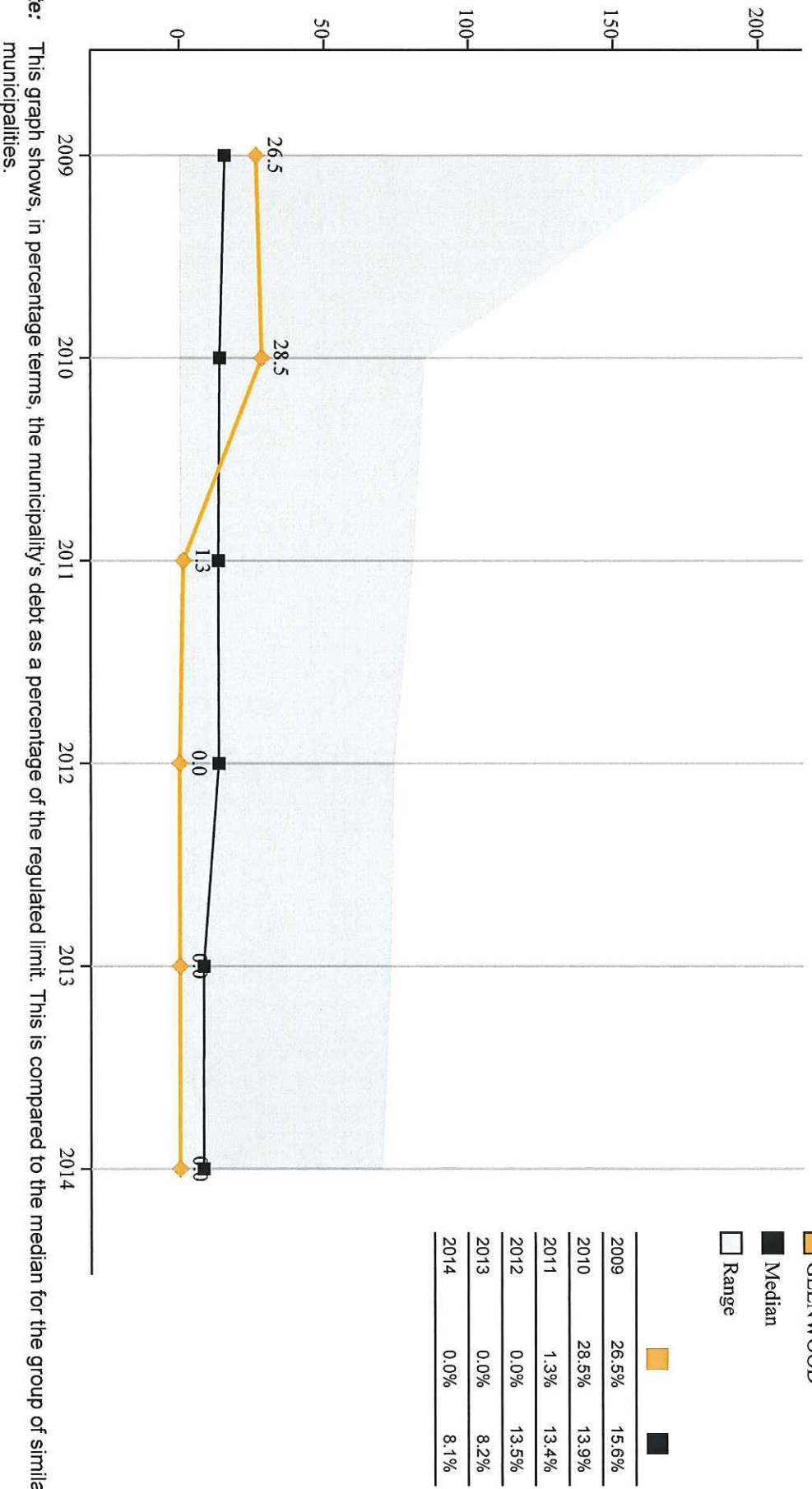|	GLENWOOD	Median
	GLENWOOD	Median
	Range	
2009	87.5%	89.7%
2010	88.5%	89.3%
2011	90.2%	90.2%
2012	93.2%	89.7%
2013	90.5%	92.0%
2014	92.7%	89.6%

Note: This indicator reflects the percentage of taxes and grants in place of taxes which are collected by the municipality in the year in which they are levied.

GLENWOOD

Percent of Debt Limit Used

Legend:
- GLENWOOD (orange)
- Median (black)
- Range

	GLENWOOD	Median
2009	26.5%	15.6%
2010	28.5%	13.9%
2011	1.3%	13.4%
2012	0.0%	13.5%
2013	0.0%	8.2%
2014	0.0%	8.1%

Graph data labels: 26.5, 28.5, 1.3, 0.0, 0.0

Note: This graph shows, in percentage terms, the municipality's debt as a percentage of the regulated limit. This is compared to the median for the group of similar municipalities.

Percent of Debt Service Limit Used

	GLENWOOD	
	Median	
	Range	
2009	12.2%	13.9%
2010	66.8%	15.2%
2011	7.9%	9.8%
2012	0.0%	10.1%
2013	0.0%	7.4%
2014	0.0%	7.0%
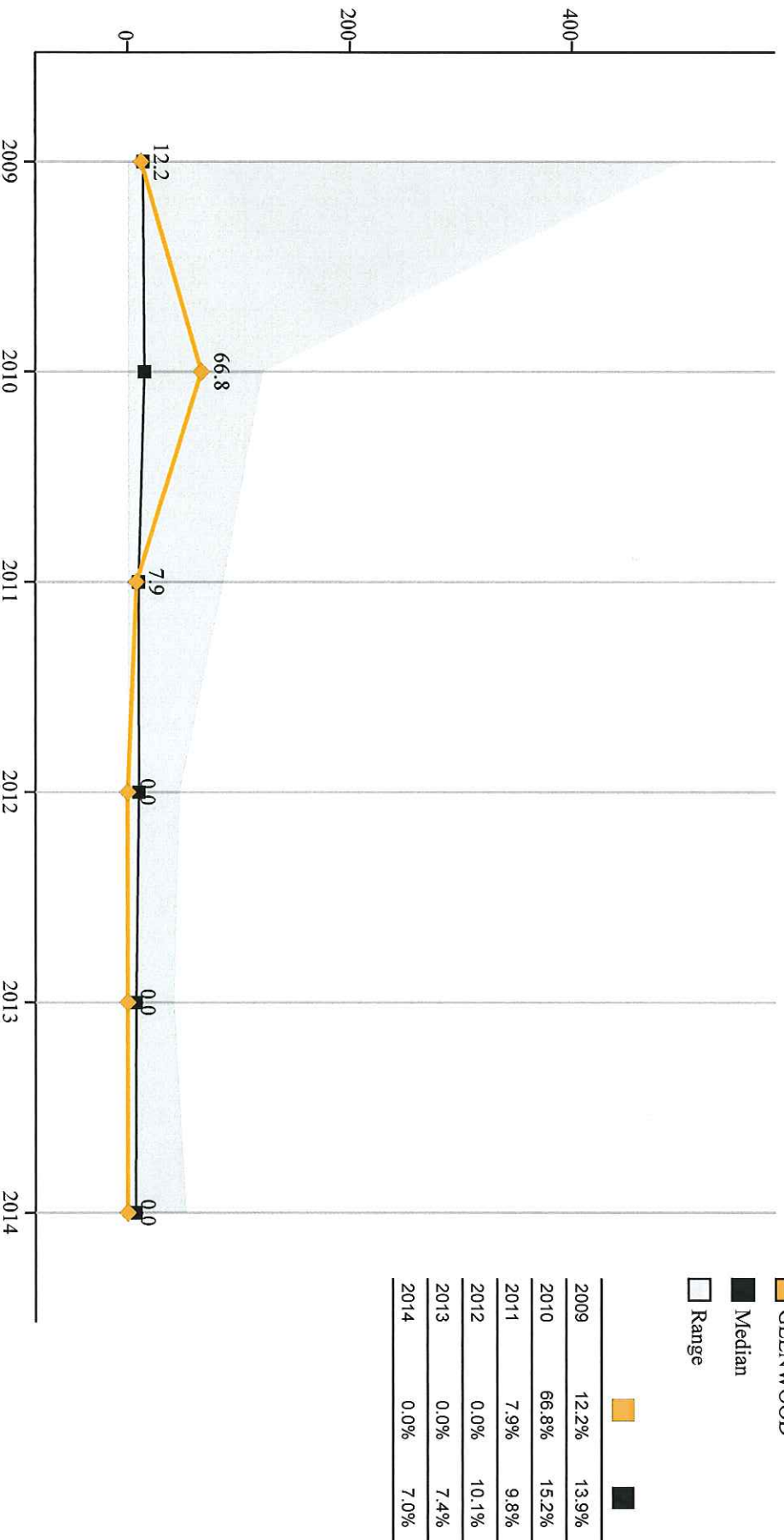
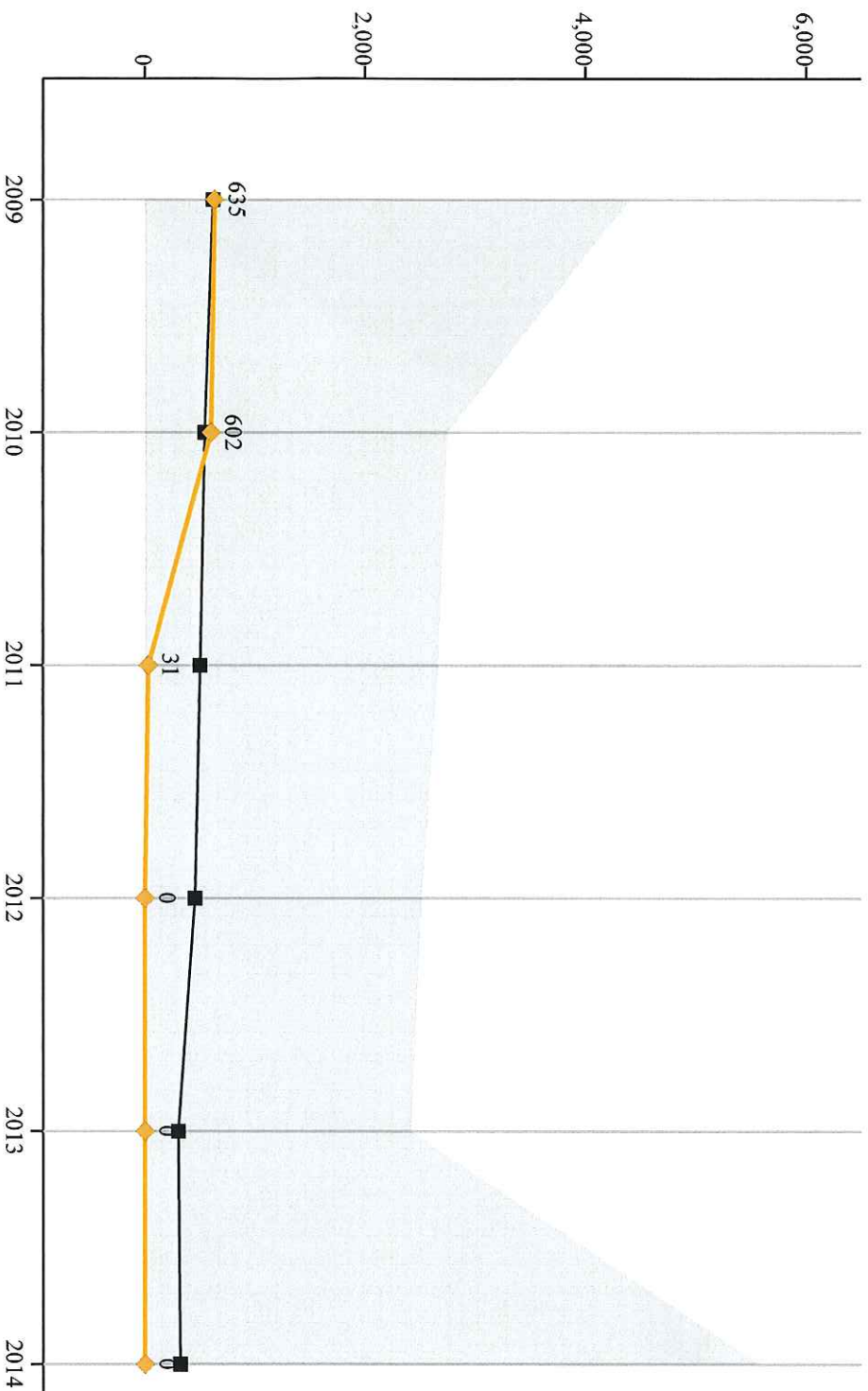*Note:* This graph shows, in percentage terms, the municipality's current debt servicing requirement relative to the regulated limit. This is compared to the median for the group of similar municipalities.
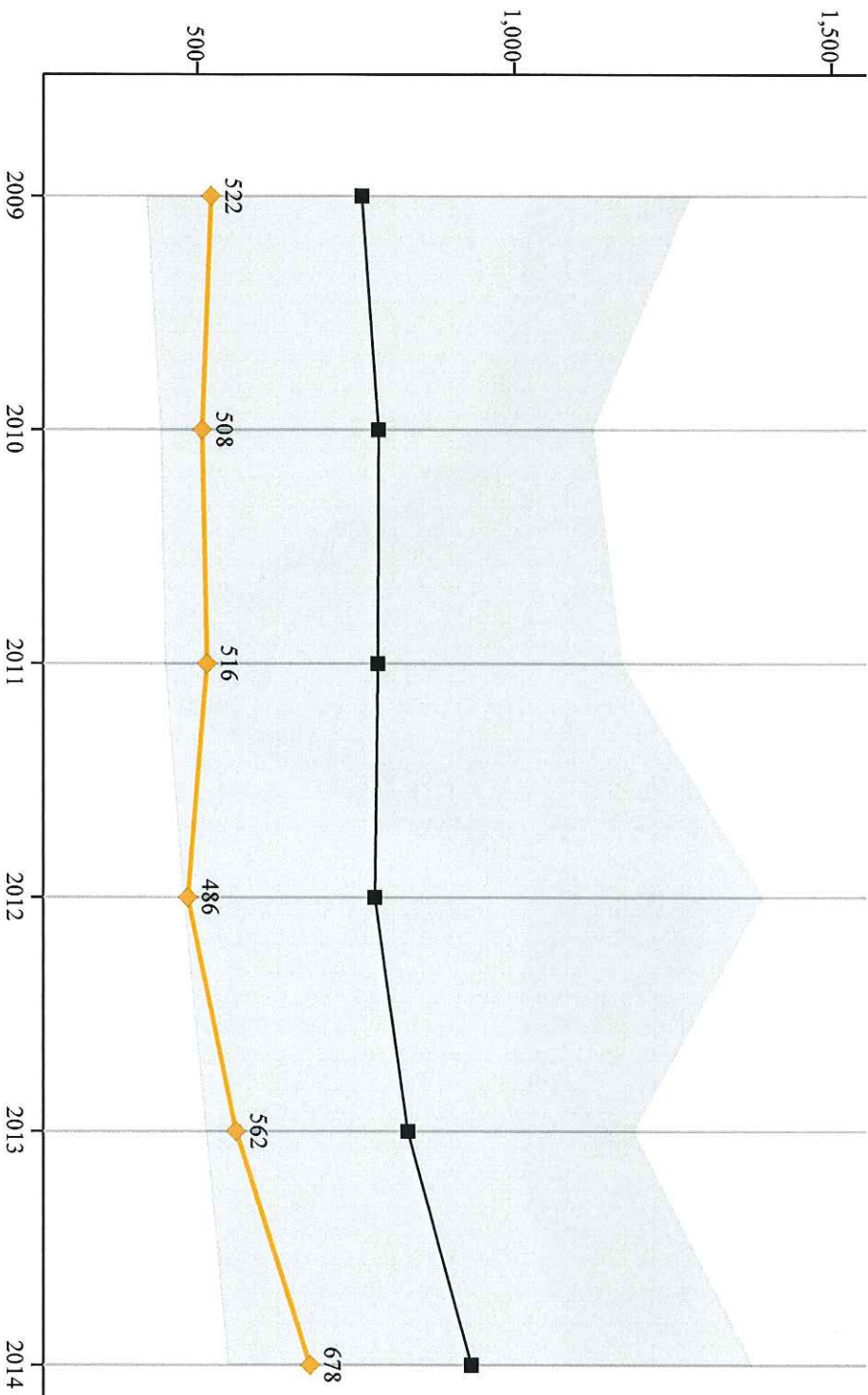
Long Term Municipal Debt Per Capita

	GLENWOOD	
	🟧	⬛
2009	635	621
2010	602	544
2011	31	502
2012	0	455
2013	0	303
2014	0	320

Legend: 🟧 GLENWOOD ⬛ Median ⬜ Range

Alberta

Revenue Sources Per Capita: Net Municipal Property Taxes

	GLENWOOD	Median
	Range	
2009	522	759
2010	508	786
2011	516	785
2012	486	781
2013	562	833
2014	678	933

Revenue Sources Per Capita: Total Grants
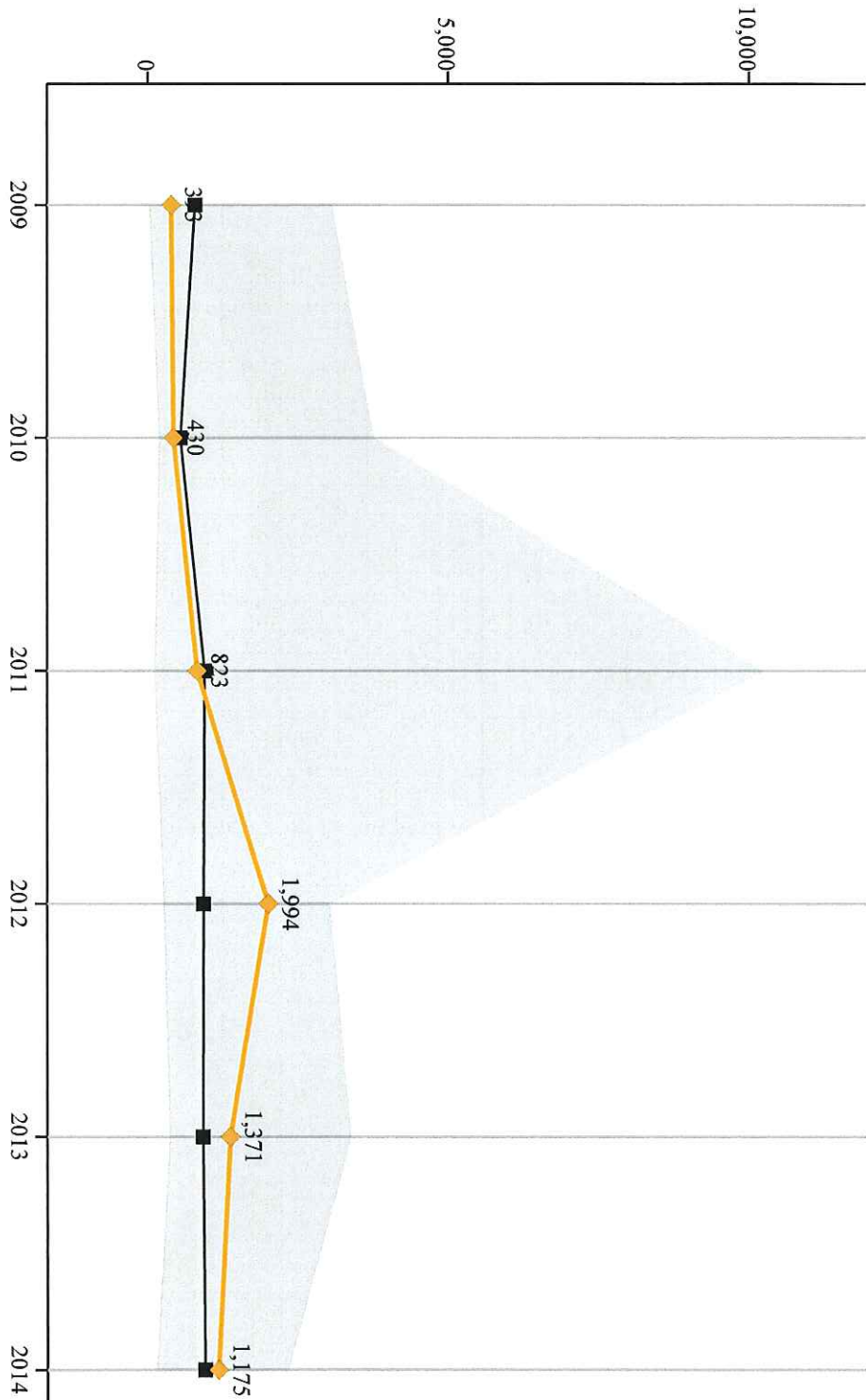
	GLENWOOD	Median
2009	393	790
2010	430	548
2011	823	946
2012	1,994	928
2013	1,371	917
2014	1,175	950

Legend:
- GLENWOOD
- Median
- Range

Alberta

Revenue Sources Per Capita: Sales and User Charges
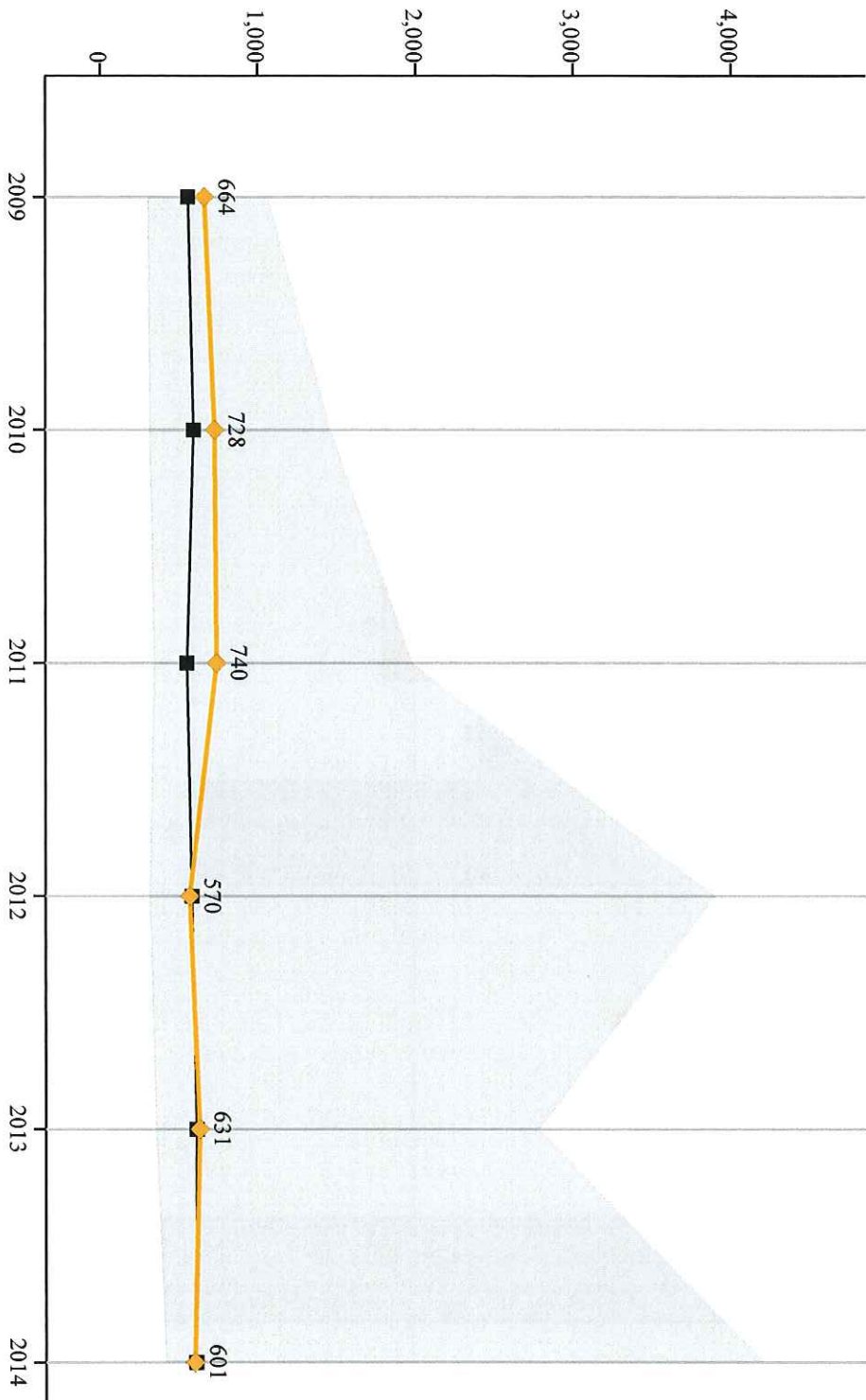
Legend:
- GLENWOOD (orange)
- Median (black)
- Range (white)

	GLENWOOD	
2009	664	561
2010	728	595
2011	740	553
2012	570	583
2013	631	612
2014	601	607

Data points (GLENWOOD orange line): 664 (2009), 728 (2010), 740 (2011), 570 (2012), 631 (2013), 601 (2014)

Alberta

Major Revenue Sources As % of Total Revenue, 2014

Net Municipal Property Tax
- 25
- 28
- 44

Total Grants
- 43
- 34
- 60

Sales and User Charges
- 22
- 21
- 62

Legend:
- GLENWOOD
- Group Median
- Group Maximum

Alberta
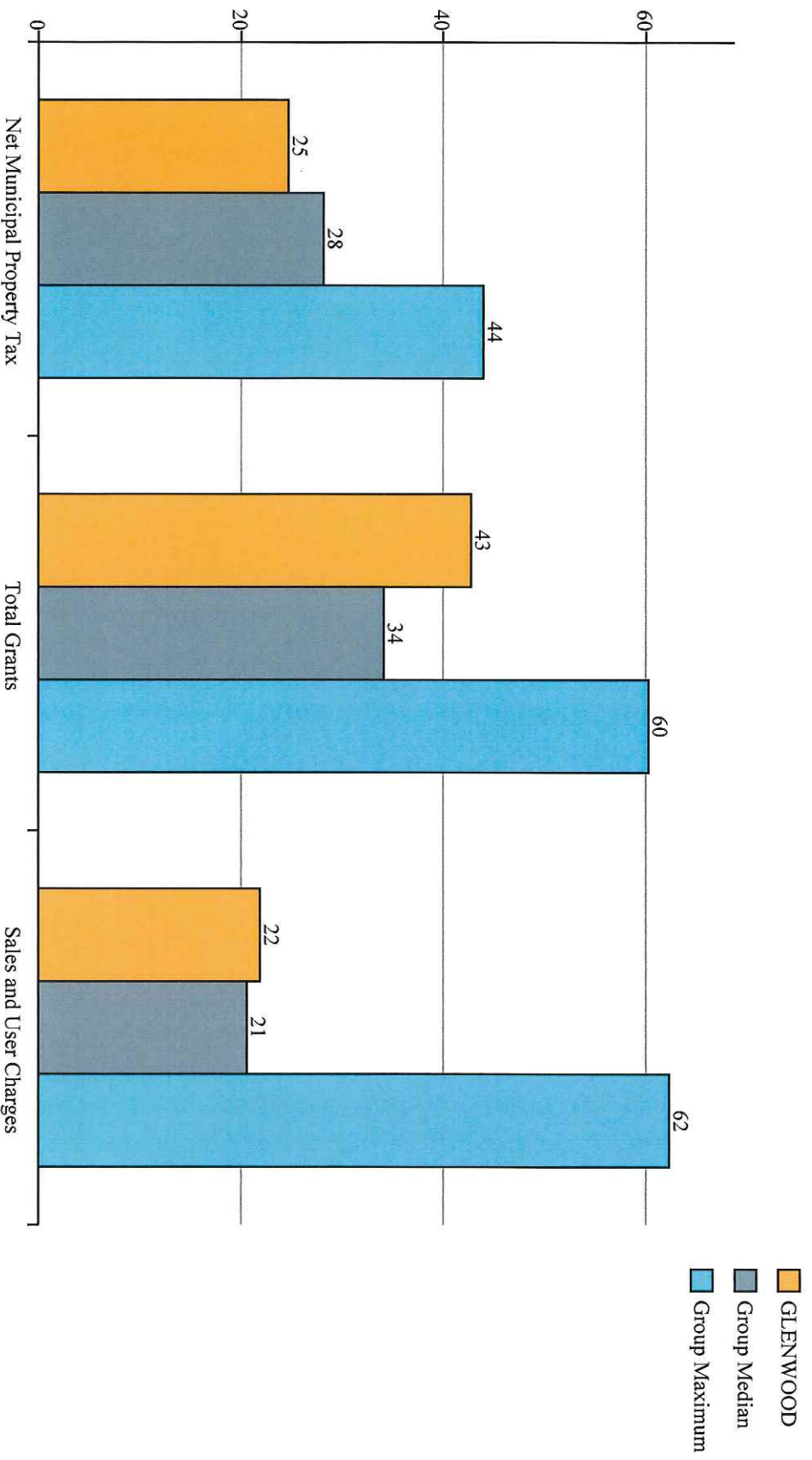
Major Expenditures Per Capita by Broad Function, 2014

Legend:
- GLENWOOD
- Group Median
- Group Maximum

Function	GLENWOOD	Group Median	Group Maximum
General Government	599	594	1,131
Protective Services	88	106	696
Transportation	459	599	1,115
Environment	641	720	5,228
Recreation	373	203	527
Total	2,186	2,548	7,307

Alberta
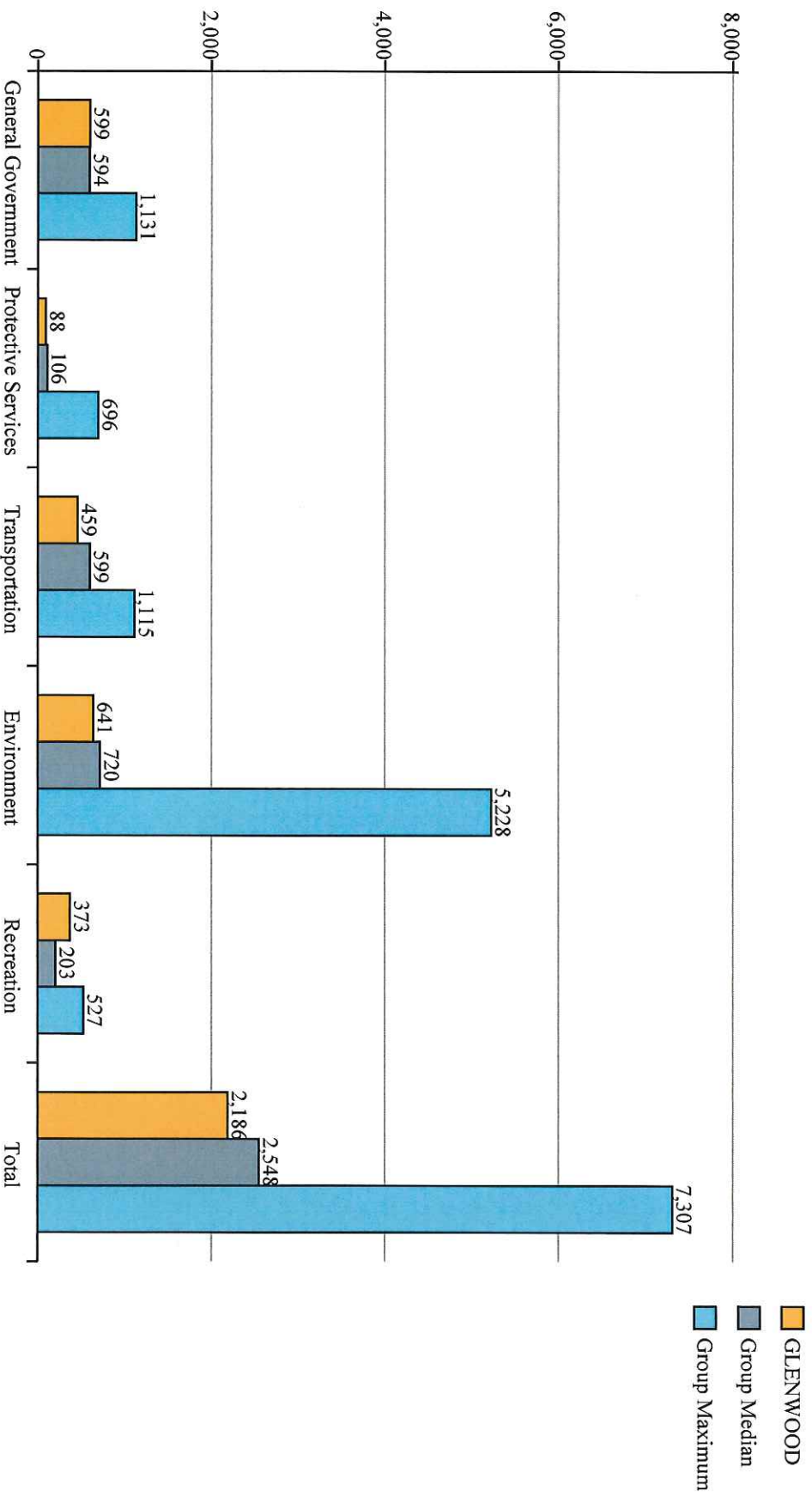
Major Expenditures Per Capita by Type: Salaries, Wages and Benefits
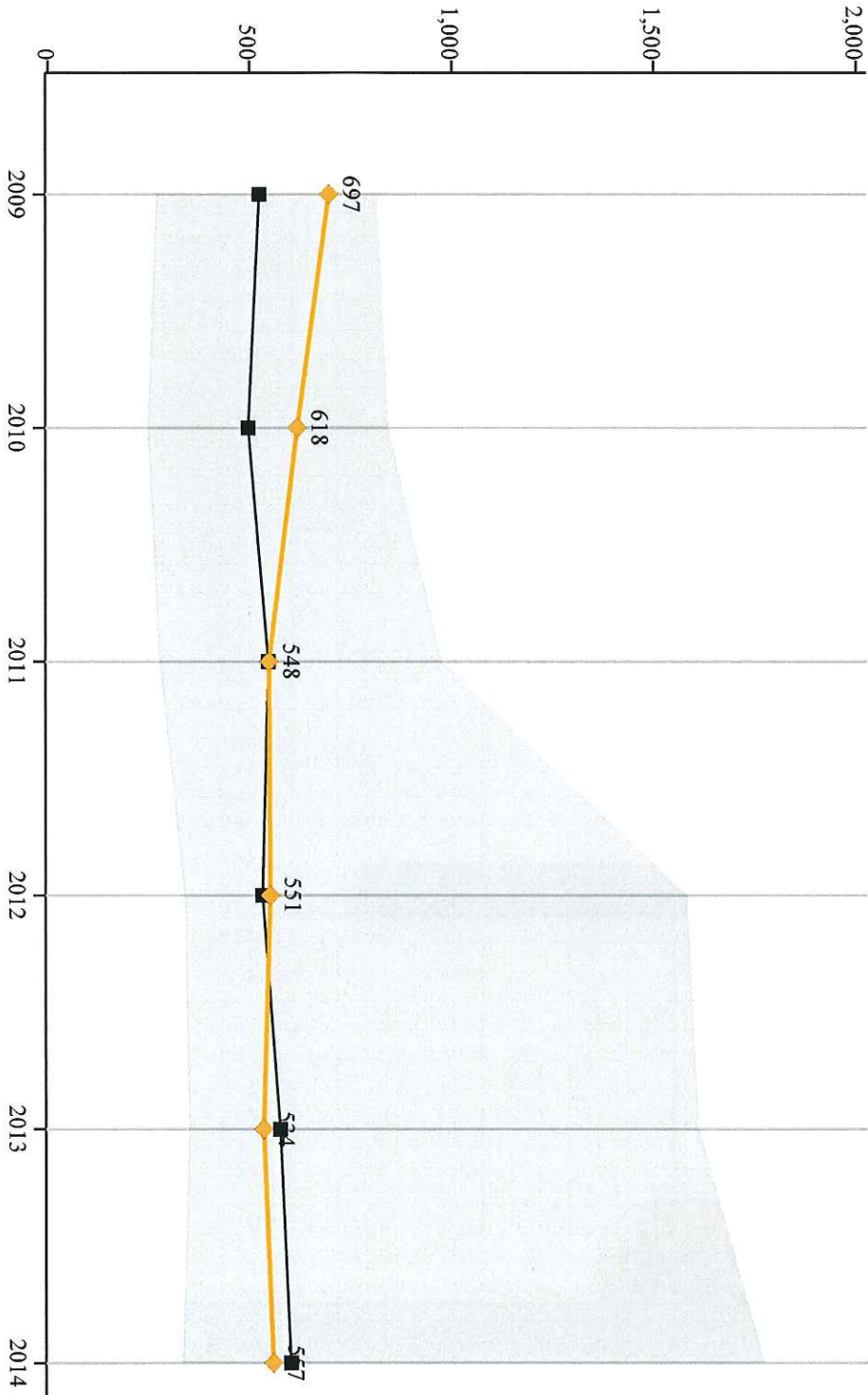
	GLENWOOD	
2009	697	525
2010	618	497
2011	548	546
2012	551	532
2013	534	575
2014	557	600

Legend:
- GLENWOOD
- Median
- Range

Major Expenditures Per Capita by Type: Contracted and General Services
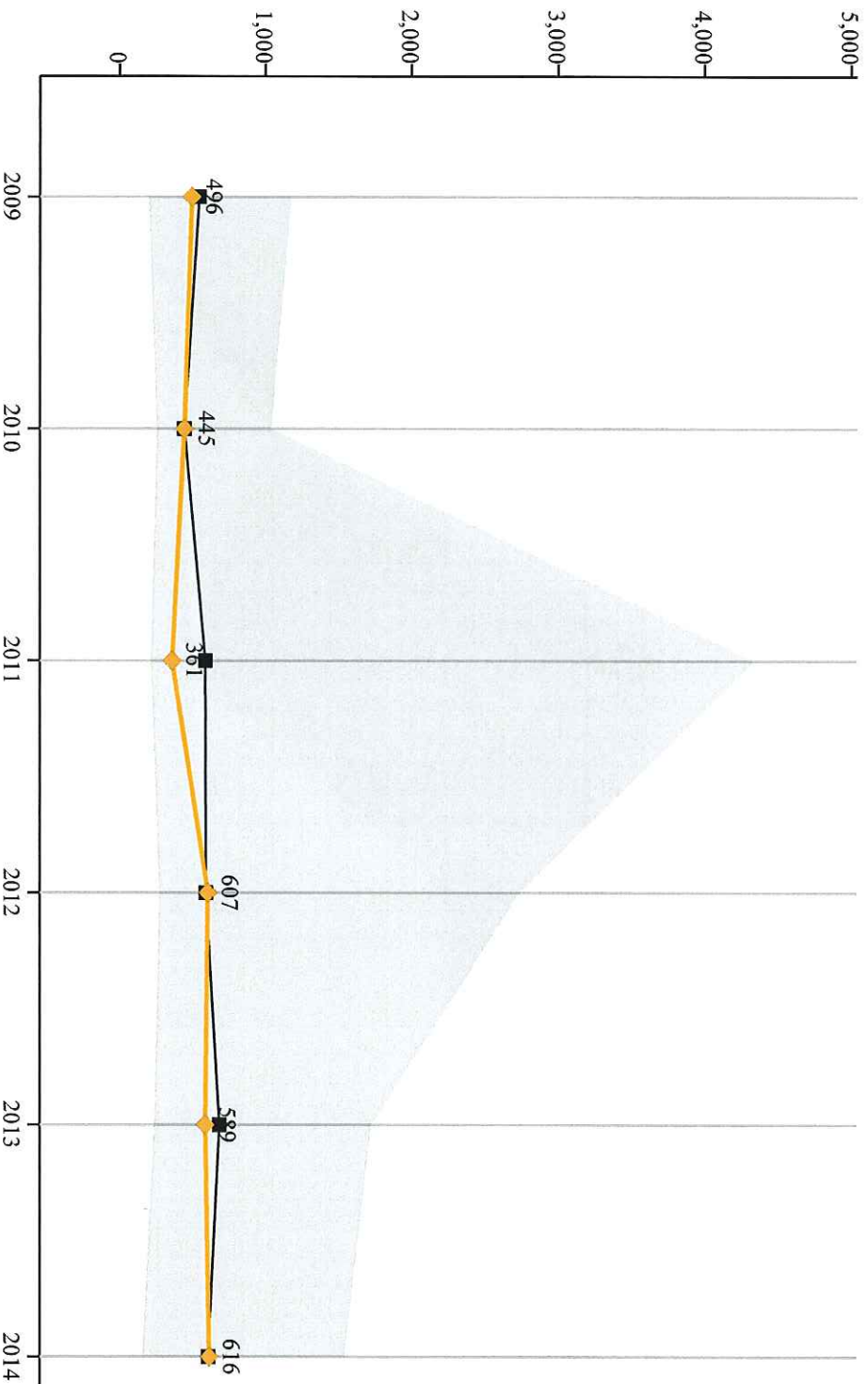
	GLENWOOD	Median
2009	496	547
2010	445	445
2011	361	590
2012	607	594
2013	589	686
2014	616	608

Legend:
- GLENWOOD
- Median
- Range

Major Expenditures Per Capita by Type: Materials, Goods, Supplies and Utilities
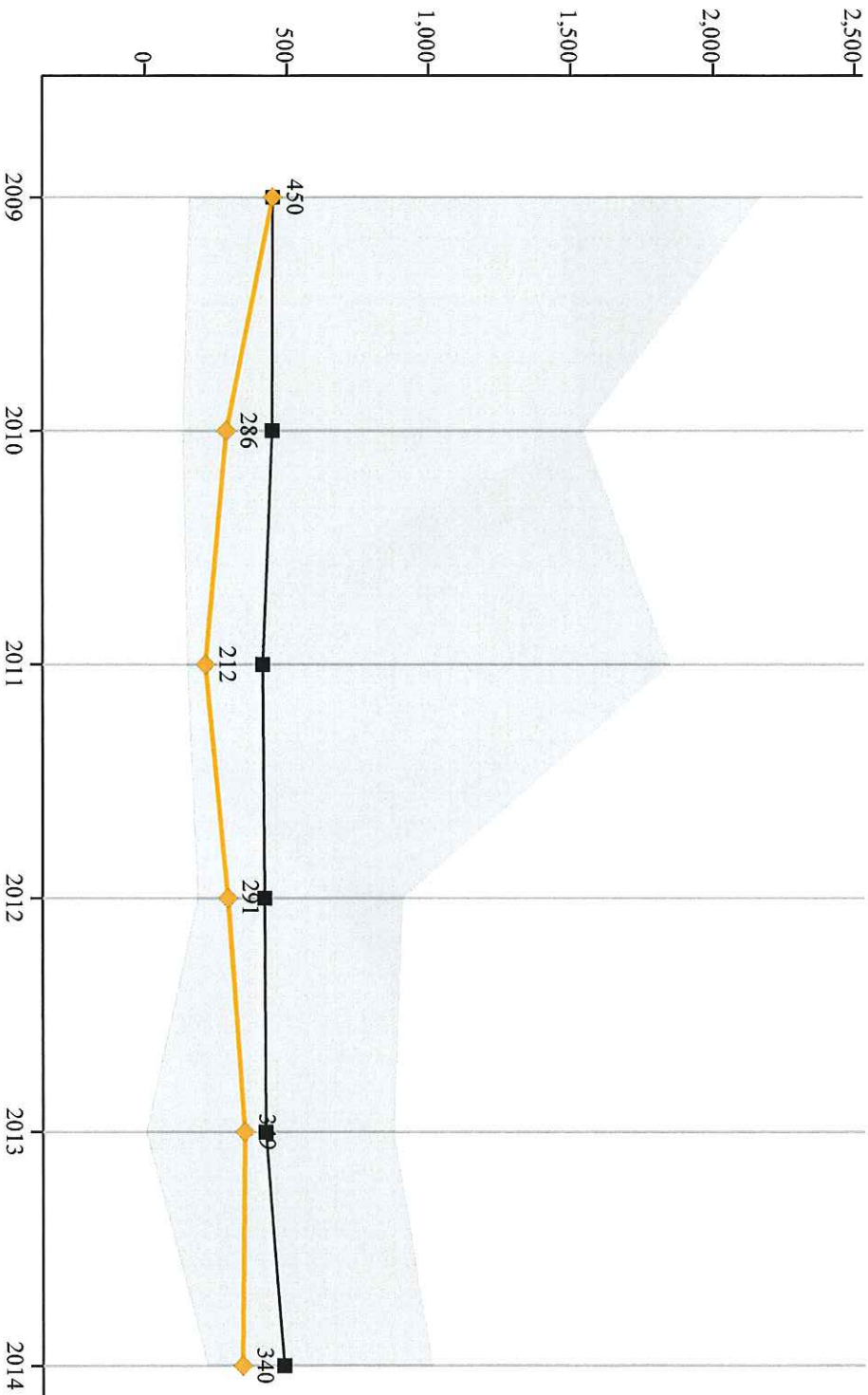
	GLENWOOD	
	■ Median	
	□ Range	
	GLENWOOD	■
2009	450	450
2010	286	448
2011	212	414
2012	291	419
2013	349	422
2014	340	487

Major Expenditures Per Capita by Type: Interest and Banking

	GLENWOOD	Median
2009	13	13
2010	25	25
2011	11	26
2012	6	26
2013	7	21
2014	6	16

Legend:
- GLENWOOD (orange)
- Median (black)
- Range (white)
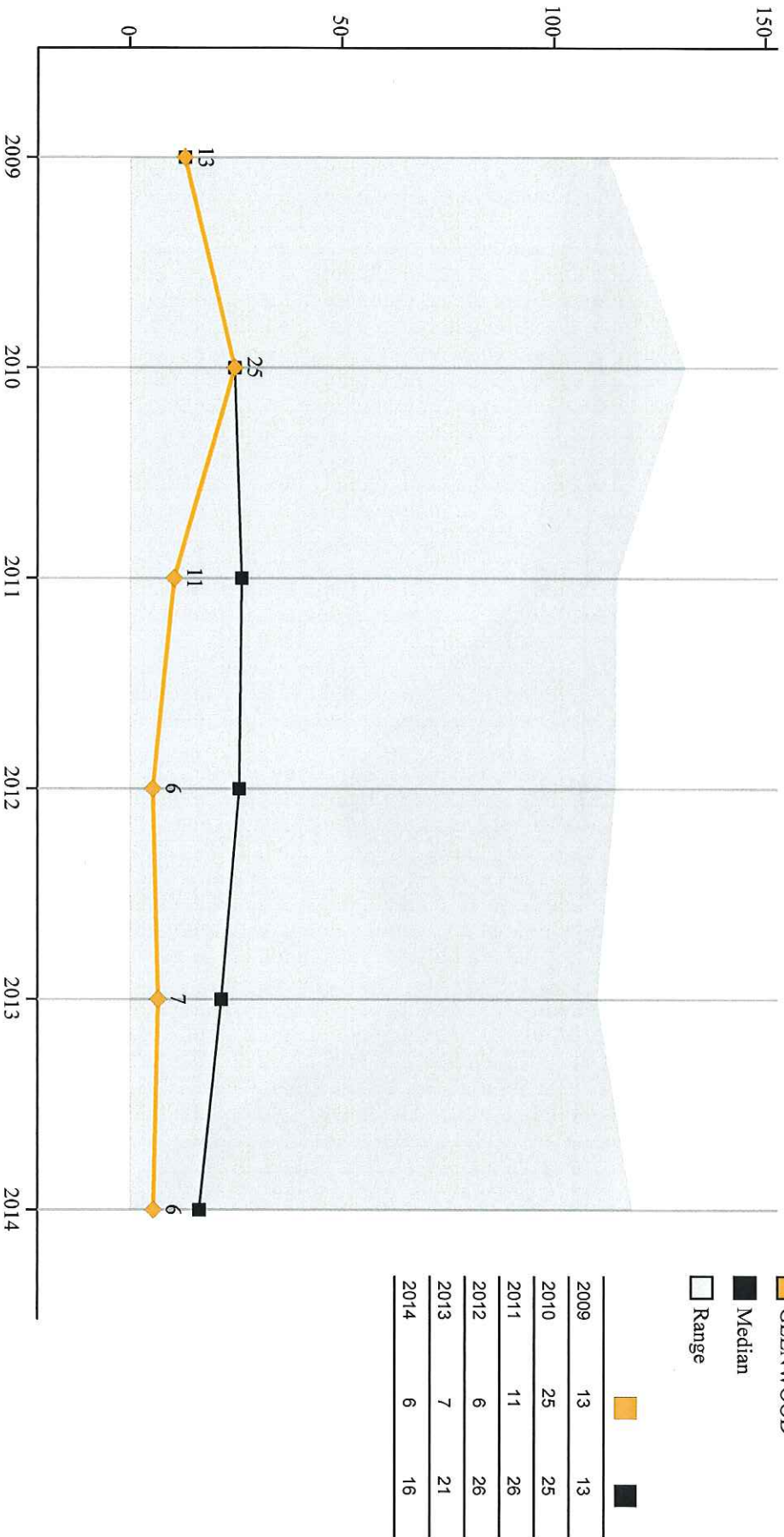
Major Expenditures Per Capita by Type: Amortization of Tangible Capital Assets
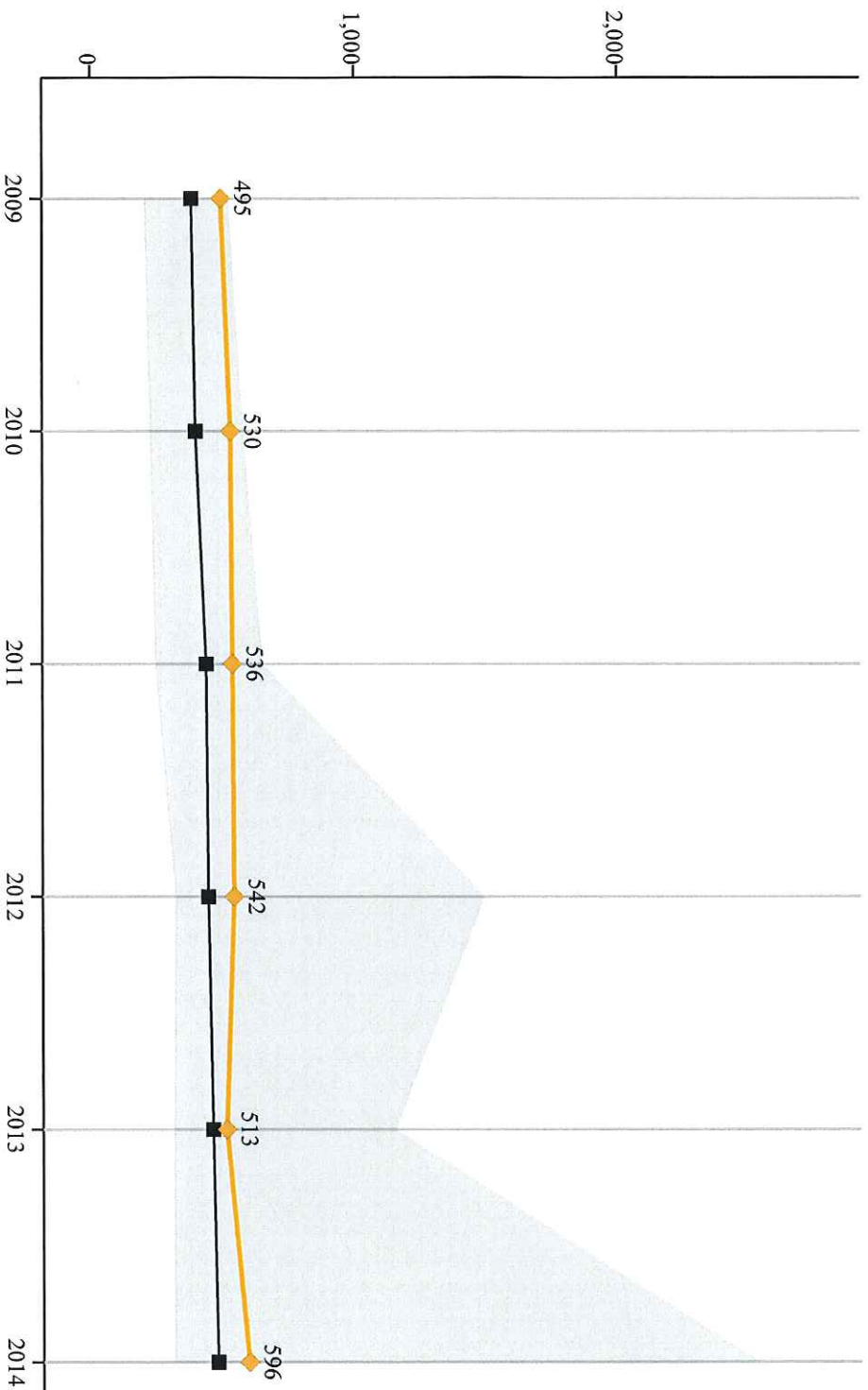
	GLENWOOD	
2009	495	385
2010	530	399
2011	536	438
2012	542	445
2013	513	461
2014	596	478

GLENWOOD
Median
Range

Alberta

Net Book Value as % of Total Capital Property Costs
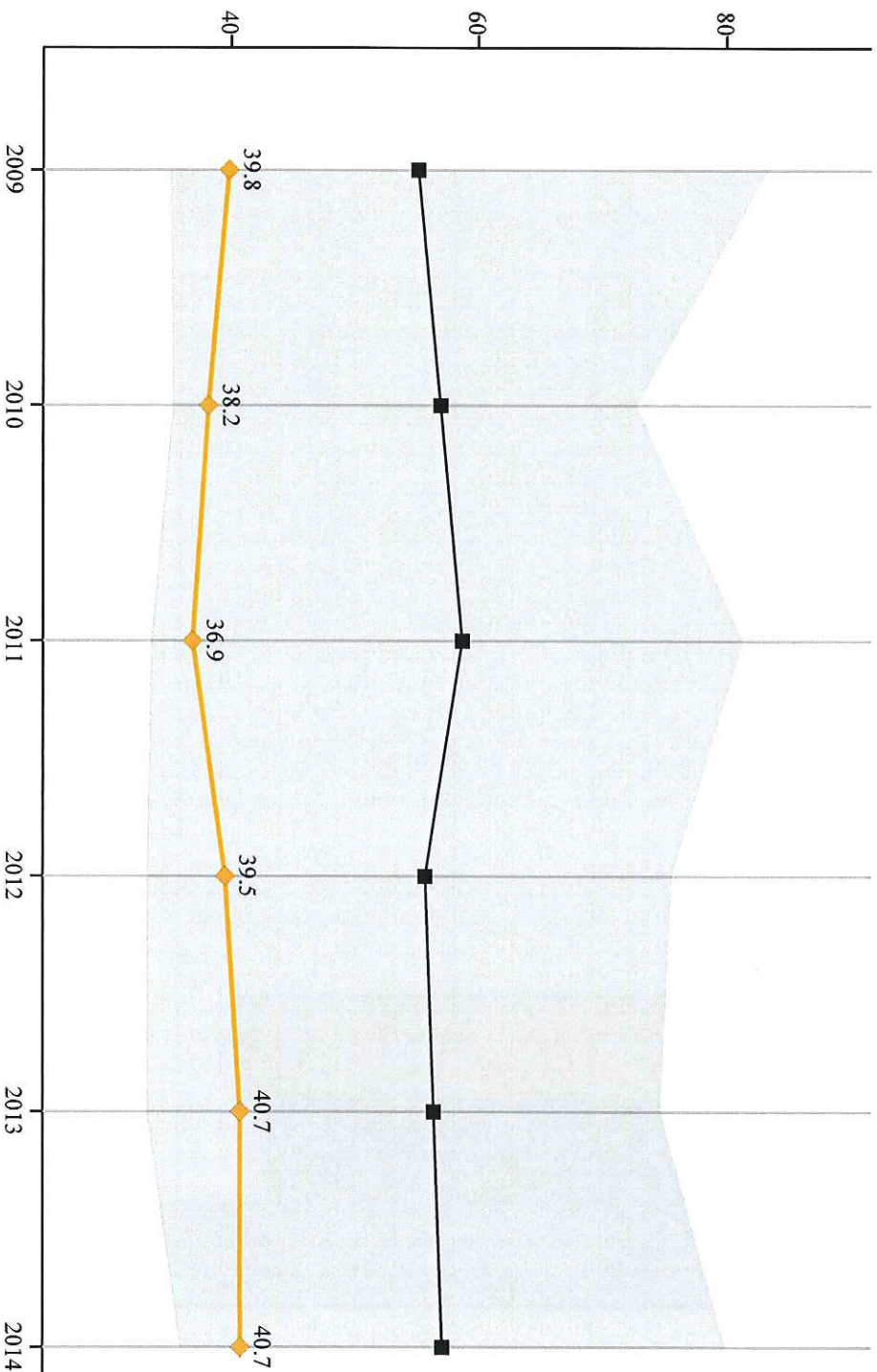
	GLENWOOD	Median
	□ Range	
2009	39.8%	55.2%
2010	38.2%	57.0%
2011	36.9%	58.7%
2012	39.5%	55.7%
2013	40.7%	56.4%
2014	40.7%	57.1%

Accumulated Surplus Categories as % of Total, 2014

Legend:
- GLENWOOD
- Group Median
- Group Maximum

Unrestricted: 9, 9, 29
Restricted: 0, 3, 15
Equity in TCA: 91, 87, 102

Alberta
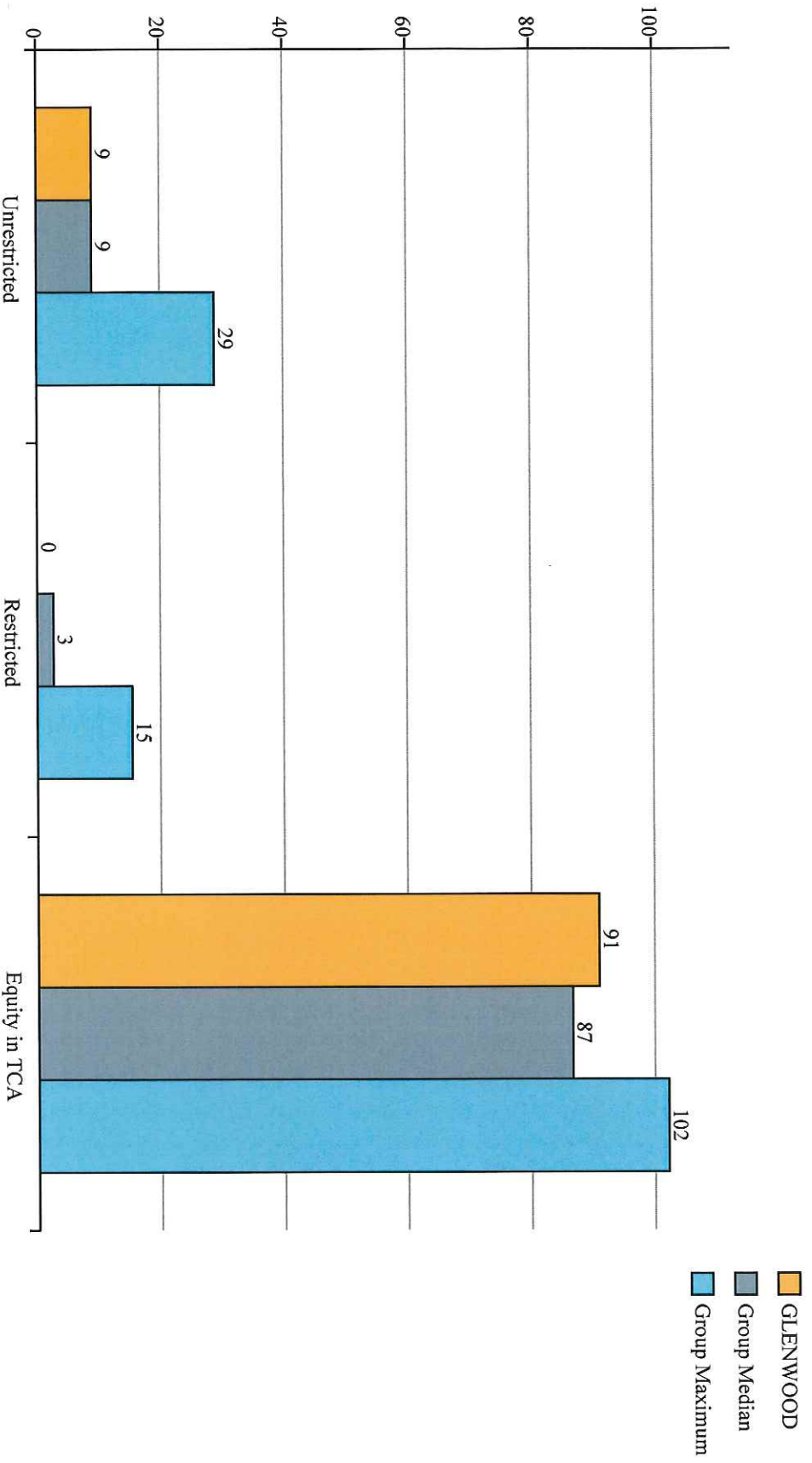
Accumulated Surplus Per Capita, 2014

Legend:
- GLENWOOD
- Group Median
- Group Maximum

Category	GLENWOOD	Group Median	Group Maximum
Unrestricted	939	1,055	3,587
Restricted	0	257	2,050
Equity in TCA	9,510	9,510	55,906
Total	10,449	10,933	58,698

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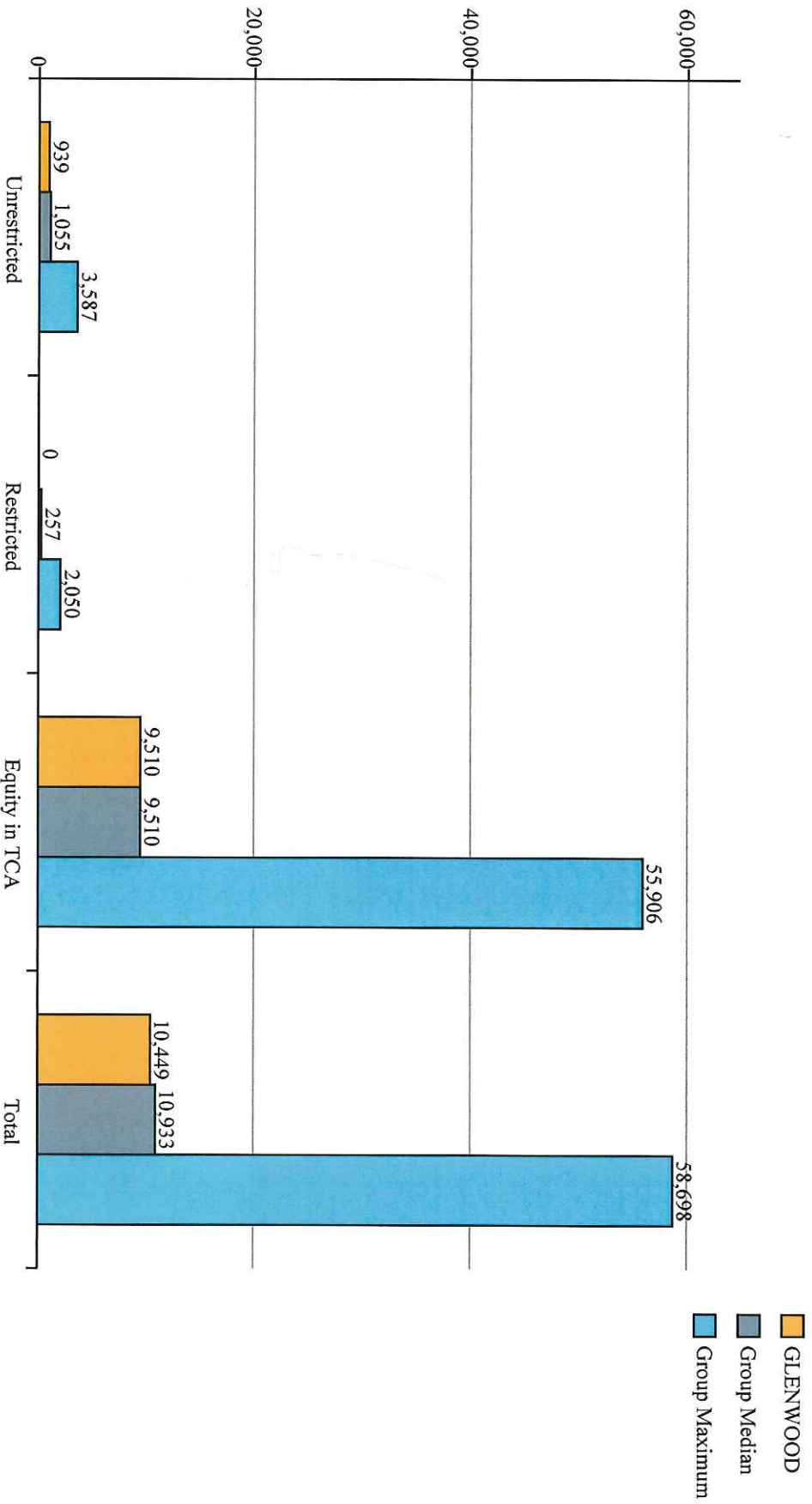
Ratio of Current Assets to Liabilities

Legend:
- Assets
- Liabilities
- Ratio

Year	Assets	Liabilities	Ratio
2009	274,313	40,156	6.83
2010	350,945	166,866	2.10
2011	571,078	392,071	1.46
2012	566,448	384,218	1.47
2013	379,631	175,799	2.16
2014	466,117	208,408	2.24
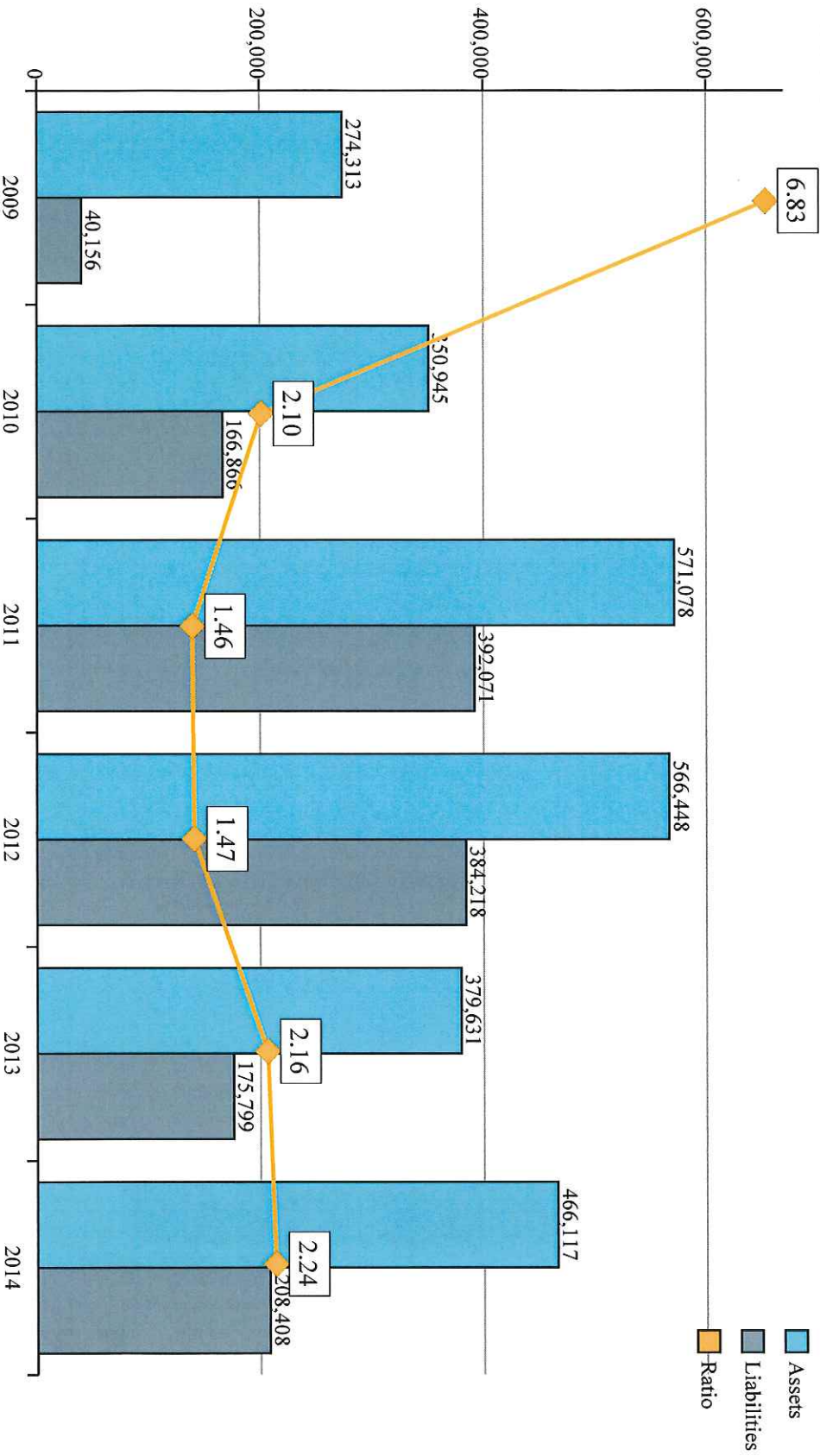
Note: The current ratio calculation measures ability to meet short-term obligations with existing liquid assets. "Current Assets" are those which are liquid in nature (cash or an asset which can be easily converted to cash). Inventory is excluded from the calculation. "Current Liabilities" are generally obligations coming due within the next fiscal year. The ratio is shown in the centre of the column. A ratio greater than one indicates the degree to which current assets exceed current liabilities; a ratio smaller

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Equalized Assessment Per Capita

BIG VALLEY
NAMPA 68,590
CHAUVIN 63,736
ROCKYFORD 88,194
ELNORA 71,496
BARONS 60,571
LONGVIEW 157,074
DONNELLY 62,222
VILNA 46,114
GLENWOOD 94,074
CHIPMAN 89,896
COUTTS 78,441
WILLINGDON 66,848
LOUGHEED 58,035
GIROUXVILLE 49,640
CARMANGAY 69,007
DONALDA 50,499
HUGHENDEN 44,587
WASKATENAU 77,171

99,648

50,000   100,000   150,000

Alberta

Group Population

Municipality	Population
WASKATENAU	255
HUGHENDEN	258
DONALDA	259
CARMANGAY	262
GIROUXVILLE	266
LOUGHEED	273
WILLINGDON	275
COUTTS	277
CHIPMAN	284
GLENWOOD	287
VILNA	290
DONNELLY	305
LONGVIEW	307
BARONS	318
ELNORA	320
ROCKYFORD	325
CHAUVIN	340
NAMPA	362
BIG VALLEY	364

Alberta