MUNICIPALITY OF JASPER
REGULAR COUNCIL MEETING AGENDA
May 7, 2024 | 1:30 pm
Jasper Library & Cultural Centre – Quorum Room
Municipality of Jasper Strategic Priorities 2022-2026

Notice: Council members and staff are at the Jasper Library and Cultural Centre. Members of the public can attend meetings in person; view meetings through the Zoom livestream; or view archived Council meetings on YouTube at any time. **To live-stream this meeting starting at 1:30 pm, use this Zoom link: https://us02web.zoom.us/j/87657457538**

1   CALL TO ORDER

2   APPROVAL OF AGENDA

2.1 Regular meeting agenda, May 7, 2024   attachment

Recommendation: That Council approve the agenda for the regular meeting of May 7, 2024 as presented.

3   APPROVAL OF MINUTES

3.1 Regular meeting minutes, April 16, 2024   attachment

Recommendation: That Council approve the minutes of the April 16, 2024 Regular Council meeting as presented.

3.2 Committee of the Whole meeting minutes, April 23, 2024   attachment

Recommendation: That Council approve the minutes of the April 23, 2024 Committee of the Whole meeting as presented.

3.3 Special Council meeting minutes, April 30, 2024   attachment

Recommendation: That Council approve the minutes of the April 30, 2024 Special Council meeting as presented.

4   CORRESPONDENCE

4.1 Tourism Jasper – Destination Stewardship Plan   attachment

5   DELEGATIONS

5.1 Accurate Assessment Group Ltd. – Troy Birtles   attachment *- May 6th updated*

Recommendation: That Council receive the presentation from Accurate Assessment Group Ltd. for information.

6   NEW BUSINESS

6.1 IT Master Plan   attachment

Recommendation: That Council approve the IT Master Plan as presented.

6.2 Council Representation on External Boards & Committees Policy   attachment

Recommendation: That Council approve Policy A-107: Council Representation on External Boards & Committees as presented.

6.3 Transit Service Standards Policy   attachment

Recommendation: That Council approve Policy F-114: Transit Service Standards as presented.

7   NOTICES OF MOTION

8   COUNCILLOR REPORTS
8.1 Council's appointments to boards and committees

9   UPCOMING EVENTS
Emergency Preparedness Week – May 5-11
Emergency Preparedness Week Open House – 3pm-7pm, May 7, Emergency Services Building
State of the Municipality Address & Jasper Park Chamber of Commerce (JPCC) General meeting – 5pm, May 8, Cassio's Restaurant
NETMA – 5-7pm, May 16, Hosted by Pursuit, Pyramid Lake Lodge
Community Futures West Yellowhead Jasper Spring Business Walk - May 29
JPCC Annual General Meeting – 5:30pm, June 12, The Jasper Inn, Reception dinner to follow Election of Officers 2024/2025, year in review, and budget 2024/2025

10   ADJOURNMENT

Recommendation: That, there being no further business, the regular meeting of May 7, 2024 be adjourned at _____.

Please note: All regular and committee meetings of Council are video recorded and archived on YouTube.

Virtual viewing and participation	Council attendance is in Council chambers at the Jasper Library and Cultural Centre. This meeting was also conducted virtually and available for public livestreaming through Zoom. Public viewing and participation during Council meetings is through both Zoom livestreaming and in-person attendance.
Present	Mayor Richard Ireland, Deputy Mayor Ralph Melnyk, Councillors Wendy Hall, Helen Kelleher-Empey and Rico Damota
Absent	Councillors Kathleen Waxer and Scott Wilson
Also present	Bill Given, Chief Administrative Officer Christopher Read, Director of Community Development Emma Acorn, Legislative Services Coordinator Marie-Pierre Flipo-Bergeron, Mayor's Recognition Award Recipient Kiara Davis, Mayor's Recognition Award Recipient Tanya Fillion, Bill Friesen & Sean Hynes, ATCO Theresa Westhaver, Matricia Bauer & Paulette Blanchette-Dubé, Residents Peter Shokeir, The Fitzhugh Bob Covey, The Jasper Local 17 observers
Call to order	Mayor Ireland called the April 16, 2024 Regular Council meeting to order at 1:30pm and began with a Traditional Land Acknowledgement.

Additions or Deletions #175/24

MOTION by Councillor Hall – BE IT RESOLVED that Council add the following items to the agenda:

- 5.3 Delegations – Theresa Westhaver, Matricia Bauer & Paulette Blanchette-Dubé
- 6.4 Traffic Safety Bylaw
- 10.1 In-camera item - Labour Relations
- 10.2 In-camera item - Discussion on Land

FOR	AGAINST	
5 Councillors	0 Councillors	CARRIED

Approval of agenda #176/24

MOTION by Councillor Damota – BE IT RESOLVED that Council approve the agenda for the April 2, 2024 Regular Council meeting as amended:

- 5.3 Delegations - Theresa Westhaver, Matricia Bauer & Paulette Blanchette-Dubé
- 6.4 Traffic Safety Bylaw
- 10.1 In-camera item - Labour Relations
- 10.2 In-camera item - Discussion on Land
- 11. Adjournment

FOR	AGAINST	
5 Councillors	0 Councillors	CARRIED

Approval of Legislative Committee meeting minutes #177/24

MOTION by Councillor Hall – BE IT RESOLVED that Council approve the minutes of the April 2, 2024 Legislative Committee meeting as presented.

FOR	AGAINST	
5 Councillors	0 Councillors	CARRIED

Approval of Regular minutes #178/24

MOTION by Councillor Melnyk – BE IT RESOLVED that Council approve the minutes of the April 2, 2024 Regular Council meeting as amended:

- Replace the word "update" with "survey" in motion #156/24

FOR	AGAINST	
5 Councillors	0 Councillors	CARRIED

Approval of Committee of the Whole minutes #179/24	MOTION by Councillor Melnyk – BE IT RESOLVED that Council approve the minutes of the April 9, 2024 Committee of the Whole meeting as presented.

FOR AGAINST
5 Councillors 0 Councillors CARRIED

Correspondence – Minister Jason Nixon

Council received a response to a letter which was sent to the Minister of Seniors, Community & Social Services, Jason Nixon on March 15, 2024 regarding housing income thresholds for Jasper. The correspondence indicated there may be more news regarding the core needs income threshold (CNIT) for Jasper before the end of the month. Council chose to defer any decision until any news has been announced.

Delegations – Mayor's Recognition Awards

Mayor & Council were grateful for the opportunity to acknowledge two community members in attendance with Recognition Awards after considering all nominations submitted by their fellow residents. Their efforts and accomplishments have made a significant contribution to the Municipality of Jasper and they are an inspiration to all fellow community members.
- Marie-Pierre Flipo-Bergeron - "Distinguished Voluntary Service"
- Kiara Davis - "Athletics"

Delegations – ATCO

Council received a presentation from ATCO representatives Tanya Fillion, Bill Friesen and Sean Hynes regarding street lighting.

#180/24

MOTION by Councillor Kelleher-Empey – BE IT RESOLVED that Council receive the presentation for information; and

That Council direct Administration to come back to a future Committee of the Whole meeting with recommendations on:
- the conversion to LED lighting
- the replacement of decorative fixtures

FOR AGAINST
5 Councillors 0 Councillors CARRIED

Mr. Hynes also shared a quick verbal update on the preparation being done by ATCO for the upcoming fire season.

Delegations – Theresa Westhaver, Matricia Bauer, and Paulette Blanchette-Dubé #181/24

Residents Theresa Westhaver, Matricia Bauer, and Paulette Blanchette-Dubé invited Council to a community event on Sunday, May 5th to acknowledge a Day for Awareness of Missing & Murdered Indigenous Women and Girls (MMIWG) with further details to be confirmed. The residents presneted a draft proclamation for consideration.

MOTION by Councillor Hall – BE IT RESOLVED that Council receive the presentation for information; and

That Council proclaim May 5th as the Day for Awareness of Missing & Murdered Indigenous Women and Girls in Jasper, Alberta; and

That Council approve a red dress educational installation within the downtown portion of Patricia Street on May 5, 2024.

FOR AGAINST
5 Councillors 0 Councillors CARRIED

Community Development – National Volunteer Week Proclamation Request #182/24

MOTION by Councillor Hall – BE IT RESOLVED that Council receive the correspondence for information; and

That Council proclaim April 14-20, 2024 as National Volunteer Week in Jasper.

FOR AGAINST
5 Councillors 0 Councillors CARRIED

Municipality of Jasper Library Board – Financial Reviewer #183/24	MOTION by Councillor Hall – BE IT RESOLVED that Council approve Andrea Terrill and her qualifications as per the Libraries Act to act as Financial Reviewer for the Municipality of Jasper Library Board.

FOR	AGAINST	
5 Councillors	0 Councillors	CARRIED

Community & Economic Development Fund Applications #184/24	MOTION by Councillor Damota – BE IT RESOLVED that Council approve the following Community & Economic Development Fund allocations: • Jeffrey Wilson - $1,667, • Danny Frechette - $1,667, and; • Jasper Physiotherapy and Massage - $1,667

FOR	AGAINST	
5 Councillors	0 Councillors	CARRIED

Traffic Safety Bylaw — Mayor Ireland raised questions about terminology within the Traffic Safety Bylaw regarding scooters on the streets. The bylaw was drafted at a time when e-scooters were not yet present in the townsite. Council agreed the topic could be added to the next Committee of the Whole agenda.

Notices of Motion — none

Councillor Reports — Councillor Kelleher-Empey attended the Evergreens Foundation first Recognition Awards last Friday and will be fundraising with the group this week.

Councillor Melnyk attended a Jasper Yellowhead Historical Society meeting last week. Steve Pavlov will be taking the place of Warren Waxer as President of the board.

Councillor Hall attended a Municipality of Jasper Library Board meeting last week and will be at the Pride Storytime event here this Friday.

Mayor Ireland, Councillor Melnyk and Councillor Damota attended the progressive flag raising on Friday at the High School to mark the opening of the Jasper Pride & Ski Festival.

Councillor Damota will be attending a Community Futures West Yellowhead meeting in Hinton this week.

Mayor Ireland RI was in attendance at the Legislative Assembly in Edmonton on April 8th as the MLA for Banff/Kananaskis presented a motion concerning tourism-based communities.

Mayor Ireland was in Banff on April 9th to attend a fireside chat session organized by the Association for Mountain Parks Protection & Enjoyment with Parks Canada CEO Ron Hallman.

Mayor Ireland and CAO Bill Given met with representatives of the Jasper Hotel Association on April 11th to discuss communications and emergency operations.

Mayor Ireland was invited on Sunday to an event at the Wicked Cup which was related to Ukrainian refugees and was asked to speak.

Mayor Ireland attended a meeting of the Jasper Community Team Society Monday evening and the annual general meeting will be held this week.

Upcoming events — Council received a list of upcoming events for information.

In-camera #185/24 — MOTION by Councillor Kelleher-Empey to move in-camera at 3:37pm to discuss added agenda items:
• 10.1 In camera item - Labour Relations s. 19
• 10.2 In-camera item - Discussion on Land s. 21

	FOR	AGAINST	
	5 Councillors	0 Councillors	CARRIED

Mr. Given also attended the in-camera session.

Move out of camera #186/24 MOTION by Councillor Kelleher-Empey to move out of camera at 4:25pm.

	FOR	AGAINST	
	5 Councillors	0 Councillors	CARRIED

Adjournment #187/24 MOTION by Councillor Damota – BE IT RESOLVED that, there being no further business, the Regular Council meeting of April 16, 2024 be adjourned at 4:25pm.

	FOR	AGAINST	
	5 Councillors	0 Councillors	CARRIED

_____
Mayor

_____
Chief Administrative Officer

Municipality of Jasper
Committee of the Whole Meeting Minutes
Tuesday, April 23, 2024 | 9:30am
Jasper Library and Cultural Centre, Quorum Room

Virtual viewing and participation	Council attendance is in Council chambers at the Jasper Library and Cultural Centre. This meeting was also conducted virtually and available for public livestreaming through Zoom. Public viewing and participation during Council meetings is through Zoom livestreaming and in person attendance.
Present	Mayor Richard Ireland, Deputy Mayor Ralph Melnyk, Councillors Wendy Hall and Helen Kelleher-Empey
Absent	Councillors Scott Wilson, Rico Damota and Kathleen Waxer
Also present	Bill Given, Chief Administrative Officer Christine Nadon, Director of Protective & Legislative Services Natasha Malenchak, Director of Finance & Administration Christopher Read, Director of Community Development John Greathead, Director of Operations & Utilities Martha Fleming, Human Resources Manager Joe Campbell, IT Coordinator Emma Acorn, Legislative Services Coordinator Susan Chase, Perry Group Consulting Peter Shokeir, The Fitzhugh 19 observers
Call to Order	Deputy Mayor Melnyk called the April 23, 2024 Committee of the Whole meeting to order at 9:30am and began with a Traditional Land Acknowledgement.
Additions/ deletions to the agenda	Committee discussed changes to the agenda including the removal of one item due to scheduling challenges, and the addition of two items.
Approval of agenda #188/24	MOTION by Councillor Hall that Committee approve the agenda for the April 23, 2024 Committee of the Whole meeting as amended: • Remove 7.7 2023 Audited Consolidated Financial Statements • Add 7.7 Scheduling of Special Council meeting • Add 11.1 In-camera – Labour Relations

FOR   AGAINST
4 Councillors   0 Councillor   CARRIED

Business arising from April 9, 2024 minutes	none
Delegations	none

Correspondence	none
IT Master Plan	Council received a presentation from Susan Chase of Perry Group Consulting regarding the Information Technology Master Plan (ITMP) proposed for the Municipality of Jasper. Director of Finance & Administration Natasha Malenchak and IT Coordinator Joe Campbell have been working with Ms. Chase on the project and attended the meeting to answer any questions from Committee.
#189/24	MOTION by Councillor Kelleher-Empey that Committee recommend Council approve the IT Master Plan as presented.

FOR
4 Councillors

AGAINST
0 Councillor

CARRIED

Traffic Safety Bylaw	Committee discussed a challenge being experienced by the bylaw department with e-scooters operating on roadways and in the downtown area.
#190/24	MOTION by Mayor Ireland that Committee direct Administration to review the Traffic Safety Bylaw section 16.16 and return to a future Committee of the Whole meeting with recommendations.

FOR
4 Councillors

AGAINST
0 Councillor

CARRIED

Recess	Deputy Mayor Melnyk called a recess from 10:36am to 10:42am.
Council Representation on External Boards & Committees Policy #191/24	Committee received a draft policy for their consideration which was forwarded by the Legislative Committee of Council after their April 2nd meeting. MOTION by Councillor Hall that Committee recommend Council approve Policy A-107: Council Representation on External Boards & Committees as presented.

FOR
4 Councillors

AGAINST
0 Councillor

CARRIED

Jasper Activity Centre Renovation Project Update	Committee received an update from Administration including a briefing note from the contracted Project Managers WSP describing the current state and some of the relevant milestones. Director of Community Development Christopher Read reviewed the update and was present to answer questions.
#192/24	MOTION by Mayor Ireland that Committee receive the report for information

FOR
4 Councillors

AGAINST
0 Councillor

CARRIED

Transit Service Standards Policy	Committee received a draft Transit Service Standards Policy which was first reviewed at the April 9, 2024 Committee of the Whole meeting with proposed edits having been

incorporated. There was further discussion of amendments, timelines, and restrictions. Mr. Given summarized the amendments to Committees' satisfaction.

#193/24   MOTION by Councillor Hall that Committee recommend Council approve the Transit Service Standards Policy as amended.

FOR	AGAINST	
4 Councillors	0 Councillor	CARRIED

Maligne Canyon Service Request   At the February 13, 2024 Committee of the Whole meeting, correspondence was received from Parks Canada regarding the potential for transit service to Maligne Canyon.

#194/24   MOTION by Councillor Hall that Committee receive the update on the administrative discussions regarding the proposed transit service to Maligne Canyon for information and;

That Committee direct Administration to request further service proposal details from Parks Canada.

FOR	AGAINST	
4 Councillors	0 Councillor	CARRIED

Scheduling of Special Council meeting #195/24   MOTION by Councillor Kelleher-Empey that Committee authorize the Mayor to call a Special Meeting of Council for April 30, 2024 to address the following items:
- 2023 Audited Consolidated Financial Statements
- Labour Relations - CUPE Collective Agreement Ratification

FOR	AGAINST	
4 Councillors	0 Councillors	CARRIED

Motion Action List   Administration reviewed the Motion Action List.

#196/24   MOTION by Councillor Kelleher-Empey that Committee approve the updated Motion Action List with the removal of the following items:
- Transit Service Standards Policy
- Parks Canada Maligne Canyon Transit Service Request

And date changes for the following items:
- Clean Energy Improvement Program
- Habitat for the Arts
- 2024 Mill Rate

FOR	AGAINST	
4 Councillors	0 Councillors	CARRIED

Councillor upcoming meetings   Listed in upcoming events with no additions.

Upcoming Events	Council reviewed a list of upcoming events.

In-camera
#197/24

MOTION by Councillor Kelleher-Empey to move in-camera at 12:19pm to discuss:
- 11.1 In-camera – Labour Relations

FOR   AGAINST

4 Councillors   0 Councillors   CARRIED

Mr. Given, Martha Fleming and Ms. Acorn also attended the in-camera session.

Move out of camera
#198/24

MOTION by Councillor Hall to move out of camera at 12:59pm.

FOR   AGAINST

4 Councillors   0 Councillors   CARRIED

Adjournment
#199/24

MOTION by Councillor Kelleher-Empey that, there being no further business, the Committee of the Whole meeting of April 23, 2024 be adjourned at 1:00pm.

FOR   AGAINST

4 Councillors   0 Councillors   CARRIED

Municipality of Jasper
Special Council Meeting Minutes
Tuesday, April 30, 2024 | 1:30pm
Jasper Library and Cultural Centre, Quorum Room

Virtual viewing and participation	Council attendance is in Council chambers at the Jasper Library and Cultural Centre. This meeting was also conducted virtually and available for public livestreaming through Zoom. Public viewing and participation during Council meetings is through both Zoom livestreaming and in-person attendance.
Present	Mayor Richard Ireland, Deputy Mayor Scott Wilson, Councillors Wendy Hall, Kathleen Waxer, Helen Kelleher-Empey, Ralph Melnyk, and Rico Damota
Absent	none
Also present	Bill Given, Chief Administrative Officer Natasha Malenchak, Director of Finance & Administration Martha Fleming, Human Resources Manager Emma Acorn, Legislative Services Coordinator Jeff Alliston, Metrix Group Chartered Professional Accounts 6 observers
Call to order	Mayor Ireland called the April 30, 2024 Special Council meeting to order at 1:30pm.
Additions or Deletions	none

Approval of agenda
#200/24

MOTION by Councillor Melnyk that Council approve the agenda for the April 30, 2024 Special Council meeting as presented.

FOR   AGAINST
7 Councillors   0 Councillors   CARRIED

CUPE Local 1458 Collective Agreement 2024-2026

Council agreed to address this item first as the presenter for the Audited Consolidated Financial Statements was not yet present.

Council received a request for decision from Human Resources Manager Martha Fleming regarding recent union negotiations. Ms. Fleming did confirm that today would be ratification day if approved.

#201/24

MOTION by Councillor Wilson that Council approve the memorandum of agreement between members of CUPE Local 1458 and the Municipality of Jasper negotiating committees on April 16, 2024.

FOR   AGAINST
7 Councillors   0 Councillors   CARRIED

2023 Audited Consolidated Financial Statements

Council received a presentation from Jeff Alliston with Metrix Group Chartered Professional Accounts on the 2023 Audited Consolidated Financial Statements. Director of Finance & Administration Natasha Malenchak reviewed the audit process and clarified a correction in Note 18. The financial statements presented to Council are attached to the meeting minutes.

#202/24

MOTION by Councillor Waxer that Council accept the 2023 Audit Report presented on April 30, 2024, as information; and

That Council accept and approve of the Audited Financial Statements of the Municipality of Jasper as presented for the year ended December 31, 2023.

FOR   AGAINST
7 Councillors   0 Councillors   CARRIED

Adjournment MOTION by Councillor Damota – BE IT RESOLVED that, there being no further
#203/24 business, the Special Council meeting of April 30, 2024 be adjourned at 2:29pm.

FOR AGAINST
7 Councillors 0 Councillors CARRIED

_____
Mayor

_____
Chief Administrative Officer

MUNICIPALITY OF JASPER

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2023

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Municipality of Jasper

Opinion

We have audited the accompanying consolidated financial statements of the Municipality of Jasper (the Municipality), which comprise the consolidated statement of financial position as at December 31, 2023 and 2022, and the consolidated statements of operations and accumulated surplus, changes in net financial assets, and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Municipality as at December 31, 2023 and 2022, and the results of its consolidated operations, changes in net financial assets, and its cash flows for the years 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 Municipality 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.

Emphasis of Matter - Restated Comparative Information

We draw attention to Note 23 to the consolidated financial statements, which explains that certain comparative information presented for the year ended December 31, 2022 has been has been restated to consolidate the Municipality's proportionate share of the West Yellowhead Regional Waste Management Authority not previously recorded. Our opinion is not modified in respect of this matter.

In our report dated June 20, 2023, our opinion on the non-consolidated financial statements for the year ended December 31, 2022 contained a qualified opinion as the Municipality did not consolidate its proportionate share of the West Yellowhead Regional Waste Management Authority as required under Canadian public sector accounting standards. Accordingly, our opinion on the non-consolidated financial statements for the year December 31, 2022 expressed in that report is different in from the opinion expressed on the comparative information for the year ended December 31, 2022 in this report because of the restatement of comparative information.

(continues)

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

Management is responsible for the preparation and fair presentation of these 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 Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

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

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 it 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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.

- Evaluate the appropriateness of accounting policies 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 Municipality'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 consolidated 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 Municipality 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 consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

(continues)

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities with the Municipality or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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 30, 2024

MUNICIPALITY OF

JASPER

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibility for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of the consolidated financial statements.

The elected Mayor and Council of the Municipality of Jasper are composed entirely of individuals who are neither management nor employees of the Municipality. The Mayor and Council have the responsibility of meeting with management and the external auditors to discuss the internal controls over the financial reporting process, auditing matters, and financial reporting issues. The Mayor and Council are also responsible for the appointment of the Municipality's external auditors.

Metrix Group LLP, an independent firm of Chartered Professional Accountants, is appointed by Council to audit the consolidated financial statements and to report directly to them. The external auditors have full and free access to and meet periodically and separately with both the Mayor and Council and management to discuss their audit findings.

_____
Bill Given, Chief Administrative Officer

_____
Natasha Malenchak, Director of Finance and Administration

Jasper, Alberta
April 30, 2024

MUNICIPALITY OF JASPER

Consolidated Statement of Financial Position

As at December 31, 2023

		2023	2022 (Restated) (Note 23)
FINANCIAL ASSETS			
Cash		$ 25,941,497	$ 17,499,771
Taxes and grants in place of taxes receivable	(Note 2)	516,956	636,993
Trade and other receivables	(Note 3)	16,212,147	11,799,659
Investment in government business enterprise	(Note 4)	10	-
		42,670,610	29,936,423
LIABILITIES			
Accounts payable and accrued liabilities	(Note 6)	$ 4,733,026	$ 2,971,786
Employee benefit obligations	(Note 7)	781,787	677,538
Deposit liabilities		18,643	68,174
Deferred revenue	(Note 8)	6,457,929	8,909,165
Capital lease obligations	(Note 9)	40,273	51,574
Long-term debt	(Note 10)	24,515,979	11,072,827
Asset retirement obligations	(Note 12)	574,688	643,776
		37,122,325	24,394,840
NET FINANCIAL ASSETS		5,548,285	5,541,583
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 5)	74,235,949	65,404,154
Prepaid expenses		829,933	390,367
		75,065,882	65,794,521
ACCUMULATED SURPLUS	(Schedule 1, Note 13)	$ 80,614,167	$ 71,336,104

CONTINGENCIES   (*Note 17*)

APPROVED ON BEHALF OF COUNCIL:

_____ Mayor

_____ Councillor

The accompanying notes are an integral part of the consolidated financial statements.   4.

MUNICIPALITY OF JASPER

Consolidated Statement of Operations and Accumulated Surplus

For The Year Ended December 31, 2023

		2023 (Budget) (*Note 21*)	**2023** **(Actual)**	2022 (Restated) (*Note 23*)
REVENUE				
Net municipal property taxes	(*Schedule 2*)	$ 9,340,246	$ **9,157,922**	$ 13,493,657
User fees and sales of goods		7,984,170	**8,811,038**	8,108,128
Government transfers for operating	(*Schedule 3*)	2,119,419	**3,645,347**	2,599,057
Investment income		208,080	**848,390**	440,631
Other		1,183,383	**676,765**	318,485
Franchise and concession contracts	(*Note 16*)	633,458	**617,807**	659,053
Rentals		580,631	**467,318**	495,982
Fines, licenses and permits		263,853	**277,723**	252,143
Penalties and costs on taxes		86,595	**168,771**	306,177
		22,399,835	**24,671,081**	26,673,313
EXPENSES				
Utilities		4,920,700	**5,106,200**	4,901,110
Public health		3,531,766	**4,392,304**	3,582,442
Parks and recreation		4,056,110	**4,092,102**	3,921,093
General government		3,783,024	**2,807,513**	2,224,824
Roads, streets, walks, lighting		1,437,855	**2,347,937**	2,490,490
Protective services		1,531,714	**1,948,326**	1,865,299
Legislative		926,148	**713,408**	703,278
Economic development		579,442	**594,747**	368,285
Library and museum		166,651	**547,483**	520,615
		20,933,410	**22,550,020**	20,577,436
ANNUAL SURPLUS (DEFICIT) BEFORE **OTHER INCOME**		1,466,425	**2,121,061**	6,095,877
OTHER INCOME				
Government transfers for capital	(*Schedule 3*)	11,064,336	**7,195,594**	1,858,919
Gain (loss) on disposal of tangible capital assets		-	**(38,592)**	-
		11,064,336	**7,157,002**	1,858,919
ANNUAL SURPLUS		$ 12,530,761	**9,278,063**	7,954,796
ACCUMULATED SURPLUS, **BEGINNING OF YEAR, AS PREVIOUSLY STATED**			**71,298,468**	63,467,621
Restatement	(*Note 23*)		**37,636**	(86,313)
ACCUMULATED SURPLUS, **BEGINNING OF YEAR, AS RESTATED**			**71,336,104**	63,381,308
ACCUMULATED SURPLUS, **END OF YEAR**	**(*Schedule 1, Note 13*)**		$ **80,614,167**	$ 71,336,104

The accompanying notes are an integral part of the consolidated financial statements.

MUNICIPALITY OF JASPER

Consolidated Statement of Change in Net Financial Assets (Debt)

For The Year Ended December 31, 2023

	2023 (Budget) (Note 21)	2023 **(Actual)**	2022 (Restated) (*Note 23*)
ANNUAL SURPLUS	$ 12,530,761	**$ 9,278,063**	$ 7,954,796
Acquisition of tangible capital assets	(29,382,922)	**(11,806,283)**	(4,484,537)
Amortization of tangible capital assets	2,881,380	**2,935,896**	2,819,113
Gain (loss) on disposal of tangible capital assets	-	**38,592**	-
	(26,501,542)	**(8,831,795)**	(1,665,424)
Net change in prepaid expenses	-	**(439,566)**	(26,929)
INCREASE IN NET FINANCIAL ASSETS	(13,970,781)	**6,702**	6,262,443
NET FINANCIAL ASSETS, BEGINNING OF YEAR	5,541,583	**5,541,583**	(720,860)
NET FINANCIAL ASSETS, END OF YEAR	$ (8,429,198)	**$ 5,548,285**	$ 5,541,583

The accompanying notes are an integral part of the consolidated financial statements.

MUNICIPALITY OF JASPER

Consolidated Statement of Cash Flows

For The Year Ended December 31, 2023

	2023	2022 (Restated) (Note 23)
OPERATING ACTIVITIES		
Annual surplus (deficit)	$ 9,278,063	$ 7,954,796
Non-cash items included in annual surplus:		
Amortization of tangible capital assets	2,935,896	2,819,113
(Gain) loss on disposal of tangible capital assets	38,592	-
Accretion of asset retirement obligations	31,753	29,080
Settlement of asset retirement obligations	(125,000)	-
Change in non-cash working capital balances:		
Taxes and grants in place of taxes receivable	120,037	(190,833)
Trade and other receivables	(4,412,488)	(7,849,165)
Accounts payable and accrued liabilities	1,761,240	(566,779)
Employee benefit obligations	104,249	182,268
Deposit liabilities	(49,531)	(399)
Deferred revenue	(2,451,236)	(119,760)
Prepaid expenses	(439,566)	(26,929)
	6,792,009	2,231,392
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(11,806,283)	(4,484,537)
Acquisition of asset retirement obligations	24,159	15,328
	(11,782,124)	(4,469,209)
INVESTING ACTIVITIES		
Purchase of shares in JMHC	(10)	-
Proceeds from disposal of investments	-	100,637
	(10)	100,637
FINANCING ACTIVITIES		
Long-term debt issued	14,150,000	-
Repayment of long-term debt	(706,848)	(956,042)
Capital lease obligations obtained	(11,301)	51,574
	13,431,851	(904,468)
CHANGE IN CASH DURING THE YEAR	8,441,726	(3,041,648)
CASH, BEGINNING OF YEAR	17,499,771	20,541,419
CASH, END OF YEAR	$ 25,941,497	$ 17,499,771

The accompanying notes are an integral part of the consolidated financial statements.

MUNICIPALITY OF JASPER   **SCHEDULE 1**
Schedule of Changes in Accumulated Surplus
For The Year Ended December 31, 2023

	Unrestricted	Restricted for Operating	Restricted for Capital	Equity in Tangible Capital Assets	2023	2022
BALANCE, BEGINNING OF YEAR AS PREVIOUSLY STATED	$ 3,239,201	$ 1,627,159	$ 7,052,248	$ 59,379,860	**$ 71,298,468**	$ 63,467,621
Restatement (*Note 23*)	(427)	-	430,239	(392,176)	**37,636**	(86,313)
BALANCE, BEGINNING OF YEAR	$ 3,238,774	$ 1,627,159	$ 7,482,487	$ 58,987,684	**$ 71,336,104**	$ 63,381,308
Annual surplus (deficit)	9,278,063	-	-	-	**9,278,063**	7,954,796
Unrestricted funds designated for future use, net of funds utilized	(2,310,985)	1,415,768	895,217	-	-	-
Purchase of tangible capital assets	(11,806,283)	-	-	11,806,283	-	-
Annual amortization	2,935,896	-	-	(2,935,896)	**-**	-
Disposal of tangible capital assets (net of amortization)	38,592	-	-	(38,592)	**-**	-
Acquisition of asset retirement obligations	24,159	-	-	(24,159)	**-**	-
Accretion of asset retirement obligations	31,753	-	-	(31,753)	**-**	-
Settlement of asset retirement obligations	(125,000)	-	-	125,000	**-**	-
Long-term debt issued	14,150,000	-	-	(14,150,000)	**-**	-
Long-term debt repaid	(657,603)	-	-	657,603	**-**	-
Capital lease obligations repaid	(11,301)	-	-	11,301	-	-
Levied portion of debt recoverable - local improvements	187,793	-	-	(187,793)	**-**	-
BALANCE, END OF YEAR	$ 14,973,858	$ 3,042,927	$ 8,377,704	$ 54,219,678	**$ 80,614,167**	$ 71,336,104

The accompanying notes are an integral part of the consolidated financial statements.   8.

Schedule of Property Taxes Levied

For The Year Ended December 31, 2023

	2023 (Budget) (*Note 21*)	**2023** **(Actual)**	2022 (Actual)
TAXATION			
Real property taxes	$ 15,041,973	**$ 14,616,690**	$ 13,722,451
Government grants in place of property taxes	1,018,006	**1,017,984**	810,139
Linear property taxes	705,607	**705,561**	665,966
Designated industrial property	5,300	**5,315**	5,300
Local improvement tax	244,349	**-**	5,294,908
	17,015,235	**16,345,550**	20,498,764
REQUISITIONS			
Alberta School Foundation Fund	5,722,172	**5,163,312**	5,213,906
Evergreen Foundation	836,686	**962,235**	859,368
Land rent to Parks Canada	504,826	**650,353**	475,298
Policing	379,080	**353,658**	237,665
Planning reserves to Parks Canada	226,925	**52,712**	213,472
Designated industrial property	5,300	**5,358**	5,398
	7,674,989	**7,187,628**	7,005,107
NET MUNICIPAL PROPERTY TAXES	$ 9,340,246	**$ 9,157,922**	$ 13,493,657

The accompanying notes are an integral part of the consolidated financial statements.

	2023 (Budget) (*Note 21*)	2023 **(Actual)**	2022 (Actual)
TRANSFERS FOR OPERATING			
Provincial government	$ 1,477,274	**$ 1,715,289**	$ 1,699,311
Federal government	642,145	**1,789,019**	872,866
Local governments	-	**141,039**	26,880
	2,119,419	**3,645,347**	2,599,057
TRANSFERS FOR CAPITAL			
Provincial government	6,669,008	**4,601,238**	1,216,188
Federal government	4,395,328	**2,594,356**	642,731
	11,064,336	**7,195,594**	1,858,919
TOTAL GOVERNMENT TRANSFERS	$ 13,183,755	**$ 10,840,941**	$ 4,457,976

Schedule of Segmented Disclosure

For The Year Ended December 31, 2023

	General Government	Roads, Streets Walks, Lighting	Legislative	Utilities	Parks and Recreation	Protective Services	Library and Museum	Public Health	Economic Development	Total
REVENUE										
Government transfers	$ 603,137	$ 889,195	$ -	$ 1,268,865	$ 4,900,264	$ 629,058	$ -	$ 2,550,422	$ -	$ 10,840,941
Net municipal property taxes	9,157,922	-	-	-	-	-	-	-	-	9,157,922
User fees and sales of goods	6,743	4,355	5,980	6,205,384	492,264	1,268,292	-	824,525	3,495	8,811,038
Investment income	828,084	-	-	20,306	-	-	-	-	-	848,390
Other	5,853	5,926	-	237,212	32,533	271,815	-	121,284	2,142	676,765
Franchise and concession contracts	617,807	-	-	-	-	-	-	-	-	617,807
Rentals	1,785	-	5,404	-	264,305	80,688	-	-	115,136	467,318
Fines, licenses and permits	38,934	-	-	-	-	238,789	-	-	-	277,723
Penalties and costs on taxes	168,771	-	-	-	-	-	-	-	-	168,771
Gain (loss) on disposal of tangible capital assets	-	(38,592)	-	-	-	-	-	-	-	(38,592)
	11,429,036	860,884	11,384	7,731,767	5,689,366	2,488,642	-	3,496,231	120,773	31,828,083
EXPENSES										
Salaries, wages and benefits	1,254,793	1,028,630	440,953	1,385,624	1,874,649	855,366	241,223	3,342,539	77,849	10,501,626
Contracted and general services	1,359,475	463,159	136,289	1,634,531	212,706	356,045	3,768	831,343	250,919	5,248,235
Materials, goods, and utilities	116,463	(152,571)	12,016	898,692	1,346,329	433,663	72,300	205,308	223,046	3,155,246
Amortization	36,817	1,008,719	-	802,274	530,782	303,252	211,119	-	42,933	2,935,896
Interest on long-term debt	-	-	-	270,268	97,251	-	-	-	-	367,519
Transfers to local boards and agencies	-	-	-	135,152	-	-	19,073	-	-	154,225
Transfers to individuals and organizations	-	-	124,150	-	-	-	-	-	-	124,150
Bank charges and short-term interest	10,610	-	-	163	12,937	-	-	12,843	-	36,553
Accretion	-	-	-	14,305	17,448	-	-	-	-	31,753
Provision for allowances (recovery)	29,355	-	-	(34,809)	-	-	-	271	-	(5,183)
	2,807,513	2,347,937	713,408	5,106,200	4,092,102	1,948,326	547,483	4,392,304	594,747	22,550,020
ANNUAL SURPLUS (DEFICIT)	$ 8,621,523	$ (1,487,053)	$ (702,024)	$ 2,625,567	$ 1,597,264	$ 540,316	$ (547,483)	$ (896,073)	$ (473,974)	$ 9,278,063

The accompanying notes are an integral part of the consolidated financial statements.

MUNICIPALITY OF JASPER
Schedule of Segmented Disclosure
For The Year Ended December 31, 2022

	General Government	Roads, Streets Walks, Lighting	Legislative	Utilities	Parks and Recreation	Protective Services	Library and Museum	Public Health	Economic Development	Total
REVENUE										
Net municipal property taxes	$ 13,493,657	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 13,493,657
User fees and sales of goods	4,620	-	6,185	6,087,293	533,312	761,133	-	715,585	-	8,108,128
Government transfers	142,776	283,294	-	375,423	1,198,663	412,639	-	2,045,181	-	4,457,976
Franchise and concession contracts	659,053	-	-	-	-	-	-	-	-	659,053
Rentals	2,222	-	5,147	-	296,207	81,589	-	-	110,817	495,982
Other	29,367	7,222	-	181,500	22,425	-	-	78,697	(726)	318,485
Investment income	432,550	-	-	8,081	-	-	-	-	-	440,631
Penalties and costs on taxes	306,177	-	-	-	-	-	-	-	-	306,177
Fines, licenses and permits	37,190	-	-	-	-	214,953	-	-	-	252,143
	15,107,612	290,516	11,332	6,652,297	2,050,607	1,470,314	-	2,839,463	110,091	28,532,232
EXPENSES										
Salaries, wages, and benefits	1,224,618	1,018,949	400,000	1,298,598	1,734,451	677,907	216,463	2,924,561	19,718	9,515,265
Contracted and general services	809,908	401,623	127,908	1,667,542	241,003	470,959	4,316	493,446	73,574	4,290,279
Materials, goods, and utilities	83,563	96,795	25,939	846,481	1,353,581	403,543	68,384	152,403	232,060	3,262,749
Amortization	37,354	973,123	-	739,643	502,051	312,890	211,119	-	42,933	2,819,113
Interest on long-term debt	-	-	-	316,881	62,175	-	-	-	-	379,056
Provision for allowances (recovery)	60,674	-	-	19,400	11	-	-	1,731	-	81,816
Transfers to individuals and organizations	-	-	149,431	-	-	-	-	-	-	149,431
Bank charges and short-term interest	8,707	-	-	118	11,188	-	-	10,301	-	30,314
Accretion	-	-	-	12,447	16,633	-	-	-	-	29,080
Transfers to local boards and agencies	-	-	-	-	-	-	20,333	-	-	20,333
	2,224,824	2,490,490	703,278	4,901,110	3,921,093	1,865,299	520,615	3,582,442	368,285	20,577,436
ANNUAL SURPLUS (DEFICIT)	$ 12,882,788	$ (2,199,974)	$ (691,946)	$ 1,751,187	$ (1,870,486)	$ (394,985)	$ (520,615)	$ (742,979)	$ (258,194)	$ 7,954,796

The accompanying notes are an integral part of the consolidated financial statements.

Schedule of Tangible Capital Assets

For The Year Ended December 31, 2023

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	Construction in progress	**2023**	2022
COST:									
Balance, Beginning of Year	$ 403,759	$ 5,493,600	$ 36,592,753	$ 50,673,274	$ 8,749,142	$ 5,933,564	$ 3,431,013	**$111,277,105**	$106,832,804
Restatement (*Note 23*)	-	408,331	143,025	70,577	21,828	-	-	**643,761**	603,525
Balance, Beginning of Year, As Restated	403,759	5,901,931	36,735,778	50,743,851	8,770,970	5,933,564	3,431,013	**111,920,866**	107,436,329
Additions	-	329,052	6,523	6,619	896,990	460,561	10,106,538	**11,806,283**	4,484,537
Disposals	-	-	-	-	-	-	(38,592)	**(38,592)**	-
Transfers	-	-	2,831,875	450,748	9,651	103,703	(3,395,977)	**-**	-
Balance, End of Year	403,759	6,230,983	39,574,176	51,201,218	9,677,611	6,497,828	10,102,982	**123,688,557**	111,920,866
ACCUMULATED AMORTIZATION:									
Balance, Beginning of Year	-	3,553,904	13,303,743	20,720,962	5,810,296	2,735,617	-	**46,124,522**	43,351,583
Restatement (*Note 23*)	-	312,947	47,104	18,735	13,404	-	-	**392,190**	346,016
Balance, Beginning of Year, As Restated	-	3,866,851	13,350,847	20,739,697	5,823,700	2,735,617	-	**46,516,712**	43,697,599
Amortization expense	-	189,315	783,891	1,149,822	441,274	371,594	-	**2,935,896**	2,819,113
Disposals	-	-	-	-	-	-	-	**-**	-
Balance, End of Year	-	4,056,166	14,134,738	21,889,519	6,264,974	3,107,211	-	**49,452,608**	46,516,712
2023 NET BOOK VALUE	**$ 403,759**	**$ 2,174,817**	**$ 25,439,438**	**$ 29,311,699**	**$ 3,412,637**	**$ 3,390,617**	**$ 10,102,982**	**$ 74,235,949**	**$ -**
2022 NET BOOK VALUE	$ 403,759	$ 2,035,080	$ 23,384,931	$ 30,004,154	$ 2,947,270	$ 3,197,947	$ 3,431,013	$ -	$ 65,404,154

The accompanying notes are an integral part of the consolidated financial statements.

13.

1.   **SIGNIFICANT ACCOUNTING POLICIES**

The consolidated financial statements of the Municipality of Jasper (the "Municipality") are the representations of management prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Municipality are as follows:

(a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenue, and expenses, changes in net financial position and cash flows of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Municipality and are, therefore, accountable to Council for the administration of their financial affairs and resources.

Included with the Municipality is the Jasper Municipal Housing Corporation ("JMHC"), Jasper Community Housing Corporation, the Jasper Municipal Leasehold Assets Society.

Jasper Municipal Housing Corporation, a subsidiary corporation of the Municipality, is accounted for on a modified equity basis, consistent with the public sector accounting treatment for a government business enterprise. Under the modified equity basis, the government business enterprise's accounting principles are not adjusted to conform with those of the Municipality, and inter-organizational transactions and balances are not eliminated. JMHC's other comprehensive income (loss) is recognized in the Municipality's consolidated statement of operations and accumulated surplus as an adjustment to accumulated surplus with a corresponding increase (decrease) in the investment in JMHC. JMHC's net income and capital contributions to JMHC from the Municipality are recorded as an increase to the investment in JMHC. Any dividends that the Municipality receives from JMHC are recorded as a decrease to the investment in JMHC.

The Municipality is a member of the West Yellowhead Regional Waste Management Authority (the "Authority"). The Municipality accounts for the Authority as a government partnership using the proportionate consolidation method. Under this method, the Municipality's proportionate share of assets, liabilities, revenue and expenses are included in the consolidated financial statements.

The schedule of taxes levied also includes requisitions for education, health, social, and other external organizations that are not part of the municipal reporting entity.

The consolidated statements exclude trust assets that are administered by the Municipality for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

(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 or 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.

1.   **SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

(c) Tax Revenue

Property tax revenue is based on assessments determined in accordance with the *Municipal Government Act.* Tax rates are established annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal.

Construction and borrowing costs associated with local improvement projects are recovered through annual special property assessments during the period of the related borrowing. These levies are collectible from property owners for work performed by the Municipality. Under the accrual basis of accounting, revenues to be received from local improvement assessments are recognized in full in the period the local improvement project costs are incurred and the passing of the related imposition by-law.

(d) Requisition Over-Levies and Under-Levies

Over-levies and under-levies arise from the difference between the actual property tax 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. 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.

(d) Government Transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

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

(e) Pension Expenses

Contributions for current and past service pension benefits are recorded as expenses in the year in which they become due.

(f) Asset retirement obligations

Asset retirement obligations are legal obligations associated with the retirement tangible capital assets. Asset retirement activities include all activities related to an asset retirement obligation. These may include, but are not limited to:
- ° Decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
- ° Remediation of contamination of a tangible capital asset created by its normal use;
- ° Post-retirement activities such as monitoring; and
- ° Constructing other tangible capital assets to perform post-retirement activities.

1.   **SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

(f) Asset retirement obligations (cont'd)

Asset retirement obligations are initially measured at the later of the date of acquisition or legislative obligation. When a liability for an asset retirement obligation is recognized, the asset retirement costs are added to the carrying amount of the related tangible capital asset in productive use and are amortized over the estimated useful life of the related tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets or for tangible capital assets no longer in productive use are expensed in the consolidated statement of operations.

Asset retirement obligations are legal obligations associated with the retirement tangible capital assets. Asset retirement activities include all activities related to an asset retirement obligation. These may include, but are not limited to:
- Decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
- Remediation of contamination of a tangible capital asset created by its normal use;
- Post-retirement activities such as monitoring; and
- Constructing other tangible capital assets to perform post-retirement activities.

Asset retirement obligations are initially measured at the later of the date of acquisition or legislative obligation. When a liability for an asset retirement obligation is recognized, the asset retirement costs are added to the carrying amount of the related tangible capital asset in productive use and are amortized over the estimated useful life of the related tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets or for tangible capital assets no longer in productive use are expensed in the consolidated statement of operations.

When the future retirement date is unknown, the asset retirement obligation is measured at the current estimated cost to settle or otherwise extinguish the liability. When the future retirement date is known, a present value technique is used to measure the liability. Subsequent to the initial measurement, the asset retirement obligation is adjusted to reflect the passage of time and changes in the estimated future cash flows underlying the obligation and is recognized as an accretion expense in the consolidated statement of operations.

(g) 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 excess of revenues over expenses, provides the change in net financial assets for the year.

Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Contributed assets are capitalized and are recorded at their fair value at the date of receipt and are also recorded as revenue.

1.   **SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

(g) Non-Financial Assets (cont'd)

The cost, less residual value, of tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	Years
Land improvements	15 - 30
Buildings	10 - 50
Engineered structures	
Roads	20 - 40
Water system	45 - 75
Wastewater system	45 - 75
Storm system	45 - 75
Sidewalks	30 - 60
Machinery and equipment	5 - 25
Vehicles	10 - 25

In the year of acquisition and disposal, amortization is taken at one half of the annual rate. Assets under construction are not amortized until the asset is available for productive use.

Cultural and Historical Tangible Capital Assets

Works of art for display are not recorded as tangible capital assets but are disclosed

Leases

Leases are classified as capital or operating leases. Leases that transfer substantially all benefits and risks to the Municipality incidental to ownership of property are accounted for as capital leases. Assets under a capital lease are included within the respective tangible capital asset classification. All other leases are accounted for as operating leases an the related lease payments are charged as incurred.

Land Leases

Land leases and the improvements thereon are leased and held by the Jasper Municipal Leasehold Society (registered as No. 50662485 on August 2, 1995) for the benefit of the residents of the Municipality. The members of the Jasper Municipal Leasehold Society are the elected members of the Municipality of Jasper Council. These assets are sub-leased to and are included on the Municipality's consolidated statement of financial position.

(h) 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 expenditures 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.

1.   **SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

(h) Use of Estimates (cont'd)

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. The amounts recorded for valuation of tangible capital assets, the useful lives and related amortization of tangible capital assets, future cash flows associated with asset retirement obligations, and accrued and contingent liabilities are areas where management makes significant estimates and assumptions in determining the amounts to be recorded in the consolidated financial statements.

(i) Future Accounting Standard Pronouncements

The following summarizes upcoming changes to *Public Sector Accounting Standards*. The Municipality will continue to assess the impact and prepare for the adoption of these standards.

i) Public Private Partnerships

PS 3160, Public Private Partnerships, establishes standards on how to account for public private partnership arrangements (recognition of infrastructure assets and the corresponding liability to the private partnership) along with the disclosure and presentation requirements. This standard is applicable to fiscal years beginning on or after April 1, 2023.

ii) Revenue

PS 3400, Revenue, establishes standards on how to account for and report revenue differentiating between revenue arising from transactions that include performance obligations and transactions that do not. This standard is applicable to fiscal years beginning on or after April 1, 2023.

iii) Purchased Intangible Assets

PSG-8, Purchased Intangible Assets, provides guidance regarding the recognition, measurement, and disclosure of purchased intangible assets in relation to the conceptual framework for financial reporting in the public sector. This guideline is applicable to fiscal years beginning on or after April 1, 2023.

iv) Financial Statement Presentation

PS 1202, Financial Statement Presentation, sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement principles are based on the concepts in the Conceptual Framework for Financial Reporting in the Public Sector. This standard is applicable to fiscal years beginning on or after April 1, 2026.

2. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLES

	2023	2022
Current taxes and grants in place of taxes	$ 304,991	$ 474,288
Arrears taxes	255,312	211,589
	560,303	685,877
Less: Allowance for doubtful accounts	(43,347)	(48,884)
	$ 516,956	$ 636,993

3. TRADE AND OTHER RECEIVABLES

	2023	2022
Receivables from other governments	$ 8,777,062	4,462,279
Debt recoverable - local improvements	5,114,669	5,302,462
Trade accounts receivable	2,019,311	2,036,377
Goods and Services Tax recoverable	396,255	344,237
	16,307,297	12,145,355
Less: Allowance for doubtful accounts	(95,150)	(345,696)
	$ 16,212,147	$ 11,799,659

4. INVESTMENT IN GOVERNMENT BUSINESS ENTERPRISE

On August 15, 2023, the Council passed a resolution to establish the Jasper Municipal Housing Corporation ("JMHC"), a municipally controlled corporation of Municipality. JMHC is a wholly owned subsidiary established to develop affordable housing in the Jasper community.

The following table provides a condensed supplementary financial information for JMHC.

	2023	2022
Financial position:		
Total assets	$ 10	$ -
Accumulated surplus:		
Share capital	$ 10	$ -

No activity has commenced in JMHC as of December 31, 2023. Accordingly, there is no results of operations in 2023.

5. LINE OF CREDIT

The Municipality has a revolving demand credit facility of $800,000 with an additional $750,000 available from January 1 to July 30 annually. The demand loan bears interest at the bank's prime rate minus 1.90%, was not drawn on at December 31, 2023 (2022 - $NIL) and is unsecured.

6.   **ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2023	2022
Trade and other accounts payable	$ 3,334,033	$ 2,018,805
Holdbacks payable	806,819	418,482
Payables to other governments	347,630	323,586
Accrued salaries and wages	192,153	187,951
Accrued interest on long-term debt	52,391	22,962
	$ 4,733,026	$ 2,971,786

7.   **EMPLOYEE BENEFITS OBLIGATION**

	2023	2022
Vacation	$ 747,423	$ 630,949
Overtime	34,364	46,589
	$ 781,787	$ 677,538

Employee benefits obligation is comprised of the vacation and overtime that employees are deferring to future years. Employees have either earned the benefits (and are vested) or are entitled to these benefits within the next budgetary year. The Municipality does not provide post-employment benefits to employees.

8. DEFERRED REVENUE

Deferred revenue is comprised of the following amounts, which have been received from various third parties and are restricted to the eligible operating and capital projects as approved in the funding agreements for a specified purpose. These amounts are recognized as revenue in the period in which the related expenditures are incurred.

	2022	Additions	Revenue Recognized	2023
Operating				
Other Deferred Revenue and Grants	$ 361,037	474,811	211,517	$ 624,331
Local Immigration Partnership	129,104	164,252	129,114	164,242
Community Development	99,777	99,593	99,777	99,593
Municipal Sustainability Initiative Grant	-	123,552	64,514	59,038
Grounds Maintenance	34,759	34,759	34,759	34,759
	624,677	896,967	539,681	981,963
Capital				
Municipal Sustainability Initiative Grant	5,967,156	753,166	3,430,771	3,289,551
Canada Community-Building Fund	1,622,896	293,995	500,668	1,416,223
Offsite levies	567,001	47,154	-	614,155
Other capital grants	109,490	67,525	20,978	156,037
Municipal Stimulus Program	17,945	-	17,945	-
	8,284,488	1,161,840	3,970,362	5,475,966
	$ 8,909,165	$ 2,058,807	$ 4,510,043	$ 6,457,929

9.   CAPITAL LEASE OBLIGATIONS

	2023	2022
Equipment under capital lease, repayable in $973 blended monthly payments; expires May 2027; with a bargain purchase option of $10, secured by the specific leased asset with a net book value of $40,033 (2022 - $51,471).	$ 40,273	$ 51,574

Future minimum lease payments together with the balance of the obligation for leased tangible capital assets are as follows.

2024	$	11,672
2025		11,672
2026		11,672
2027		5,847
Total future minimum lease payments		40,863
Less: Amount representing interest at 0.80%		(590)
Obligation for leased tangible capital assets	$	40,273

10.   LONG-TERM DEBT

	2023	2022
Debenture debt held by the Province of Alberta, repayable in semi-annual installments of $467,033 including interest at 5.230%; due December 2043; issued to finance the Jasper recreation complex renovations.	$ 11,500,000	$ -
Debenture debt held by the Province of Alberta, repayable in semi-annual installments of $166,895 including interest at 3.460%; due December 2051; issued to finance the Connaught utilities local improvement.	5,955,199	6,079,699
Debenture debt held by the Province of Alberta, repayable in semi-annual installments of $107,620 including interest at 5.230%; due December 2043; issued to finance the wastewater treatment facilities renovations and upgrades.	2,650,000	-
Debenture debt held by the Province of Alberta, repayable in semi-annual installments of $137,118 including interest at 2.552%; due December 2034; issued to finance the renovations of the Jasper wastewater treatment plant.	2,615,760	2,819,339
Debenture debt held by the Province of Alberta, repayable in semi-annual installments of $88,723 including interest at 2.552%; due December 2034; issued to finance the renovations of the Jasper recreation complex.	1,692,550	1,824,278
Debenture debt held by the Province of Alberta, repayable in semi-annual installments of $104,926 including interest at 4.795%; due March 2024; issued to finance the Waste Water Treatment Plant.	102,470	300,268

10. LONG-TERM DEBT (CONT'D)

Loan agreement with the Canada Mortgage and Housing Corporation, repayable at maturity, including interest at 0.000%; repaid in 2023; issued to finance the development or implementation of affordable housing projects.

-	49,243
$ 24,515,979	$ 11,072,827

The current portion of the long-term debt amounts to $989,847 (2022 - $706,848).

Principal and interest repayments:

	Principal	Interest	Total
2024	$ 989,847	$ 1,049,859	$ 2,039,706
2025	922,674	1,012,105	1,934,779
2026	959,519	975,261	1,934,780
2027	997,984	936,796	1,934,780
2028	1,038,147	896,633	1,934,780
Thereafter	19,607,808	8,019,070	27,626,878
	$ 24,515,979	$ 12,889,724	$ 37,405,703

Debenture debt is issued on the credit and security of the Municipality at large.

Interest on long-term debt amounted to $367,519 (2022 - $379,056)

The Municipality's total cash payments for interest amounted to $337,720 (2022 - $377,478).

11. 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 Municipality be disclosed as follows:

	2023	2022
Total debt limit	**$ 37,006,622**	$ 40,009,970
Total debt	**(24,556,252)**	(11,124,401)
Amount of debt limit unused	**$ 12,450,370**	$ 28,885,569
Service on debt limit	**$ 6,167,770**	$ 6,668,328
Service on debt	**(2,051,378)**	(1,044,568)
Amount of service on debt limit unused	**$ 4,116,392**	$ 5,623,760

The debt limit is calculated at 1.5 times revenue of the Municipality (as defined in *Alberta Regulation 255/2000*) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limits requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Municipality. Rather, the consolidated financial statements must be interpreted as a whole.

12.   ASSET RETIREMENT OBLIGATION

Tangible capital assets with associated retirement obligations include land improvements and buildings.

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

The Municipality is a member of the West Yellowhead Regional Regional Waste Management Authority (the "Authority"). Accordingly, the Municipality has asset retirement obligations pursuant to the *Environmental Enhancement and Protection Act* (Alberta) to fund its proportionate share of the closure of its landfill sites and provide for the post-closure care of the facilities. Closure and post-closure activities include the the final covering and landscaping, surface and ground water monitoring, leachate control, site inspection, and maintenance. The Authority is required to provide closure care upon closure of the landfill and to provide post-closure care for 25 years subsequent to closure. See note 22 for the Municipality involvement in the Authority.

Under the Water Act, the Municipality has asset retirement obligations to fund decommissioning and reclamation of water wells. Reclamation activities include the flushing, cleaning, and disinfecting of the water well along with any additional land restoration activity.

		2023		2022
Balance, Beginning of Year	$	**643,776**	$	599,368
Net Change for the Year				
Additions		**24,159**		15,328
Liabilities settled		**(125,000)**		-
Accretion expense		**31,753**		29,080
		(69,088)		44,408
Balance, End of Year	$	**574,688**	$	643,776

Asset retirement obligations of $574,688 (2022 - $643,776) includes $544,688 (2022 - $613,776) measured using a present value technique. The present value was calculated using estimated total undiscounted cash flow amounting to $2,072,187 (2022 - $2,005,624), using discount rates between 4.90% - 5.08% (2022 - 4.90% - 5.08%), with retirement and reclamation activities expected to be settled between 2050 and 2085. The remaining obligations of $30,000 (2022 - $30,000) are measured at the current cost due to the uncertainty about when the retirement and reclamation activities are expected to occur.

13. **ACCUMULATED SURPLUS**

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2023	2022
Unrestricted surplus	$ 14,973,858	$ 3,238,774
Restricted surplus		
Operating		
Financial stabilization	2,170,320	1,598,566
Utility - operating	844,014	-
Policing	28,593	28,593
	3,042,927	1,627,159
Capital		
Annual general capital	4,913,784	-
Utilities - capital	1,699,615	1,242,577
Transportation and parking	651,859	451,859
Reserves in WYRWMA	503,342	430,239
Community housing	268,052	159,094
Fleet	267,280	-
Fixed assets	73,772	5,198,718
	8,377,704	7,482,487
Equity in tangible capital assets (*Note 14*)	54,219,678	58,987,684
	$ 80,614,167	$ 71,336,104

14. **EQUITY IN TANGIBLE CAPITAL ASSETS**

	2023	2022
Net book value of tangible capital assets	$ 74,235,949	$ 65,404,154
Debt recoverable - local improvements	5,114,669	5,302,462
Asset retirement obligations	(574,688)	(643,776)
Capital lease obligations	(40,273)	(51,574)
Long-term debt related to tangible capital assets	(24,515,979)	(11,023,582)
	$ 54,219,678	$ 58,987,684

15. TRUST FUNDS

The Municipality administers the following trust funds:

	2023		2022
Jasper Sports and Culture	$ **103,506**	$	103,559
Betkowski	**-**		18,027
	$ **103,506**	$	121,586

Trust funds administered by the Municipality have not been included in the consolidated statement of financial position nor have their operations have been included in the consolidated statement of operations.

16. FRANCHISE AND CONCESSION CONTRACTS

Disclosure of utility franchise agreement annual revenues as required by *Alberta Regulation 313/2000* is as follows:

	2023		2022
ATCO Electric Ltd.	$ **369,433**	$	381,726
ATCO Gas Ltd.	**248,374**		277,327
	$ **617,807**	$	659,053

17. CONTINGENCIES

a) The Municipality is a member of the Genesis Reciprocal Insurance Exchange ("GENESIS"). Under the terms of membership, the Municipality could become liable for its proportionate share of any claim losses in excess of the funds held by GENESIS. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

b) The Municipality is a defendant in lawsuits arising in the normal course of operations and involving various amounts. Management is of the opinion that the results of these actions should not have any material effect on the financial position of the Municipality. No amounts have been accrued in these consolidated financial statements relating to any of these activities. Any awards or settlements will be reflected in the consolidated statement of operations as the matters are resolved or when sufficient information on amounts and likelihood is known.

c) The Municipality is a member the West Yellowhead Regional Waste Management Authority (the "Authority"). The members of the Authority have agreed to proportionately share costs associated with expenditures arising from the operation of the Authority. The Municipality is liable for its proportionate share of losses, if any, related to the operations of the Authority.

18. **LOCAL AUTHORITIES PENSION PLAN**

Employees of the Municipality participate in the *Local Authorities Pension Plan* ("LAPP"), which is one of the plans covered by the *Alberta Public Sector Pension Plans Act*. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund. Contributions for current service are recorded as expenditures in the year in which they become due.

The Municipality is required to make current service contributions to the LAPP consisting of 8.45% (2022 - 8.45%) of pensionable earnings up to the year's maximum pensionable earnings ("YMPE") under the Canada Pension Plan ("CPP") and 12.23% (2022 - 12.80%) of the excess. Employees are required to make current service contributions of 7.45% (2022 -7.45%) of pensionable salary up to the YMPE and 11.23% (2022 -11.80%) of the excess. Contributions for current service are recorded as expenses in the year in which they become due.

Total current service contributions made by the Municipality to the LAPP in 2023 were $546,441 (2022 - $515,427). Total current service contributions made by the employees of the Municipality to the LAPP in 2023 were $486,342 (2022 - $417,173).

At December 31, 2022, the LAPP disclosed an actuarial surplus of $12.67 billion (2021 - $11.92 billion).

19. **SEGMENTED INFORMATION**

Segmented information has been identified based upon lines of service provided by the Municipality. Municipal services are provided by departments and their activities are reported by functional area in the body of the consolidated financial statements. Certain lines of service that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

(a) General Government

General Government is comprised of the Office of the CAO, Communications, and Corporate Services. Corporate Services is comprised of Financial Services, Human Resources, and Information Technology Services.

(b) Legislative

Legislative is comprised of Council. Council makes decisions regarding service delivery and service levels on behalf of the Municipality in order to balance the needs and wants of residents in a financially responsible manner.

(c) Protective Services

Protective Services is comprised of Fire, Disaster, and Municipal Enforcement Services. The RCMP division in Jasper includes Federal, Provincial, and Municipal employees and contracted members that serve Jasper and the surrounding area. Fire Services is responsible to provide fire suppression services; fire prevention programs; training and education related to prevention; and detection or extinguishment of fires. The mandate of Disaster Services is Emergency Management to help maintain safe communities. The Municipal Enforcement Services provide bylaw enforcement that ranges from public service to animal control as well as provincial statute enforcement with authorities granted by the Solicitor General of Alberta.

19. **SEGMENTED INFORMATION (CONT'D)**

(d) Roads, Streets, Walks, Lighting

Roads, Streets, Walks, Lighting is comprised of Common Services, the Public Works areas, and Transit. They are responsible for the maintenance of the roadway and storm systems of the Municipality.

(e) Parks and Recreation

Parks and Recreation is comprised of Recreation, Culture and Cultural Facilities. Parks and Recreation provide recreational and cultural services and activities which promote the well-being of its citizens. These areas are responsible for the parks, playgrounds, facilities, and green spaces of the Municipality. This area also and acts as a liaison between community groups.

(f) Utilities

Utilities are comprised of water, waste water, waste management collection and recycling. The Municipality is responsible for environmental programs such as the introduction of organic carts, bi-weekly garbage pick-up and promoting recycling and other related initiatives.

(g) Economic Development

Economic Development is comprised of Infrastructure and Economic Development. These areas are responsible for the planning and development of the Municipality's infrastructure system and work with developers in planning the growth of the Municipality in a sustainable manner. Engineering is responsible for major capital infrastructure projects. Economic Development works with businesses in the Municipality to encourage economic sustainability.

(h) Public Health

The Public Health area provides services mandated by Family and Community Support Services Alberta through a shared funding model between the Province of Alberta and the Municipality.

(i) Library and Museum

Library and Museum provides Educational and historical services within the Municipality.

Certain allocation methodologies are employed in the preparation of segmented financial information. Net municipal taxes are unallocated to segments and are presented under General Government. Sales and user charges have been allocated to the segment based upon the segment that generated the revenue. Government transfers have been allocated to the segment based upon the purpose for which the transfer was made.

20. **FINANCIAL INSTRUMENTS**

The Municipality's financial instruments include cash, taxes and grants in place of taxes receivable, trade and other accounts receivables, accounts payable and accrued liabilities, employee benefit obligations, and long-term debt. It is management's opinion that the Municipality is not exposed to significant market, liquidity, interest or currency risk arising from these financial instruments.

The Municipality is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Municipality provides services may experience financial difficulty and be unable to fulfil their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying values of the financial instruments approximates fair values.

21. **BUDGET DATA**

The budget presented in these consolidated financial statements is based on the 2023 operating budget approved by Council on April 2, 2023. The Municipality compiles a budget on a modified accrual basis. The budget expensed all tangible capital asset purchases rather capitalizing the costs and recognizes financing as revenue as utilized. The reconciliation below adjusts excess revenue over expenditures to align with the budget process. It should not be used as a replacement for the statement of operations and accumulated surplus. Users should note that this information may not be appropriate for their purposes.

	Budget 2023	Actual 2023	Actual 2022
Annual surplus	$ 12,530,761	$ 9,278,063	$ 7,954,796
Add:			
Long-term debt utilized / Issuance of long-term debt	13,648,629	14,150,000	-
Transfers from reserves	7,168,640	2,218,878	2,429,940
	20,817,269	16,368,878	2,429,940
Deduct:			
Acquisition of tangible capital assets	29,382,922	11,806,283	4,484,537
Transfers to reserves	3,007,034	4,476,205	2,737,114
Principal repayment of long-term debt	958,073	657,605	956,044
(Gain) loss on disposal of tangible capital assets	-	38,592	-
	33,348,029	16,978,685	8,177,695
Results of Operations as Budgeted	$ 1	$ 8,668,256	$ 2,207,041

22.   WEST YELLOWHEAD REGIONAL WASTE MANAGEMENT AUTHORITY

The Municipality, the Town of Edson, the Town of Hinton, the Municipal District of Grennview No. 16, and Yellowhead County (the "members") jointly own and operate the West Yellowhead Regional Waste Management Authority (the "Authority") to construct, maintain, control and manage a regional solid waste disposal system.

The members have agreed to proportionately share costs associated with expenditures arising from the operation of the Authority. The following is 100% of the financial position and results of operations of the Authority partnership of which the Municipality has a 7.00% (2022 - 6.40%) proportionate share.

	2023	2022
FINANCIAL ASSETS		
Cash and cash equivalents	$ 4,558,261	$ 6,275,622
Trade receivables	203,223	241,243
Due from members	2,579,306	270,000
	7,340,790	6,786,865
LIABILITIES		
Accounts payable and accrued liabilities	150,191	64,386
Asset retirement obligations	4,230,950	4,026,600
	4,381,141	4,090,986
NET FINANCIAL ASSETS	2,959,649	2,695,879
NON-FINANCIAL ASSETS		
Tangible capital assets	7,156,647	3,395,692
ACCUMULATED SURPLUS	$ 10,116,296	$ 6,091,571
REVENUE		
Tipping fees	$ 3,495,596	$ 2,937,229
Municipal requisitions	2,014,847	420,000
Investment income	290,082	126,266
Other	15,469	7,296
	5,815,994	3,490,791
EXPENSES		
Contracted and general services	1,182,479	941,396
Amortization of tangible capital assets	392,914	390,765
Accretion expense	204,350	194,480
Materials, goods and utilities	9,202	7,326
Interest and bank charges	2,324	1,848
	1,791,269	1,535,815
ANNUAL SURPLUS	$ 4,024,725	$ 1,954,976

23. RESTATEMENT - PS 3280 ASSET RETIREMENT OBLIGATION STANDARD ADOPTION

i) Policy Adoption - PS 3280 Asset Retirement Obligation

Effective January 1, 2022, the Municipality adopted Canadian public sector accounting standard 3280, *Asset Retirement Obligations*, and applied the standard using the modified retroactive approach with restatement of prior year comparative information.

On January 1, 2022, the Municipality recognized the following to conform to the new standard:
- Asset retirement obligation, adjusted for accumulated accretion to the effective date;
- Asset retirement cost capitalized as an increase to the carrying amount of the related tangible capital assets in productive use;
- Accumulated amortization on the capitalized cost; and
- Adjustment to the opening balance of accumulated surplus.

ii) West Yellowhead Regional Waste Management Authority

The Municipality's proportionate share of the Authority was not consolidated in prior years. This correction has been applied retroactively and the prior year comparative figures have been restated accordingly.

Comparative figures have been restated as follows.

	As Previously Stated	PS 3280 Adoption	Authority Consolidation	As Restated
Statement of Financial Position				
Financial Assets				
Cash	$17,098,131	-	401,640	$17,499,771
Trade and other receivables	$11,766,939	-	32,720	$11,799,659
Liabilities				
Accounts payable and accrued liabilities	$ 2,967,664	-	4,122	$ 2,971,786
Asset retirement obligations	$ -	386,074	257,702	$ 643,776
Non-Financial Assets				
Tangible capital assets	$65,152,556	34,273	217,325	$65,404,154
Prepaid assets	$ 390,791	-	(424)	$ 390,367
Statement of Operations				
Revenue				
User fees and sales of goods	$ 7,920,145	-	187,983	$ 8,108,128
Government transfers for operating	$ 2,572,177	-	26,880	$ 2,599,057
Investment income	$ 432,550	-	8,081	$ 440,631
Other income	$ 281,391	-	37,692	$ 319,083
Expenses				
Utilities	$ 4,782,877	-	118,831	$ 4,901,708
Parks and recreation	$ 281,391	37,692	-	$ 319,083
Accumulated surplus				
Opening balance	$63,467,621	(333,945)	247,632	$63,381,308
Closing balance	$71,298,468	(351,801)	389,437	$71,336,104

Certain comparative figures have been reclassified to conform to the presentation used in the current year.

24.   SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for elected municipal officials and the chief administrative officer as required by *Alberta Regulation 313/2000* is as follows:

	Salary	Benefits	**2023**	2022
Mayor Ireland	$ 95,645	$ 8,731	**$ 104,376**	$ 95,237
Councillor Damota	28,562	6,473	**35,035**	26,394
Councillor Hall	31,083	6,623	**37,706**	34,019
Councillor Kelleher-Empey	23,755	6,187	**29,942**	27,408
Councillor Melnyk	29,636	6,537	**36,173**	35,416
Councillor Waxer	26,182	6,332	**32,514**	32,544
Councillor Wilson	24,781	6,248	**31,029**	27,808
	$ 259,644	$ 47,131	**$ 306,775**	$ 278,826
Chief Administrative Officer	$ 173,480	$ 21,548	**$ 195,028**	$ 187,199

Salary includes regular base pay, bonuses, lump sum payments, honoraria, and any other direct cash remuneration.

Benefits include the employer's share of all employee benefits and contributions or payments including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long-term and short-term disability plans, professional membership dues, and tuition.

25.   APPROVAL OF THE CONSOLIDATED FINANCIAL STATEMENTS

Council and Management have approved these consolidated financial statements on April 30, 2024.

SUBJECT: Request for Support in the Destination Stewardship Plan's Implementation

Dear Mayor & Council,

On November 28, 2023, the Municipality of Jasper Council formally endorsed the Destination Stewardship Plan, a 10-year roadmap comprised of 54 initiatives under five strategic goals to optimize the tourism industry and safeguard the future of Jasper and Jasper National Park. Council's alignment with the plan's initiatives was discussed at the Committee of the Whole Meeting on February 13, 2024.

Following the Municipality of Jasper's endorsement and alignment, Tourism Jasper has taken important steps toward implementing the plan, with a primary focus on establishing baseline metrics to monitor progress of the plan's initiatives. This involves gathering and analyzing data to set clear baselines for each initiative. These baseline metrics will guide the plan's initiatives and help measure their impact over the next decade, providing a solid foundation for continuous improvement and strategic adjustments as needed.

To start this process, Tourism Jasper is pursuing the GreenStep Destination Certification for Jasper, which assesses a destination's sustainability performance against standards from the Global Sustainable Tourism Council and the United Nations. Destinations receive ratings from bronze to platinum based on their management of tourism's socio-economic, cultural, and environmental impacts. Undergoing the certification process will help establish baseline metrics for the many social, environmental, and economic sustainability-related initiatives in the Destination Stewardship Plan.

OUR ASK: The successful implementation of the Destination Stewardship Plan depends heavily on shared efforts with local partners. As Tourism Jasper moves forward to develop baseline metrics collaboratively, including pursuing the GreenStep certification, we respectfully request the Municipality of Jasper's support in directing administration to be actively engaged and share available data, such as water usage, waste management, energy consumption, transportation usage, and community social indicators, among others.

Thank you for considering this request. We look forward to continuing to work closely with the Municipality of Jasper on implementing the Destination Stewardship Plan.

Respectfully,
Brooklyn Rushton

BRushton

Destination Stewardship Strategist
Tourism Jasper

MUNICIPALITY OF
JASPER

Agenda

Introduction to Accurate Assessment Group

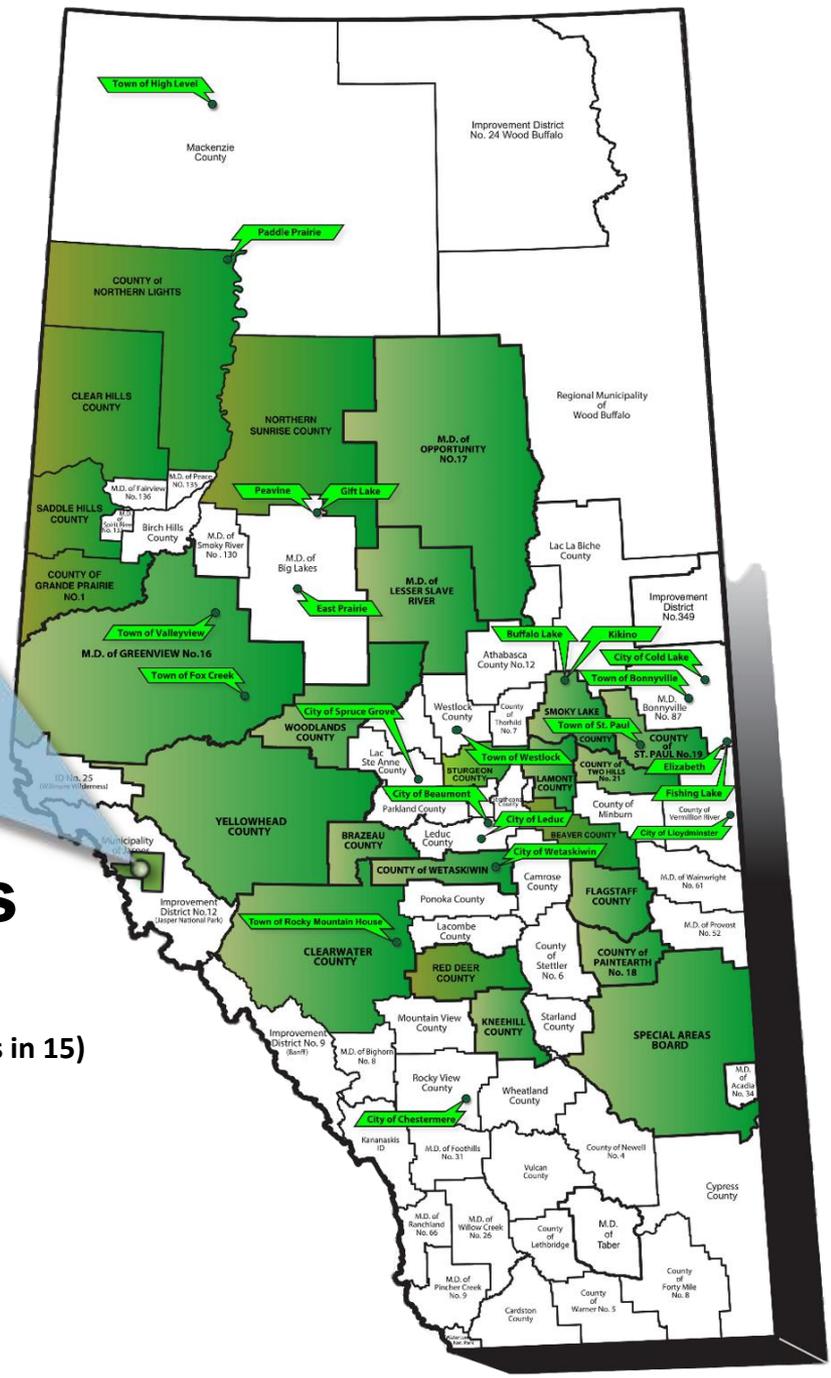Municipality's assessment summary for this past year

Assessment Shifting

Assessment Complaints

What's Next

ACCURATE

ASSESSMENT GROUP LTD.

FOUNDED IN 1997

Town of High Level

Improvement District No. 24 Wood Buffalo

Mackenzie County

Paddle Prairie

COUNTY of NORTHERN LIGHTS

CLEAR HILLS COUNTY

NORTHERN SUNRISE COUNTY

M.D. of OPPORTUNITY NO.17

Regional Municipality of Wood Buffalo

M.D. of Fairview NO. 136

M.D. of Peace NO. 135

Peavine

Gift Lake

SADDLE HILLS COUNTY

M.D. of Spirit River NO. 133

Birch Hills County

M.D. of Smoky River No. 130

M.D. of Big Lakes

M.D. of LESSER SLAVE RIVER

Lac La Biche County

COUNTY OF GRANDE PRAIRIE NO.1

East Prairie

Athabasca County No.12

Improvement District No.349

Town of Valleyview

Buffalo Lake

Kikino

M.D. of GREENVIEW No.16

City of Cold Lake

Town of Bonnyville

Town of Fox Creek

Westlock County

County of Thorhild No. 7

SMOKY LAKE COUNTY

Town of St. Paul

M.D. of Bonnyville No. 87

City of Spruce Grove

WOODLANDS COUNTY

COUNTY of ST. PAUL No.19

Lac Ste Anne County

Town of Westlock

COUNTY of TWO HILLS No. 21

Elizabeth

ID No. 25 (Willmore Wilderness)

Sturgeon County

STURGEON COUNTY

LAMONT COUNTY

County of Minburn

Fishing Lake

City of Beaumont

Parkland County

City of Leduc

County of Vermilion River

YELLOWHEAD COUNTY

BRAZEAU COUNTY

Leduc County

BEAVER COUNTY

City of Lloydminster

City of Wetaskiwin

Municipality of Jasper

COUNTY OF WETASKIWIN

Camrose County

M.D. of Wainwright No. 61

Improvement District No.12 (Jasper National Park)

Ponoka County

FLAGSTAFF COUNTY

M.D. of Provost No. 52

Town of Rocky Mountain House

Lacombe County

County of Stettler No. 6

COUNTY of PAINTEARTH No. 18

CLEARWATER COUNTY

RED DEER COUNTY

SPECIAL AREAS BOARD

Mountain View County

KNEEHILL COUNTY

Starland County

M.D. of Acadia No. 34

Improvement District No. 9 (Banff)

M.D. of Bighorn No. 8

Rocky View County

Wheatland County

County of Newell No. 4

City of Chestermere

Cypress County

Kananaskis ID

M.D. of Foothills No. 31

Vulcan County

M.D. of Ranchland No. 66

M.D. of Willow Creek No. 26

County of Lethbridge

M.D. of Taber

County of Warner No. 5

County of Forty Mile No. 8

M.D. of Pincher Creek No. 9

Cardston County

AAG's Client Partners

- ✓ **25 Rural Municipalities** (DIP Assessment Services in 15)
- ✓ **7 Cities**
- ✓ **6 Towns**
- ✓ **8 Metis Settlements**

Trusted Advisor

At AAG, our purpose is to continuously seek improvement,
and earn the role of Trusted Advisor.

TEAM DEPTH

Specializing in all aspects of Municipal Property Assessment

400+ Years of Combined Experience

COMMUNICATION

We connect with Rate Payers successfully

We communicate with Council, CAO's and Administration

DATA INTEGRITY

Our technology drives best practices for assessment operations.

Leaders in quality control through technology and experience

MUNICIPALITY OF JASPER

Residential	Non-Residential	Farmland

Troy Birtles, AMAA	Assessment Manager
Kris Meadows, AMAA	Residential Assessor
Levi Stewart	Residential Assessor
Sean Cosens, Bsc. Ag	Farmland Assessment Specialist
Bob Daudelin, AMAA	Assessment Specialist
Kurt Hartman	Assessment Specialist
Josh McMillan	Residential Assessor
Jesse Nelson	Residential Assessor
Cory Allen	Residential Assessor

ACCURATE ASSESSMENT GROUP LTD.

2022 Compared to 2023 Assessment

	2022	2023	Difference	
	Totals	Totals	$	%
Residential	$1,114,138,140	$1,196,602,580	$82,464,440	107%
Non-Residential	$ 688,138,690	$ 793,935,330	$105,796,640	115%
Industrial (DIP)	$ 10,922,230	$ 11,051,710	$129,480	101%
Exempt	$ 317,435,770	$ 354,052,090	$36,616,320	112%
Grand Total:	$ 2,130,634,830	$ 2,355,641,710	$225,006,880	111%

2022 vs 2023 By Assessment Category

2022

- $10,922,230
- $317,435,770
- $1,114,138,140
- $688,138,690

Legend:
- Residential
- Non-Residential
- Industrial
- Exempt

2023

- $11,051,710
- $354,052,090
- $1,196,602,580
- $793,935,330

Legend:
- Residential
- Non-Residential
- Industrial
- Exempt
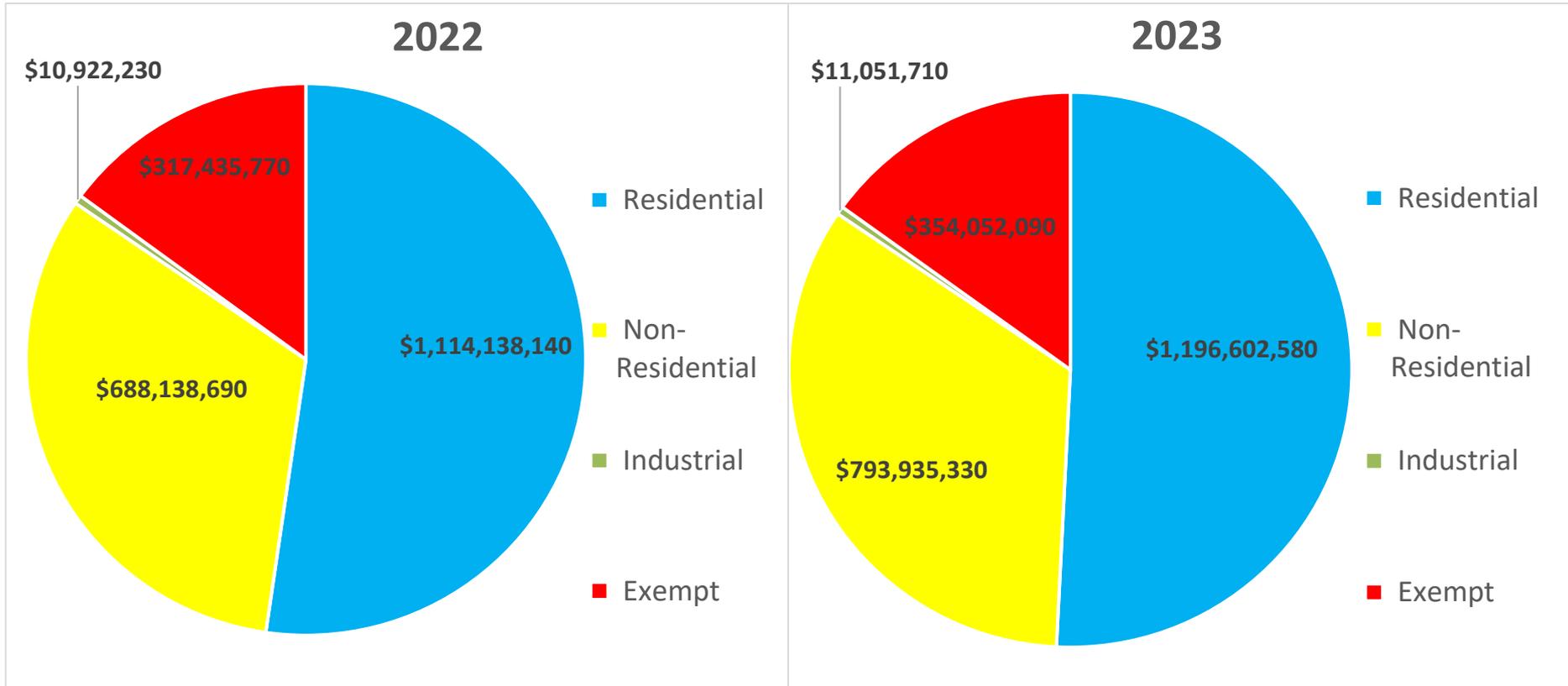
Municipality of Jasper
Assessment History Comparison
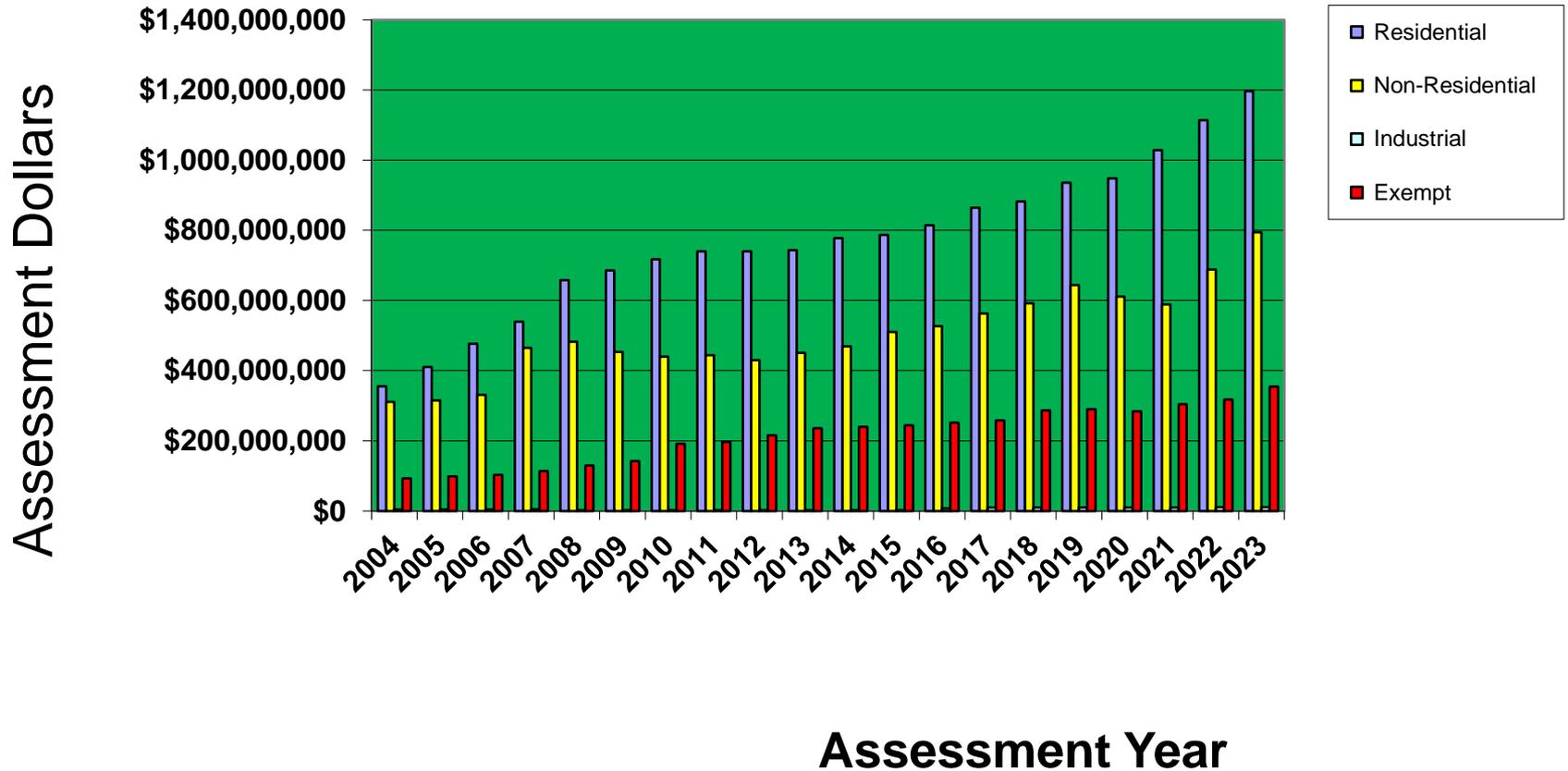
Municipality of Jasper
Assessment Total History Compare
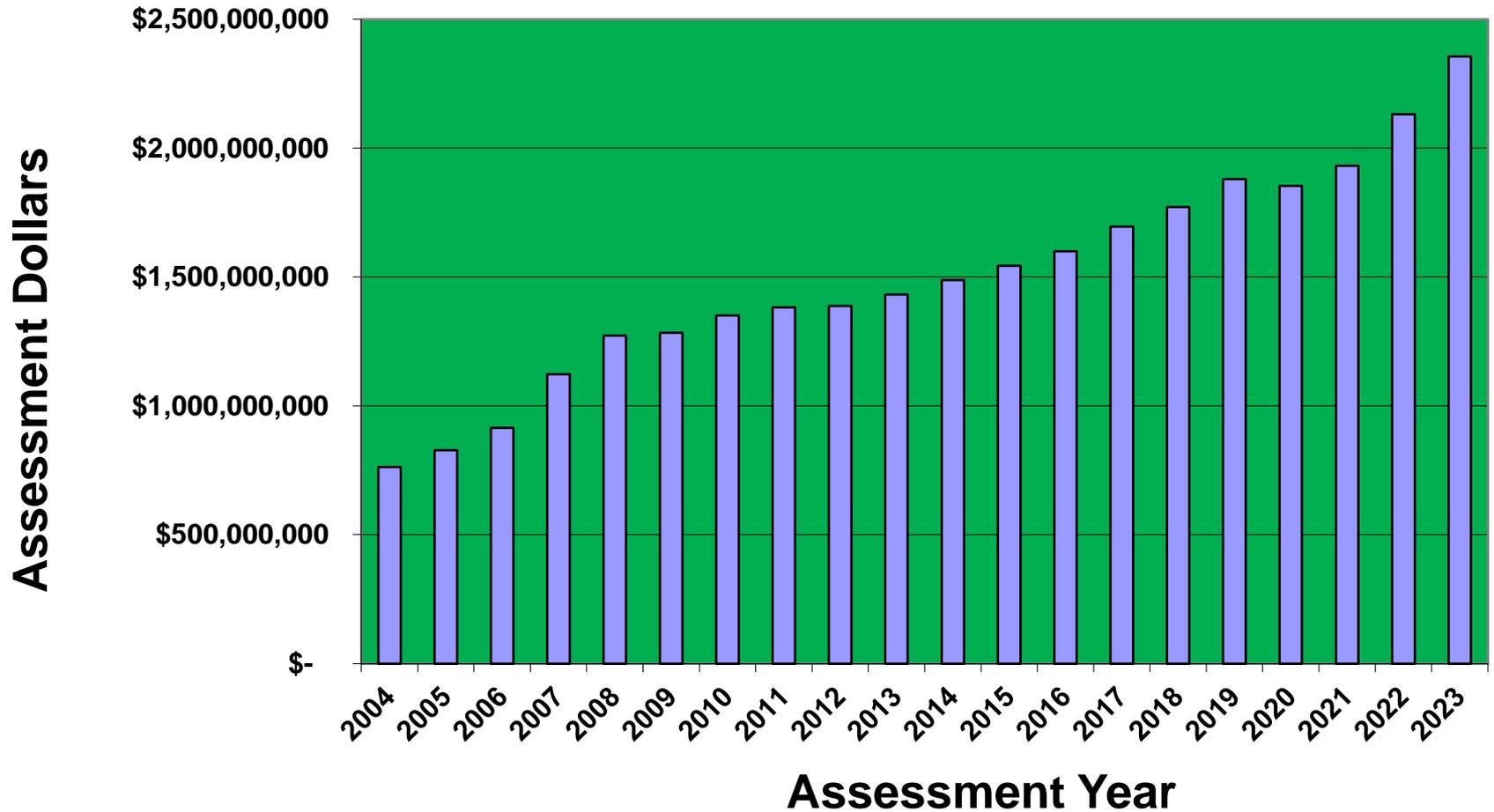
Taxable Assessment Change Compare by %

Range	Properties	%
-25% to -100%	1	0.1
-10% to -25%	0	0.0
-1% to -10%	34	2.4
No Change	**143**	**10.0**
1% to 10%	**1057**	**73.6**
10% to 25%	**162**	**11.3**
25% to 100%	9	0.6
Over 100%	2	0.1
New Roll #'s	25	1.8
Inactive Roll #'s	3	0.1
Total Properties	1,436	100

94.9%

Taxable Assessment Change Compare by %
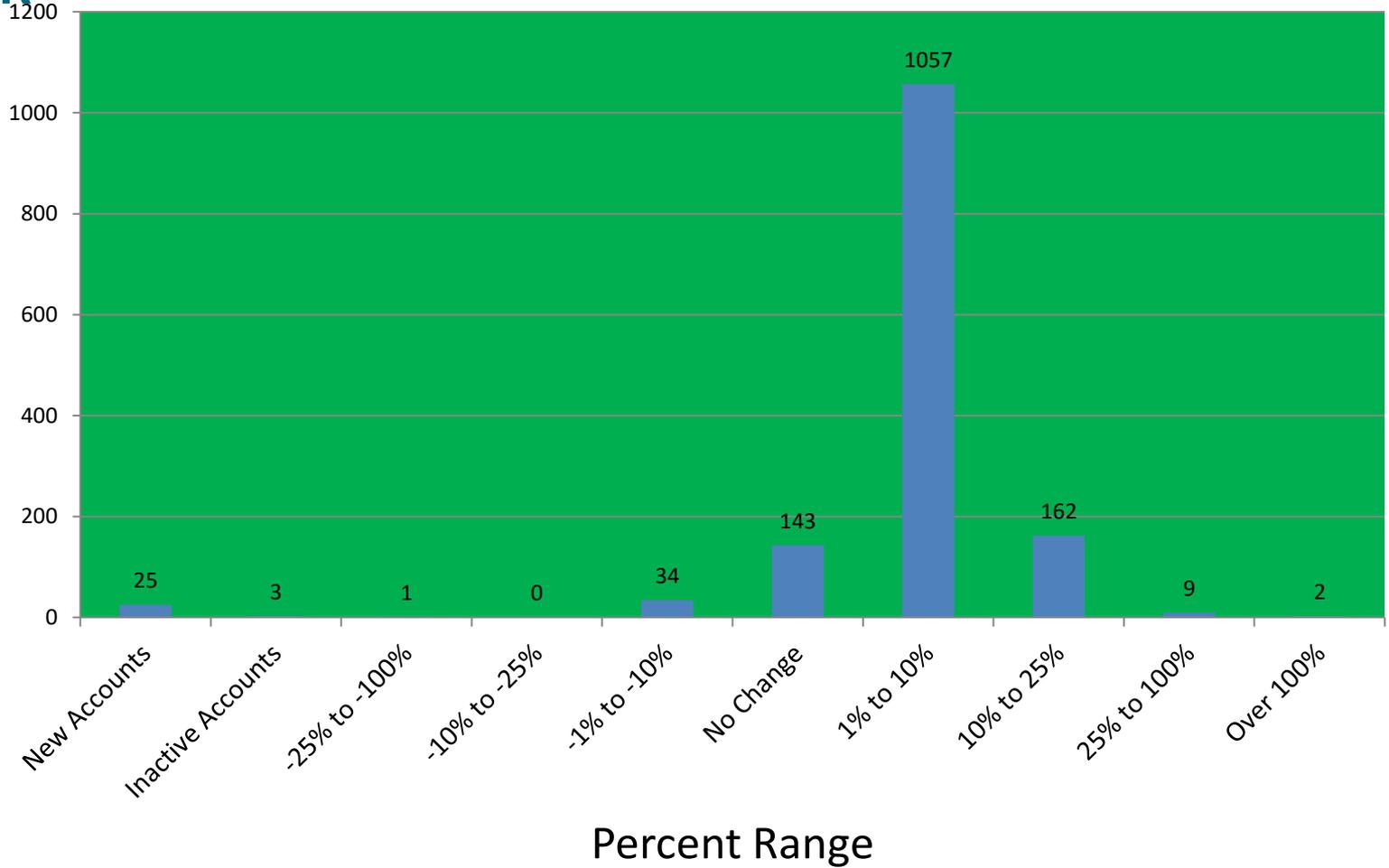
Taxable Assessment Change Compare by $

Range	Properties	%
Over - $1,000,000	0	0.0
-$100,000 to -$999,999	2	0.1
-$25,000 to -$99,999	1	0.1
-$10,000 to -$24,999	0	0
-$1,000 to -$9,999	96	6.7
-$999 to $999	**39**	**2.7**
$1,000 to $9,999	**222**	**15.5**
$10,000 to $24,999	**225**	**15.6**
$25,000 to $99,999	**595**	**41.4**
$100,000 to $999,999	**203**	**14.1**
Over $1,000,000	25	1.8
New Roll #'s	25	1.8
Inactive Roll #'s	3	0.2
Total Properties	1,436	100

89.3%

MUNICIPALITY OF JASPER

ACCURATE ASSESSMENT GROUP LTD.

Assessment Change Compare by $

Assessment Dollar Compare [1601]
- NewAccount [25]
- Inactive Account [1]
- Over -$1,000,000 [0]
- -$100,000 to -$1,000,000 [1]
- -$25,000 to -$100,000 [1]
- -$10,000 to -$25,000 [0]
- -$10,000 to -$1,000 [95]
- No Change [116]
- $1,000 to $10,000 [252]
- $10,000 to $25,000 [257]
- $25,000 to $100,000 [605]
- $100,000 to $1,000,000 [213]
- Over $1,000,000 [35]
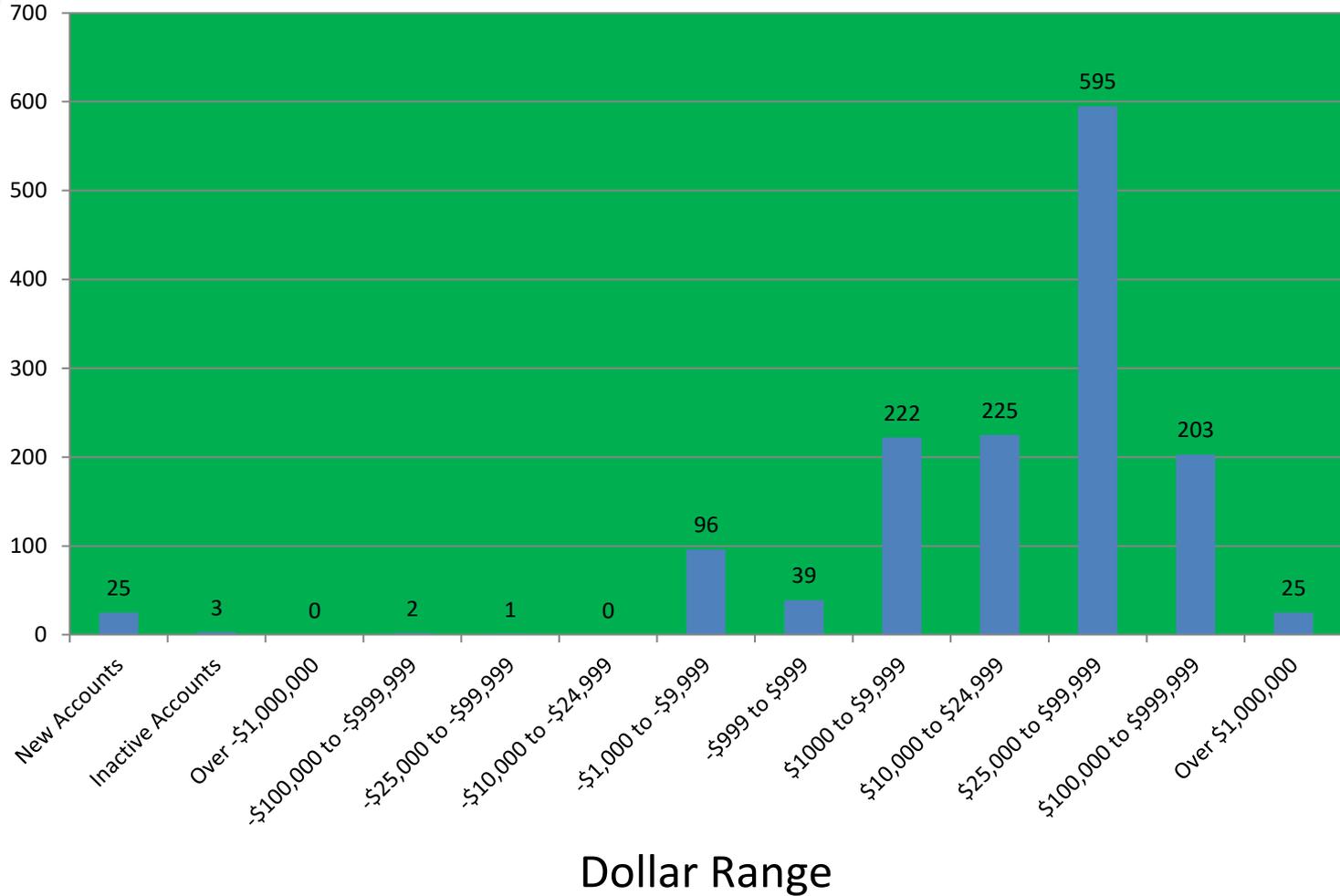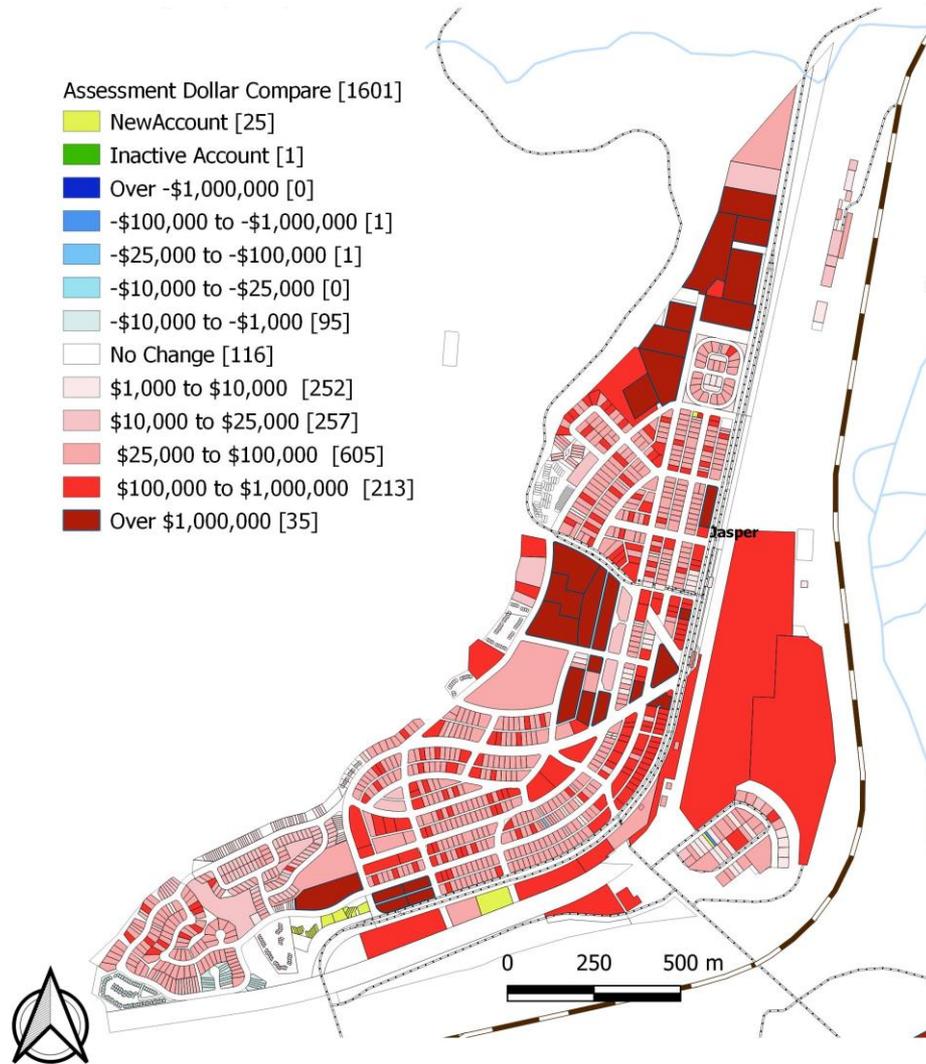
Distribution of Residential Assessed Values
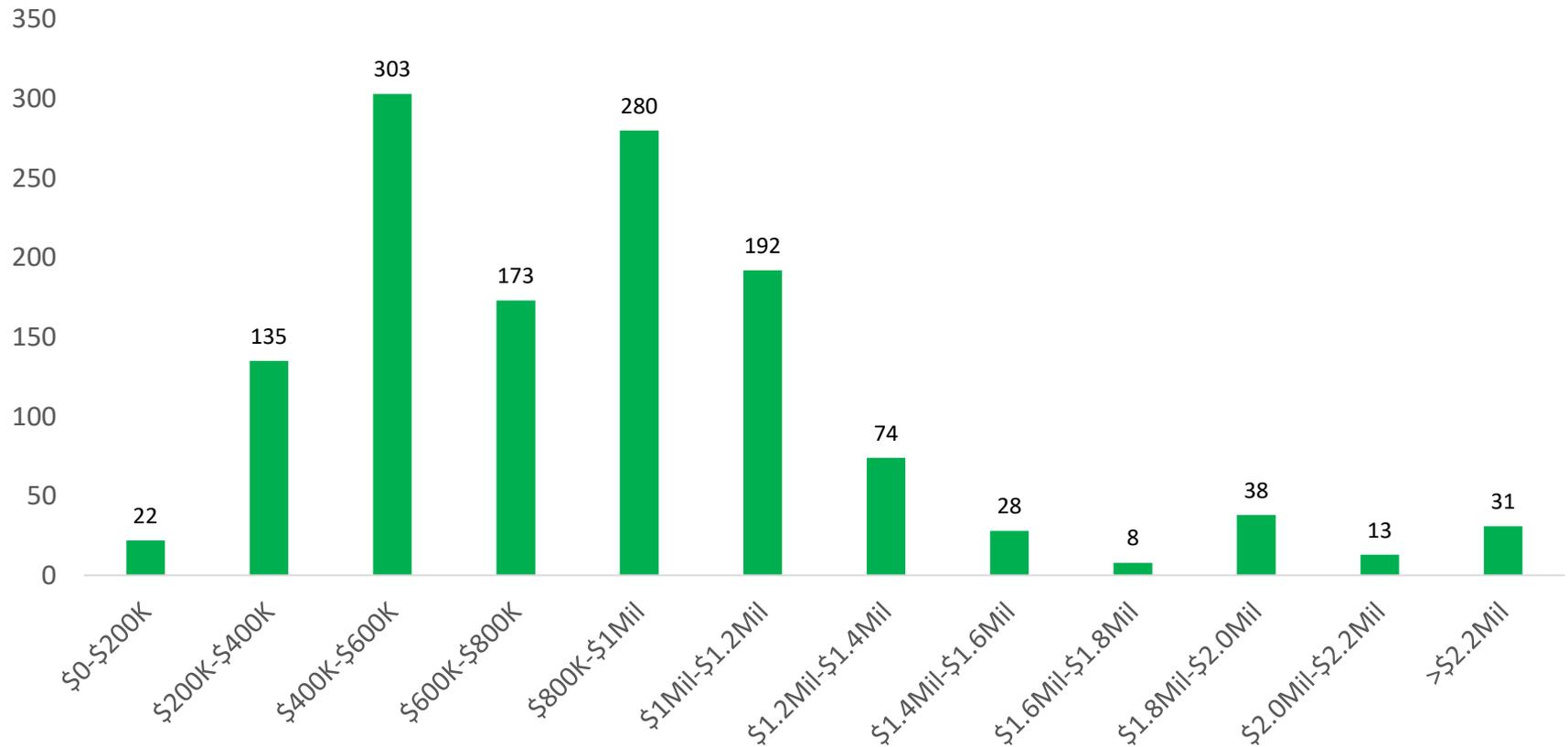
Distribution of Non-Residential Assessed Values
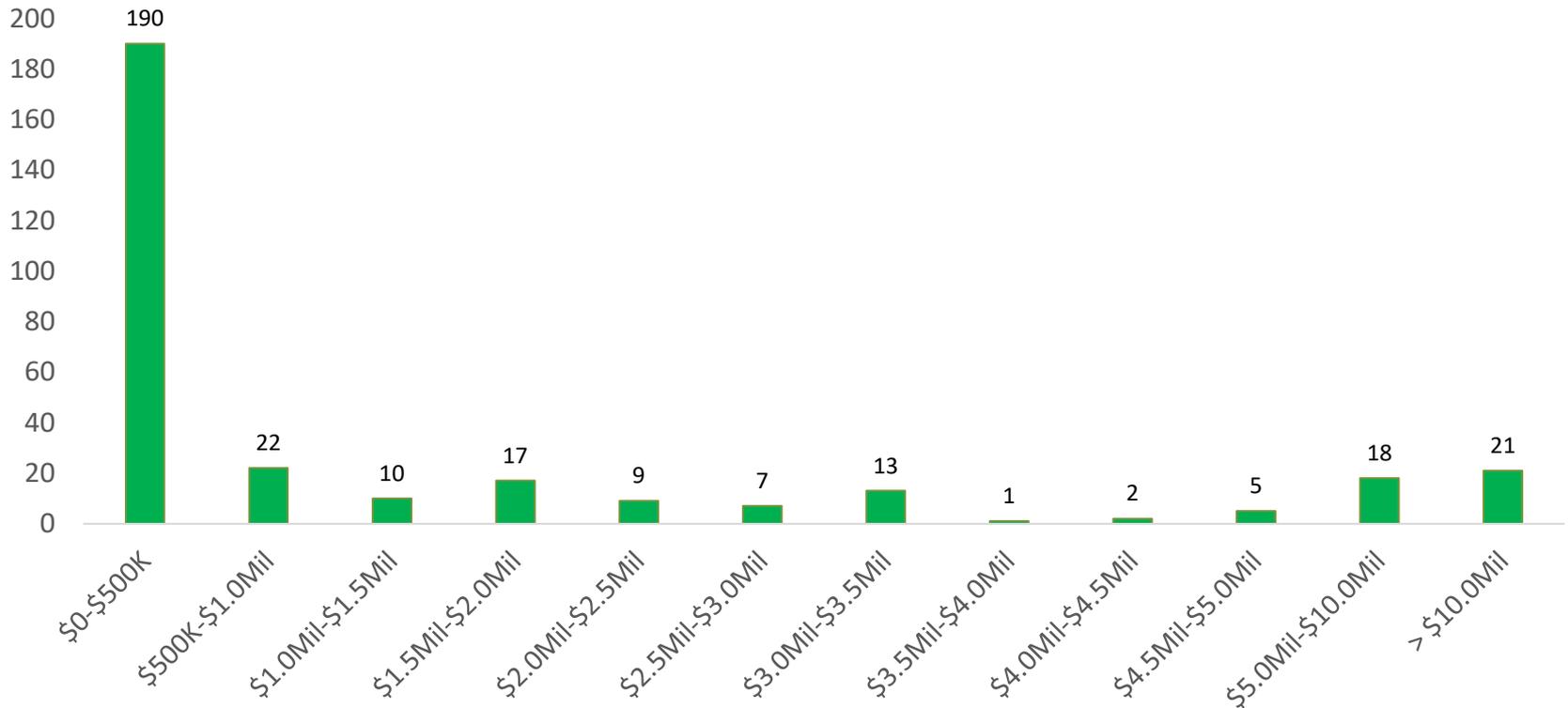
New Roll #'s & Permit Comparison

New Roll #'s Summary

	2019	2020	2021	2022	2023
Residential/Non-Res	66	1	6	1	25

Development Permit

	2019	2020	2021	2022	2023
Development Permits	164	156	155	142	191

Overview

(NOT including Industrial or Linear)

Assessment Change by Area - Includes new construction and market inflation	
Residential Town site	111%
Cabin Creek	111%
Stone Mountain	99%
Mountain Co-ops	101%
MH Subdivision	105%
Commercial Areas	115%
Lake Edith	102%
Rural Properties	114%
Overall Changes	111%

Overview
(NOT including Industrial or Linear)

Sale comparison by area			
Area	Number of Sales	Median ASR (Current Assessment)	Median ASR (Sales after July 2022)
Residential Town site	20 Sales	98.7%	20 Sales – 99.2%
Cabin Creek	9 Sales	97.7%	14 Sales – 98.6%
Stone Mountain	3 Sales	98.8%	4 Sales – 97.7%
Patricia Place/Aspen Gardens	5 Sales	103.4%	3 Sales – 93.5%
Mountain Co-ops	0 Sales	N/A	1 Sales – 100.2%
MH Subdivision	9 Sales	98.6%	3 Sales – 103.9%
Lake Edith	1 Sales	100.1%	1 Sales – 94.6%
Overall	47 Sales	98.7%	46 Sales – 98.7%

Notable Changes to Assessment Classes (Shifting)

- Hotels are assessed based on the income approach. The income approach to value is: VALUE = NOI/Cap Rate.

- Prior to COVID, the hotel industry income levels in Jasper had increased substantially. This had caused assessed values to increase. COVID had impacted current income levels therefore effecting assessed values negatively in 2021.

- Hotel revenues have rebounded from the negative effects of COVID and have increased substantially.

- Seasonal accommodation and other outlying non res properties are seeing similar increases as in-town hotels.

- Approximately $87 Mil of the $106 Mil increase to assessment code 202 and 206 was from the hotel sector.

- Retail and office buildings are assessed based on the income approach. The income approach to value is: VALUE = NOI/Cap Rate.

- Overall, the retail/office/restaurants and other commercial excluding hotels and resort locations has increased, but not as much as the hotel sector.

- The increase to this sector is a result of sales on non-residential properties.

Assessment Shifting Summary

- Overall Residential up 7% and rising.

- Overall Non-Residential up 15% including hotels.

- This represents a shift of overall tax burden to the non-residential sector

- Within the Non-Residential class, the hotels increased more than the rest of the non-res class.

- This represents shifting within the non-residential assessment class.

Assessment Complaints

- Property owners are provided the opportunity to review their assessment with the assessor via open house or phone call.

- If unhappy with the result, the property owner still has the right to file an assessment complaint with the Local Assessment Review Board (Residential) or Composite Assessment Review Board (Non-Residential).

- Many Non-Residential property owners employ tax agents to represent them in assessment reviews or complaints heard at board levels

Assessment Complaints

Assessment Complaints filed for the 2023 tax year include:

4 Residential

11 Non-Residential

➢ All 11 Non-Residential complaints were filed by the same tax agent. All are being reviewed with the tax agent – they are seeking approx. $52 million reduction combined. I believe these complaints were filed to allow for additional time to review.

➢ Administration will be informed of any changes and will include all information when considering tax rate calculations for council.

Re-Inspection Cycle
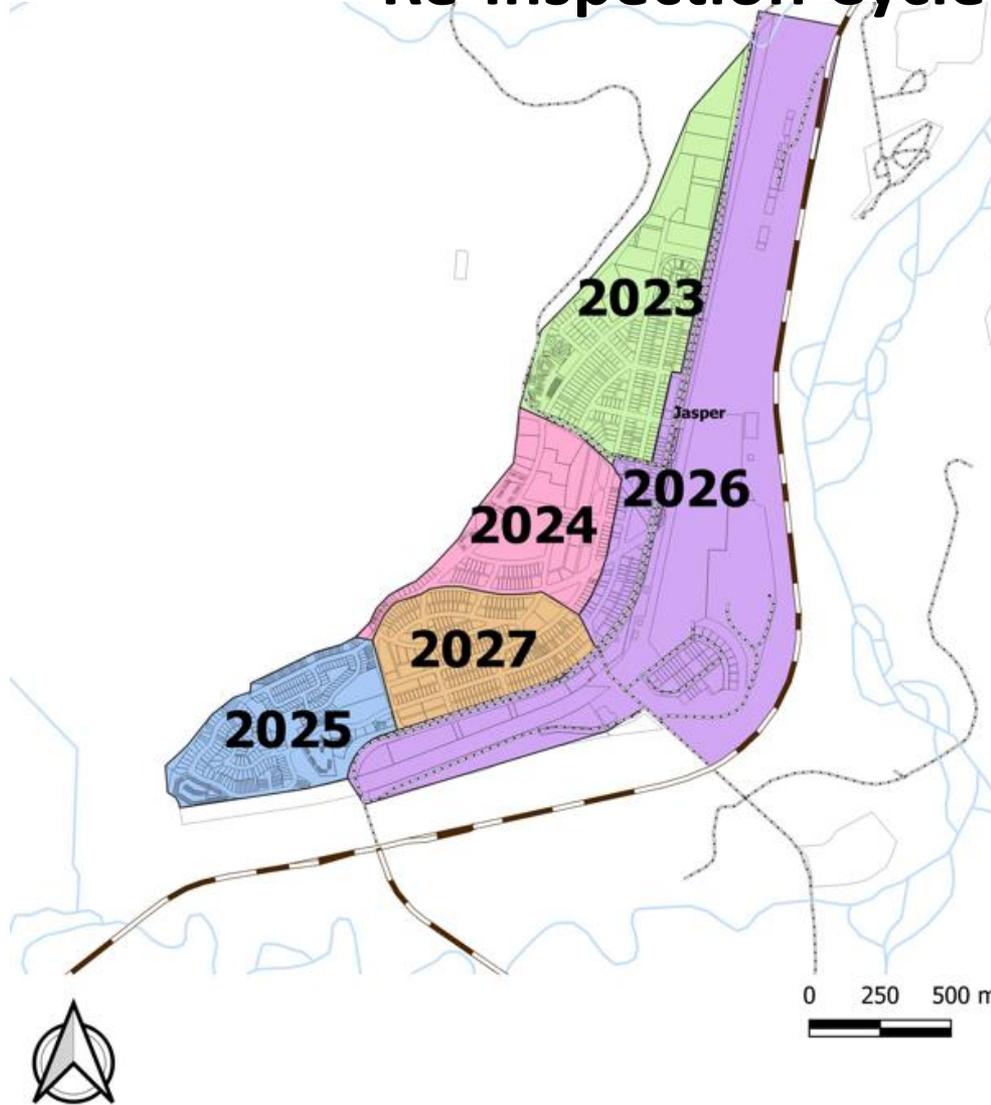
Moving Forward and Next Steps

- Attended Assessment Open House – was held March 12st

- Council presentation today

- Address any outstanding assessment complaints

- Reinspection cycle to concentrate on the area noted on the previous map. Residential RFI letters will be mailed to property owners in this area – this is a new process we hope will increase data integrity

- Review all new permits and uncompleted permits from Parks Canada

- Monitor real estate values on a moving forward basis

- Monitor income producing properties for changes

c

IT Master Plan (ITMP)

April 2024

Perry Group Consulting Ltd.

www.perrygroupconsulting.ca
647-669-9540

Table of Contents

Perry Group Consulting Ltd.

1.0   Executive Summary

1.1   Background

Jasper is a unique municipality, located within the Jasper National Park. This location presents benefits such as the beautiful location, picturesque scenery and high tourism but also challenges due to its remote location and distance from other major centres. This has become more apparent as the municipality looks to enhance the working environment for staff as well as look for ways to improve overall service delivery. The opportunity to leverage technology across the municipality to improve customer and staff experiences, to streamline processes and ideally to increase productivity is of great interest.

Currently, the Information Technology (IT) at the Municipality of Jasper is supported via a part-time IT Coordinator and a Managed Service Provider (on a time-and-materials contract).

In 2023, the Municipality of Jasper (the "Municipality") decided to move strategically with the development of a 5-Year Information Technology Master Plan (ITMP).

The key attributes of the ITMP are:

- Assess the current IT environment including technology, infrastructure, security, spending, IT Management Practices
    - Comparison with Municipal Peers and Industry Trends

- Identify risks and areas of opportunity to leverage technology and data better
    - Things that need to be fixed and by when they should be fixed
    - Opportunities to use technology, data and digital in digitizing analogue/paper processes

- Determine an accountability model for technology management
    - A to-be IT functional model (including leadership) to deliver the most value to the Municipality
    - A futuristic IT functional model that is sustainable over the next 5 years

- Develop a framework to sustain change and continuously improve
    - The level of investments required to support a baseline level of operations with proper risk mitigation
    - Rules and criteria for making technology decisions for the Municipality

- Highlight future technology needs and priorities (infrastructure + business solutions)
    - Set a vision, goals and objectives for the future
    - A clear road map that indicates what projects and activities need to occur in the next 5 years
    - An action plan to reach the objectives, monitor progress and measure success

1.2   Opportunities

With the 5-Year IT Master Plan, the Municipality has an amazing opportunity to recalibrate the IT function; with a more focused and dedicated leadership and staff; to better align with business needs, improve service delivery and meet (or exceed) existing corporate priorities designed to serve customers better.

The Municipality has the opportunity to start by building solid infrastructure foundations and a sustainable operating model that has a strong reliance on good partnerships, contracted resources and managed services to support the IT needs of the Municipality. However, the successful evolution of technology necessitates viewing it through the lens of "people, process, then technology." Simply adding technology without addressing underlying processes or lacking adequate resources will fail to generate value or ensure long-term sustainability.

Aside from building capacity and skillsets within the IT Operating Model, the Municipality also has the opportunity to assume a corporate approach to technology decision-making (technology governance). Further maturity with technology governance, strategic planning, policy and process development, technology training, project management and prioritization will help create an IT posture and decision insights that will make sure investments are made to support the highest needs of the Municipality and the Community.

1.3   Risks

The risks within technology environments are becoming more prominent as cybersecurity threats directed against municipalities continue to be commonplace. Ensuring the custody and control of private information is an important component in maintaining trust in the community and across the Municipality. Council and Senior Leadership are currently accepting a very high level of technology risk. This risk level is expected to continue to increase as security and environmental threats evolve.

The municipality's current technology platform and security posture constrain its ability to swiftly and effectively recover from various environmental and/or cyber threats. Compounding these vulnerabilities is that the municipality depends on one part-time IT resource for support and maintenance of its technology platform. This dependency amplifies the risk profile and underscores a critical need for broader support and expertise in managing the Municipality's technology assets.

Also, data represents one of the biggest untapped resources in the Municipality with which to make better decisions, tell success stories and improve workflows. Staff want to know that IT has their back when it comes to protecting municipal data as well as supporting their needs around the best possible utilization of technology.

1.4   ITMP Programs of Work

This Information Technology Master Plan (ITMP) is intended to be a roadmap to help guide the Municipality down the right path. Upon implementation, it will build solid foundations in the technology environment that will further extend IT capabilities and further evolve the Municipality skillfully in the areas of business solutions, data integrations and online services.

The ITMP identifies recommended actions under six programs of work:

- IT Infrastructure and Operations
- Cloud Framework and Technologies
- IT Policies and Standards
- IT Security
- Technology Training
- Information Management Technology Platform

Additional opportunities related to GIS, Data & Integration, Corporate and Expert Business Solutions and Customer Portals & Web are listed here: Other Opportunities

Nearly 55 recommendations have been categorized under these programs of work and are described in detail in this plan.

Also, in order to successful implement the ITMP, few critical success factors are needed as a pre-requisite:

- IT Funding
- IT Organizational Model

- [Strategic IT Leadership Role](#)
- [IT Planning and Oversight Model](#)
- [Third-Party IT Support](#)

Additionally, an ITMP Work Plan has been developed (see [Section – Work Plan](#)) and includes a suggested sequencing of the recommendations based on interdependencies and capacity to support them. Approximations regarding funding requirements and the scale of the initiatives along with suggested leadership for each action have also been proposed.

The ITMP is doable. It's scaled to the size and capabilities of the Municipality as it continues to scale out by following the various recommendations and leading practices included herein. Prudent funding and investment decisions *will* need to be made along the way – including the IT functional model and IT infrastructure. The ITMP will also develop rudiments to make technology decision-making easier and better support the business in meeting its many service delivery aspirations.

The key to success with the ITMP is to start small. Build on the technology foundations and establish proper posture. Then tackle the more complex actions when the competencies are in place to support them fully. Also, ensure that the Municipality is better aligned around technology decision-making and that priorities, as well as roles and responsibilities, are clearly defined. Commit but be mindful that concessions need to be made along the way.

1.5   Linkage to Council's Strategic Priorities

An important driver for this is rooted in the Municipality of Jasper's Strategic Priorities (2022-2026) where it's noted that the organization will "*embed a culture of service delivery excellence and innovation throughout the organization*"

The Council also identified a number of their top priorities under the banner of "*operational excellence" that they want to ensure residents receive quality service that provides strong value for dollars and that the staff are empowered by investing in the training and tools they require.*

In addition, by focusing on technology, solutions, data and online services through the proposed ITMP Workplace, we strongly believe that Jasper can meet its strategic priorities, especially operational excellence and also successfully support the accomplishment of other priorities including housing, community health, relationships, environment and advocacy.

1.6 Expected Outcomes and Value

This increased investment in technology and resources should deliver needed technological foundations that will provide service improvements and savings through cost avoidance.

The increased investment in technology as per the work plan is expected to immediately:

- Simplify and standardize the IT network and technologies thereby reducing the support effort needed as well as reducing security risks
- Build and maintain network design that is suitable for leveraging cloud-based applications
- Minimize data risks by improving data storage practices and tools
- Improve overall Internet services and interconnectivity (facility to facility) which is imperative to all modernization efforts (while working in partnership with other external parties)

In the long run, this increased technological investment will deliver:

- Enhanced customer service and engagement.
- Increased cost-effectiveness of service delivery and improved service delivery timelines.
- Improved efficiency of the municipal workforce.
- Help municipal staff in making informed decisions.
- An increase in the accessibility and availability of services.

2.0 Introduction

Perry Group Consulting (Perry Group) is a firm that specializes in technology in municipalities. Our mission is *building better municipalities* and we have worked with over 200 municipalities across Canada on technology strategy and planning work, business process optimization and solutions implementation.

The Municipality commissioned Perry Group to develop an Information Technology Master Plan (ITMP) to help fully leverage technology investments and build the necessary foundations for future service improvements. The project began in October 2023 and was sponsored by the Municipality's Chief Administrative Officer.

2.1   Purpose of this Report

The Discovery Report – submitted earlier in this engagement by Perry Group – reviewed foundational areas such as the technical infrastructure, business solutions, policies and procedures, and IT Service Management Practices. It identified areas that were working well and in a good position to move forward, as well as areas that require further attention. This Final Report provides details on the work plan, underlying opportunities, the prioritization processes and an understanding of the expected benefits.

2.2   Developing the IT Master Plan

Given the importance of technology and data to the Municipality, from the outset, this project was approached as an enterprise initiative, not just an IT project. The project was essentially developed in two phases:

Discovery: A Current State Assessment was conducted by Perry Group, which involved input from all staff via a survey, assessments of technologies and systems management practices, and interviews with the IT coordinator and current MSP. The consulting team also met with representatives from all departments.

Plan: The consulting team worked with the Director, Finance and administration, the IT Coordinator and SLT to prioritize opportunities, develop a series of activities in the work plan and prepare this final written ITMP.

2.3   Acknowledgements

Perry Group would like to acknowledge the active involvement, cooperation and support of Jasper's staff, leadership and stakeholders throughout this project. The consultants would like to especially thank the IT Coordinator who was totally dedicated to this project and spent a lot of time and effort helping the consultants throughout this project.

3.0   Findings

This section of the Report provides a high-level overview of the current state assessed through the use of a digital staff survey, various Perry Group reference and evaluation models as well as several interviews with all business areas and managed service providers. The details were presented in the Discovery Report to SLT in December 2023.

3.1   Staff Survey Results

The survey responses were submitted from Oct 25, 2023, to Nov 02, 2023. In total, there were 51 responses from a total of 120 staff with a 43% response rate. This data was then validated through departmental interviews and project team meetings. The following are the main takeaways from the staff survey.

- Core Technology Experience - Staff is generally not satisfied with their current technology experiences including business solutions, services and devices.
  - Technology services including Network drives, Wi-Fi, Internet/Connectivity and Remote Access have less than a 50% satisfaction rate
  - WorkTech, Diamond, Helpdesk, MS Teams, Univerus, and HRISMyWay are the topmost dis-satisfied business systems
  - Among devices, only Smartphones provided by the Municipality meet the Satisfaction Target of 80% and the top dissatisfied devices are Desk phones, Desktop computers, tablets, Shared computers or kiosks, and Meeting Room A/V equipment.
- IT Operations – Generally users are satisfied with IT Operations including Operational Business Solutions Support, General User Support, IT Assets Support, Core IT Infrastructure and Mapping Service Support.
  - 54% of respondents selected "I Don't Know" regarding "Mapping and GIS" which highlights an opportunity to inform and educate users in this area.
  - ~40% of respondents are satisfied with operational business systems providing an opportunity to improve support in that key IT service area
- IT Communications - IT communicates major system outages well.
  - Concerning other IT Operational services including understanding business needs, overall IT communication, staying up to date with technology changes and adopting technology, the satisfaction mark drops to 50% or less.

- IT Support - Satisfaction concerning IT Support (Knowledge, Quality, Response and Resolution times) is good (70-78%) and close to the Perry Group recommended target of 80%.
- Technology training - All staff have indicated that they need more training, more face-to-face training. This is an area that provides a huge opportunity for improvement.
- Organizational Readiness – All factors (problem-solving, continuous improvement, empowerment, networking and leadership) that indicate an organization's readiness and eagerness towards digital transformation were shown as low (< 60%) in the survey.

3.2 Technology Model™ (TM)

The TM™, developed by Perry Group, identifies the key technologies that should be in place for a Municipality. This model is expressed through four layers – Infrastructure, Business Solutions, Data and integration and Customer-Facing. A house analogy is used to describe the TM, with the Infrastructure Layer as the foundation, the Business Solutions Layer as well as the Data & Integration Layer as the interior and frame and the Customer-Facing Layer as the roof and external components. The Corporate Posture layer can be perceived as the architecture of the entire building.
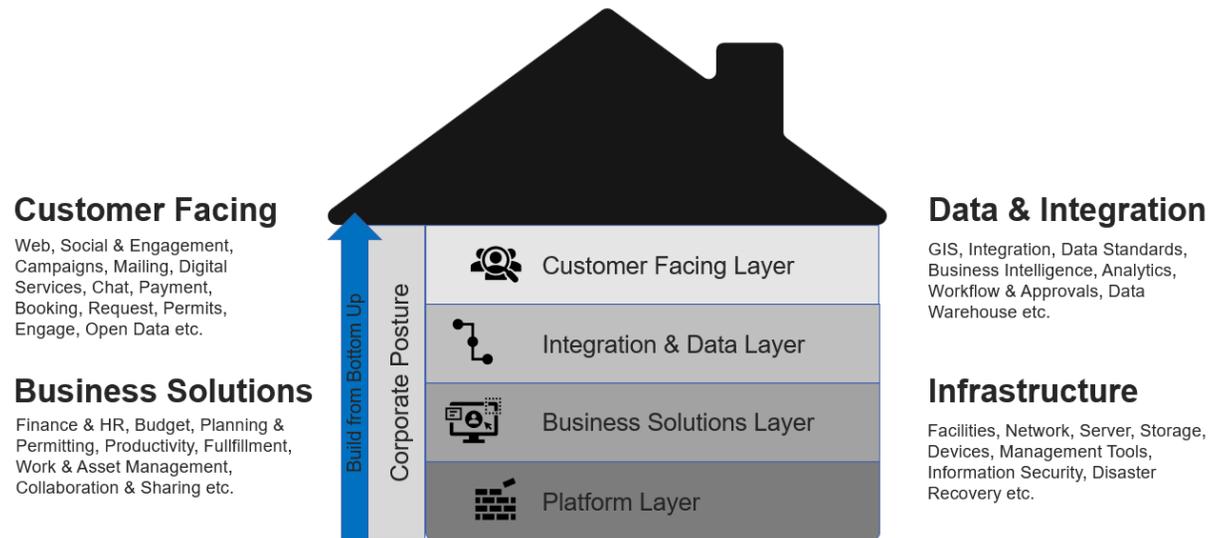
Customer Facing

Web, Social & Engagement, Campaigns, Mailing, Digital Services, Chat, Payment, Booking, Request, Permits, Engage, Open Data etc.

Business Solutions

Finance & HR, Budget, Planning & Permitting, Productivity, Fullfillment, Work & Asset Management, Collaboration & Sharing etc.

Build from Bottom Up

Corporate Posture

- Customer Facing Layer
- Integration & Data Layer
- Business Solutions Layer
- Platform Layer

Data & Integration

GIS, Integration, Data Standards, Business Intelligence, Analytics, Workflow & Approvals, Data Warehouse etc.

Infrastructure

Facilities, Network, Server, Storage, Devices, Management Tools, Information Security, Disaster Recovery etc.

Figure 1: Technology Model ™ (TM) as a House

Perry Group Consulting Ltd.

The Infrastructure Layer includes things like facilities, networks, servers, storage, devices, productivity and management tools, information security, disaster recovery, etc.

The Business Solutions Layer includes solutions and systems for Finance and HR, budget, Planning and Permitting, productivity, fulfillment, Work and Asset Management, collaboration and sharing, etc.

The Integration and Data Layer is where GIS, integration, data standards, business intelligence, analytics, workflow and approvals, data warehousing, etc. sit.

The Customer-facing Layer is where you'll find the website, social and engagement, campaigns, mailing, digital services, chat, payment, booking, request, permits, engagement, Open Data, etc.

Technology must be built from the bottom up – on a solid foundation. Similar to a house, if this foundation is not adequate, other components built on top of it will not work well and will require continual support and maintenance to function, even at the most basic level.

If there is no architecture managing the build, it will not be completed wholistically or by a design that best supports the organization as a whole.

The TM model illustrates a more detailed account of the house analogy. While not exhaustive (in terms of capturing all the elements of technology in use) the TM provides a good illustration that can help identify areas that are of risk to the organization, those that need work, as well as those that are in relatively good shape.

Below is a detailed illustration of Jasper's TM ™ Assessment. Colour coding and corresponding entries identify the level of maturity for the different parts of the technology model, where "Good Shape" is green, "Some Work Needed" is yellow, "Major Work Needed" is orange, "Risk / Replace" is red and "Gap" is white.
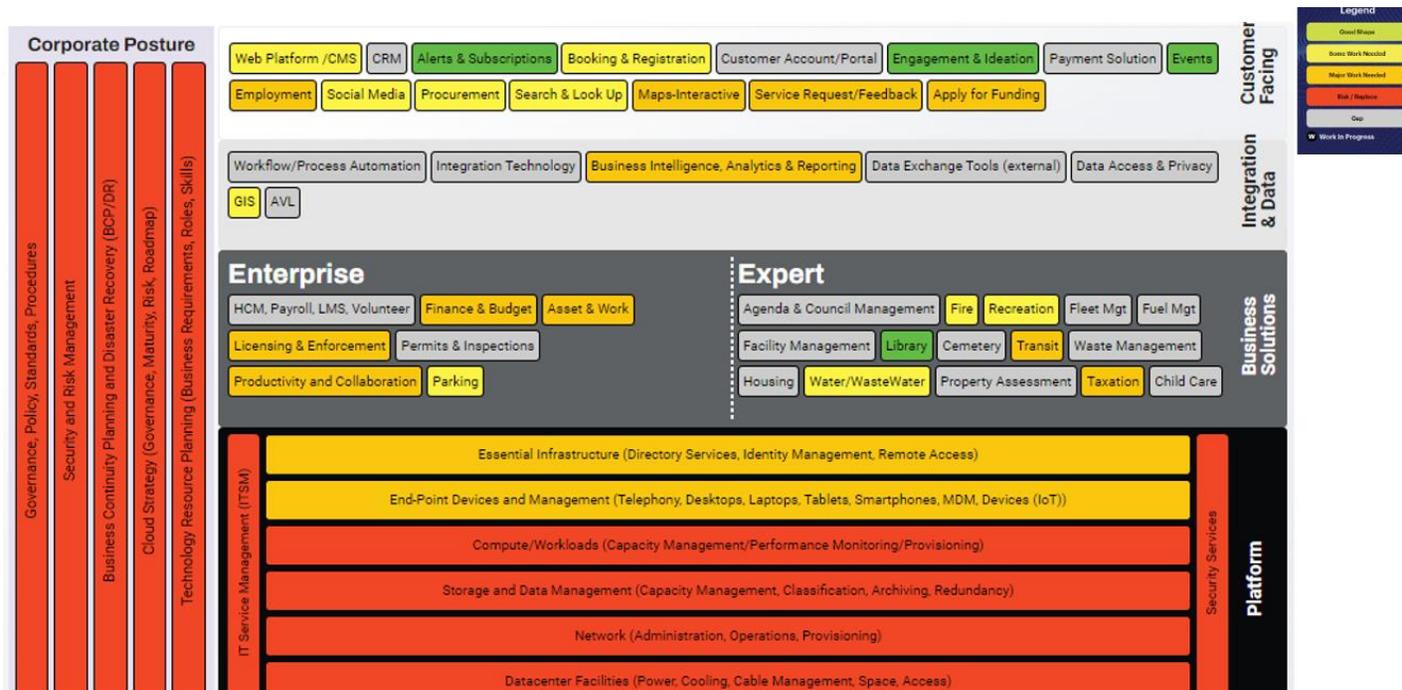
Figure 2: Jasper's Technology Model ™ Assessment

The detailed findings for each layer including the risk/implications were highlighted in the Discovery Report. Below is a summary of those findings.

- Corporate Posture - IT Service Management processes, tools and frameworks are absent with few exceptions such as access management, OS patch management, and partial IT budget management. Missing technology-related policies, procedures, and governance mechanisms impact proper risk-based decision-making when it comes to technology investments related to but not limited to cloud migrations, and disaster recovery.
- Infrastructure - Network management, telephony and device management lack standardization and consistency. Technology investments (time and resources) may not be used on the right things at the right time in the right direction. Current infrastructure is complex, not based on best practices, posing huge risks and not scalable for meeting future (cloud) needs.
- Business Solutions - There is limited support and training for business solutions in place and a lack of capacity to leverage them fully. Some business solutions may not meet future needs and may have to be replaced.

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- Data & Integrations - Most business solutions are stand-alone with limited to no integrations with each other including GP/Diamond and GIS. The absence of automation workflows means staff are not able to easily share, create, collaborate and generate insights from data to inform future municipal services.
- Customer-Facing - The website and its multiple features including engagement tools, alert systems, and feedback mechanisms if not fully utilized will not provide the intended benefits to the Community. The absence of end-to-end digital processes will negatively impact customer and employee experiences as expectations continue to increase.

3.3   IT Organizational Structure, Function and Skills

As part of the Discovery process, an assessment was conducted to understand the current responsibility and accountability in place for the key components of the IT management function. The IT Functional Model illustrated here is not meant to be exhaustive, or overly detailed, but is instructive in identifying those key elements that should be managed by IT within the Municipality (of the size of Jasper) as well as those elements that can be managed through external resources: contractors, managed service providers etc.
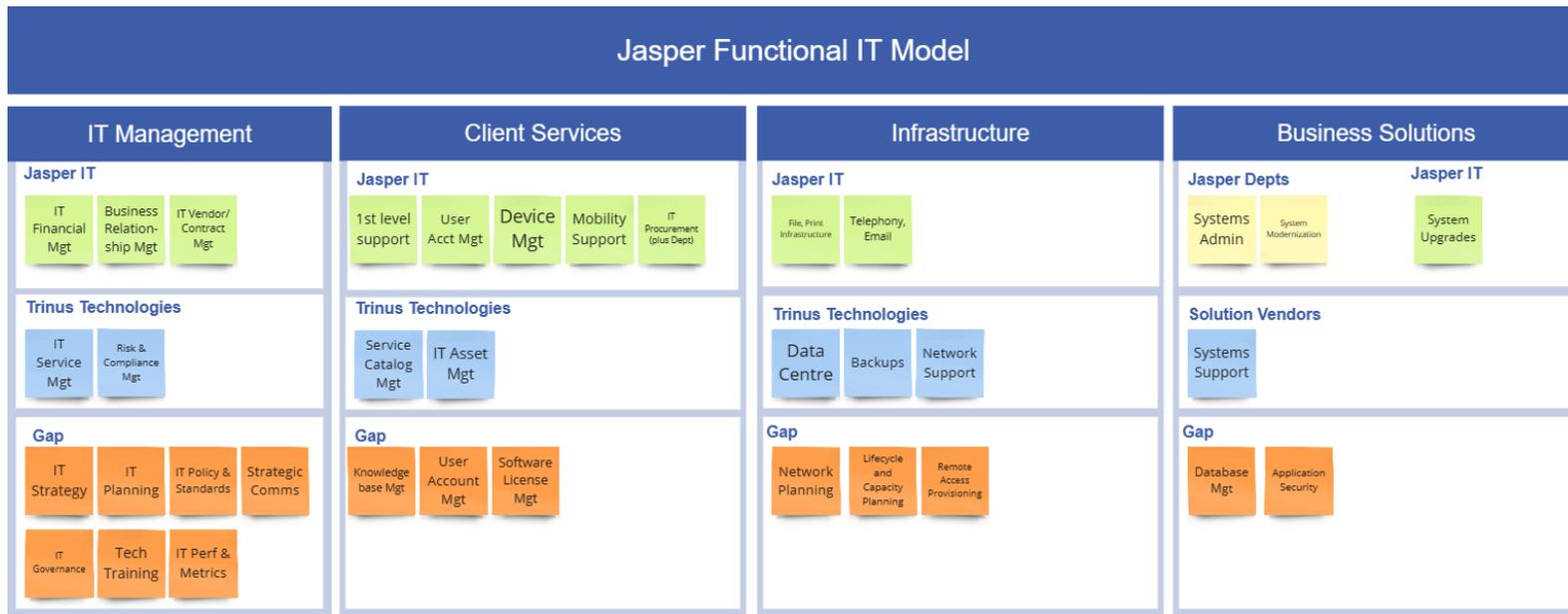

Figure 3: Jasper's Current Functional IT Management

The following are the four functional areas used to identify the necessary skills:

- IT Management – IT Strategy and Planning, Business Relationship Management, IT Governance, IT Policy/Standards, Risk and Compliance Management, Vendor and Contract Management, IT Performance Metrics, Education and Training.
- Client Services – Knowledge Base Management, IT Asset Management.
- Infrastructure – Network Planning and Support, Lifecycle and Capacity Planning.
- Business Solutions – Business Solution Modernization, Application Security.

As illustrated in the figure, there are IT functional gaps, clearly indicating functions that are not being managed to the desired degree that they need to be and that are observed in high functioning peer municipalities.   For example, there is a lack of formal corporate IT strategy and planning in place. Without a shared forward-looking vision driving technology investment and resource allocation, it will be impossible to identify, prioritize and action the "right" projects delivering the best value/best return to the Municipality and the Community.

The allocation of one part-time IT Resource to support all functional areas is simply unsustainable. The requirements to support each functional area necessitate a varied skill set that can only be achieved through internal/external partnerships with vendors, service providers and senior advisors.

In other words, Jasper needs to take a new approach and adopt an IT operational model (discussed later) that adequately addresses these gaps and improves the ability to support the key functional areas. Such an operational model is required to manage technology/infrastructure now and in the future.

3.4   Financial Analysis

In terms of expenditures relating to technology, the Municipality falls much below Perry Group's suggested range. As shown below, Perry Group's suggested range (after working with over 200+ municipalities) for IT Operating Expenditures is in the range of 2.5%-4.5%. Gartner, on the other hand, has a median value for IT Operating Expenditures at 4.3% and a desired range of 3-6%. Jasper's operating expenditures are at 0.67% which is significantly below any desired range for a functional municipality.
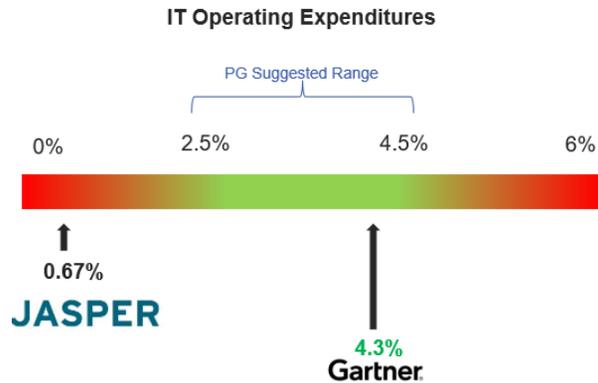
Figure 4: Jasper IT Operating Expenditures

Without IT salaries and benefits included, only 0.38% of the Operating Expenditures budget is spent on technology. It is tough to make progress with such low funding.

As the municipality considers the migrating government services and operations to the cloud, there needs to be a shift in spending from capital to operational expenses. Even though, the Municipality will simultaneously develop cost-reduction plans for outdated technologies and wasted resources, there will be an increase in the demand for more operating funds for Information Technology.

Furthermore, initial high-level analysis shows all IT-related expenses (purchases, licenses, support) are spread across multiple department budgets. Through the survey and our discussions with staff, they commonly noted that they were paying for individual system licenses out of their department budgets. These should all be part of the overall picture from a disaster recovery and security standpoint. Also, the Municipality needs to consider the economies of scale and utilize corporate licensing for systems and solutions. Having technology budgets dispersed throughout the organization creates a challenge to fully understand the total cost of ownership of the technology solution and environment.

3.5   Security Assessment

Jasper's current security posture was assessed using the 18 CIS Critical Security Controls (CIS Controls) framework by the CIS Centre for Internet Security with a prioritized set of best practices created to stop dangerous threats. A basic CIS 18 IG1 (essential cyber hygiene) assessment was completed (see illustration below)

CIS 18 CRITICAL SECURITY CONTROL		
#	Control	Maturity
1	Inventory and Control of Enterprise Assets	PERFORMED INFORMALLY
2	Inventory and Control of Software Assets	NOT PERFORMED or AD HOC
3	Data Protection	NOT PERFORMED or AD HOC
4	Secure Configuration of Enterprise Assets and Software	PERFORMED INFORMALLY
5	Account Management	PERFORMED INFORMALLY
6	Access Control Management	NOT PERFORMED or AD HOC
7	Continuous Vulnerability Management	NOT PERFORMED or AD HOC
8	Audit Log Management	NOT PERFORMED or AD HOC
9	Email and Web Browser Protections	PERFORMED INFORMALLY
10	Malware Defenses	PERFORMED INFORMALLY
11	Data Recovery	PERFORMED INFORMALLY
12	Network Infrastructure Management	NOT PERFORMED or AD HOC
13	Network Monitoring and Defense	NOT PERFORMED or AD HOC
14	Security Awareness and Skills Training	NOT PERFORMED or AD HOC
15	Service Provider Management	NOT PERFORMED or AD HOC
16	Application Software Security	NOT PERFORMED or AD HOC
17	Incident Response Management	NOT PERFORMED or AD HOC
18	Penetration Testing	NOT PERFORMED or AD HOC

Figure 5: Jasper CIS 18 Assessment

As observed through the illustration, the current infrastructure and security controls are predominantly at the 'Not Performed' or 'Ad Hoc' maturity. The results of the assessment indicate a lack of systematic and consistent approaches to managing the corporate technology platform and management of cyber risks. Such a cyber security posture exposes Jasper to substantial risks including but not limited to: Data Breaches, Data Loss, Ransomware, Operational Disruptions, Financial Losses and Compliance Risk.

3.6   Infrastructure and Data Risk

Jasper faces technology and infrastructure risks at multiple levels. However, understanding such risks can be challenging for the Municipality because of various factors. Below are some of the factors that make technology risks complicated to understand.

Factors	Details
Complexity of the Technology	Can be intricate and difficult to grasp for those without a background in technology.
Rapid Pace of change	The Technology landscape is constantly evolving at a fast pace, difficult to stay updated
Language and Communication Gap	Technical professionals might use jargon or technical terms that are not easily understood by those without a tech background
Different Priorities and Perspectives	Method to assess return on investment is not well understand / isn't being used
Underestimation of Risks	Easy to underestimate the potential risk and impacts of technology failures, cyber attacks and data breaches
Lack of Direct Experience	Makes it challenging to fully appreciate the scale and scope of technology risks
Visibility of Risks	May not be visible or tangible until an incident occurs

The Municipality also does not have a formalized Data Management Strategy and therefore minimal visibility into the costs and risks associated with stale/inactive data residing on production storage, and the potential of any sensitive data vulnerabilities to a data breach.

There are no tools currently being utilized to assess production data, data backups, and replication of data for disaster recovery purposes. There are several costs associated with the storage, backup, and replication of unstructured data that may be avoided or reduced with a proper Data Management Strategy.

4.0　Building the Framework for Success

In this section, key recommendations are listed that are required to take the IT Master Plan forward. Without these being in place, Jasper will find it difficult to make satisfactory progress.

4.1　IT Funding

In order to implement the recommended Strategy, the Municipality should increase its technology investment to a minimum 3% level. The current Jasper IT spend is approximately 0.67% of its total operating budget, which falls below recommendations from both Gartner and Perry Group. Ideally the Municipality could increase it's investment in technology by just 1% per year to reach the target of 3%. This is still below recommended ranges but seems to be a realistic and achievable goal.

Municipalities who spend between 2.5% – 4.5% of their annual operating budget on technology are more progressive in their customer services and internal efficiencies. A substantial increase of technology funding is recommended as a key success factor for the implementation of the recommendations.

The IT Leader (elaborated in the next section) in conjunction with Director, Finance and Administration, should conduct an IT budget review and look broadly across the organization to understand all elements of technology spending. Such a review may align with our recommendation to centralize all IT spending and increase fiscal oversight through the IT Leader and SLT.

Also, consideration should also be given to establish an annualized funding stream that will permit IT to contract third party resources to support unforeseen remediation initiatives or mid-year priorities that require additional capacity or skillsets beyond those of current IT staff.

Additionally, to facilitate the increased investment and ongoing support of technology, the Municipality should also look to alternative funding sources outside of the traditional IT funding envelope.

It is in the ongoing operations of technology that the Municipality faces the toughest challenge. For every new technology implemented, new demands are placed on the organization to support and maintain that technology.

The Municipality should continue to explore a range of alternative funding sources, successfully used by other municipalities to support technology investments. These include:

- Gas Tax (Community Building Fund Allocation) – Used to fund technology projects related to Asset Management
- Departmentally Funded Technology and Resources
- Grants and Challenges – E.g., Local Government Fiscal Framework.
- Growing Revenues to Offset Technology Costs – E.g., advertising linked to digital services.
- Technology Levy – Some municipalities have introduced a levy to fund investment in community technology, e.g., broadband or fibre levy to address improved internet services in the community

4.2   IT Organizational Model

4.2.1   Short-term Model

The IT department, consisting of a part-time IT Coordinator, cannot deliver on every technology, digital, data and business solutions front required by the Municipality. Third-party implementors, contractors and managed service providers are critical partnerships that need to be optimally leveraged to deliver on technology Work Plans. A more sustainable model with a strong reliance on contracted services, partnerships and managed services is needed to support the organization.

The reality of modern IT – particularly in municipalities – is that it is simply impractical to maintain in-house all the skills and capacity needed to plan, implement and manage the increasingly complex technical environment and burgeoning project demands. To maintain such an in-house IT team would be unaffordable or, in the case of a short-term need, a bad business decision and would mean hiring an unfeasible number of additional IT staff, far beyond what can be reasonably expected. For a Municipality of the size of Jasper, an ideal IT organizational model is typically a blend of permanent IT staff, consulting services through senior-level advisors, contractors and managed service providers (MSP). One person will simply not be able to deliver everything on their own.

Many municipalities engage a hybrid model of IT service delivery that combines internal IT and business skills with market-based expertise and services. Ultimately, it means that the IT Coordinator works more as the front-line support and as a coordinator of IT service delivery that will be executed by a combination of internal and external providers.

Within any organization – municipal or private sector – numerous routine activities are required to be completed but, in many cases, they can be completed more efficiently and at a lower cost by others. A review of internal resource capabilities and capacity will determine the activities that should be managed internally, and which activities can be handled by others (e.g., departments, contracted staff, vendors, or partners). The proposed contract with an MSP is a perfect example of leveraging outside skills and resources.

As such, IT needs to build capacity to coordinate and broker the use of external partners as well as solution and technology vendors. Through a contracted resource that has skills and experience in project management, business analysis and solution implementation, IT should be able to perform solution implementation from ideation to requirements gathering to contract negotiations, right through to the product delivery phase. Such contracted resources will be brought in as needed.

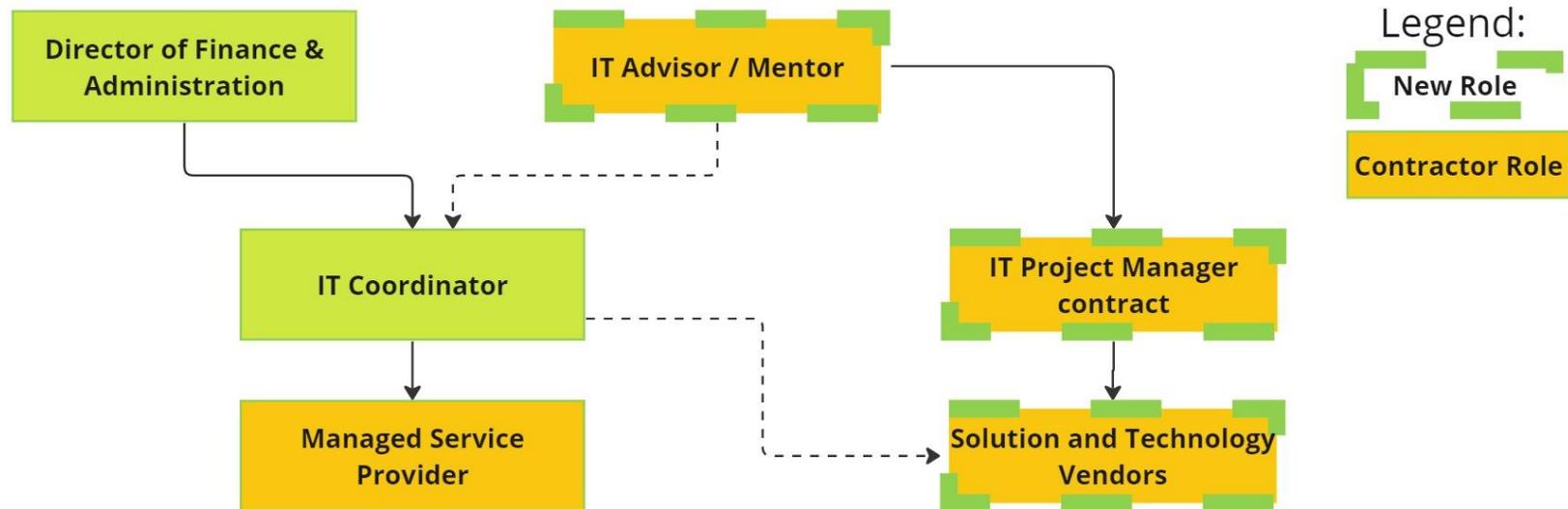The following diagram depicts a short-term organization model for IT.

Figure 6:Proposed IT Organizational Model (2024-2025)

4.2.2   IT Coordinator Role

The IT Coordinator role will manage the day-to-day contractual relations with the third-party solution vendors. The IT Coordinator will need to work with a variety of partners to deliver technology Work Plans and corporate commitments. Also, a key relationship that the IT Coordinator role will continue to manage is with the Municipality's Managed Service Provider (MSP), which has been Trinus Technologies over the past several years. The partnership has been productive and helped the Municipality to establish a decent level of support and infrastructure management. A clear understanding of the service levels required and expected would be advisable with a formalized contract. The vendor management function in addition to executing the ITMP workplan and working with the MSP will require the IT Coordinator role to be moved from part-time to a full-time role within the Municipality. This will further enable a closer alignment with the MSP to provide the required service levels.

A current deficit concerning technology planning in Jasper has led to each department implementing technology and solutions on their own. This does not permit the IT Coordinator to work alongside business staff to ideate, plan, budget and manage the wide array of third-party vendors who are providing and implementing solutions.

Besides, IT strategy and planning, a corporate approach to vendor management, led by the IT Coordinator, will provide more scrutiny and oversight in this area and ensure that contracts reflect current constraints and opportunities and that ongoing commitments are being met.

Clarifying who does what will help everyone to fully understand the responsibilities of the IT Coordinator and the MSP or other partners.

4.2.3   Expanded IT Organizational Model (2026-2027)

Phase 2 expansion recommends creating a new role within the IT team, the Solutions Analyst. This role focuses on the data and integration and customer-facing layers of the technology model, introducing competencies such as data analytics, service design, integration planning, and front-end application management. Departments and Leaders consistently said they need more support with business solutions to ensure operational efficiency and to be able to better leverage their technology solutions. This role is intended to focus on leveraging the stability in the IT infrastructure and business solutions and to deliver better reporting, dashboard development, customer-centric online services as well as Business Intelligence and Data Analytics.

This could initially start as a part-time role and eventually grow into a full-time position reporting to the IT Coordinator.
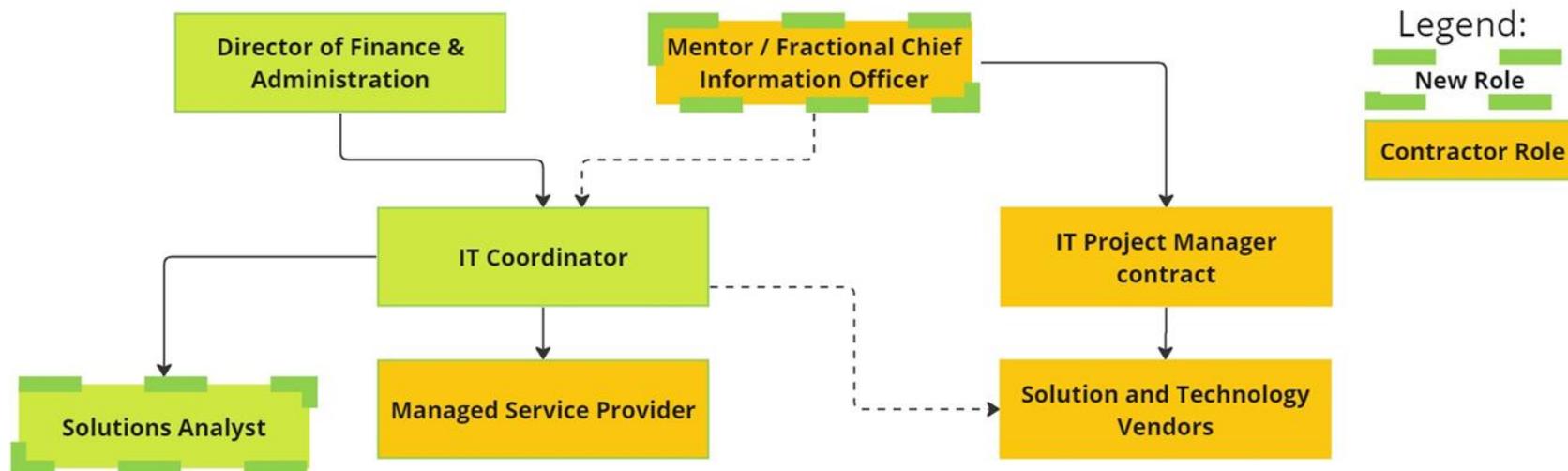
Figure 7: Phase 2 IT Organization Expansion (2026-2027)

4.3 Strategic IT Leadership Role

Throughout the Discovery process, it became clear that leadership is the key to ensuring that IT can elevate beyond its current "problem solver/fire extinguisher" state and support function status to become a better partner to the business. An elevated IT through an experienced municipal IT Leader in the form of a CIO-level IT advisor or coach could provide guidance to help build IT work and project plans that achieve operating goals and ensure that the decisions made are truly sustainable over time.

As a starting point, providing the IT Coordinator access to an advisor or mentor may be advantageous to help guide technology decision-making. This can be contracted on an annual retainer, but this senior-level advisor would provide guidance and advice on best practices not only to the IT Coordinator but also to the CAO, SLT and/or the Governance committee.

Taking advantage of organizations such as MISA Canada and MISA Prairies is also a good way of extending the reach for gaining knowledge and experience in implementing and managing technology in municipalities.

As a future consideration, contracting a CIO-level IT Advisor (also referred to as "Fractional CIO" or Virtual Chief Information Officer) role, even though a part-time and virtual role, could be focused on IT strategy and planning, contract management, and advising on proper infrastructure and business systems projects. The role would be a critical partner with SLT and not provide a support function. It will not only provide a cost-effective and strategic IT leadership role to Jasper, but the role will also provide an immediate positive impact on IT implementation and planning through tailored municipal expertise and access to a network of similar experts.
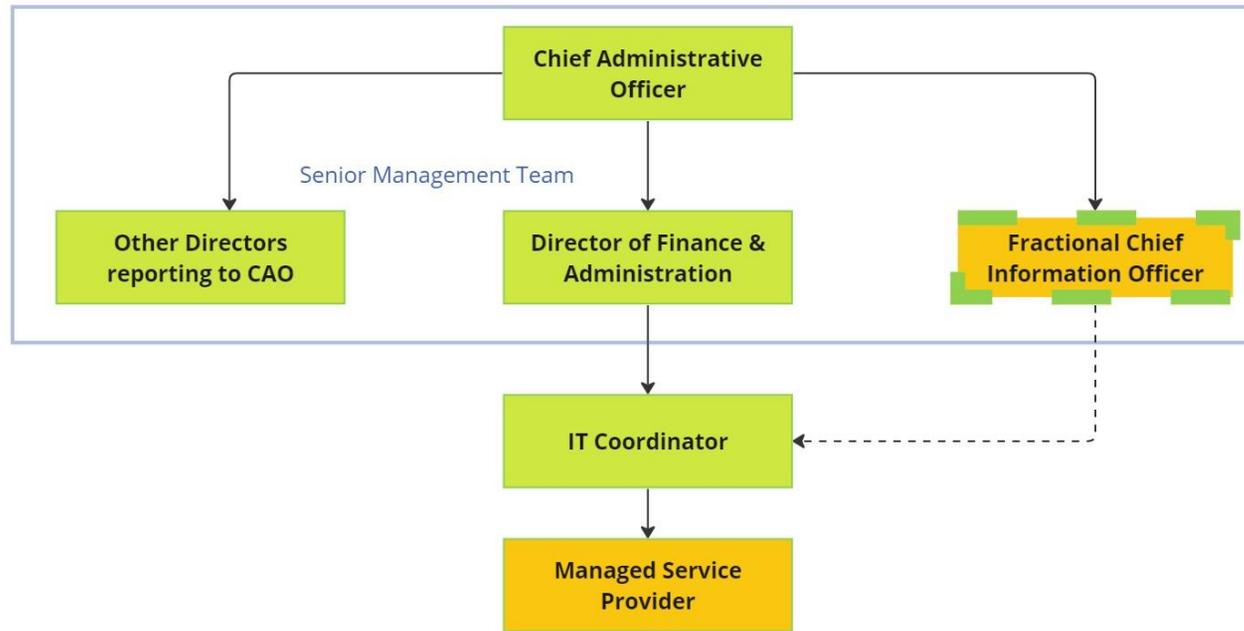

Figure 8: CIO-level IT Advisor (Fractional CIO) Proposed as part of SLT

The table below provides a brief summary of the key roles and responsibilities.

	IT Coordinator	IT Advisor (Fractional Chief Information Officer)	Managed Service Provider (MSP)
Employment Type	Full-Time Employee	Part-time Contractor	Fixed Services Contract
IT Management Services	**IT Functional Management** including IT Vendor / Contract Monitoring and Management, IT Policies Management, IT Operational Procurement, Business Relationship Management	**IT Strategic Management** including IT Strategy, IT Planning, IT Governance (Planning and Oversight), IT Portfolio Management, Strategic Contract Management, IT Performance / Metrics, IT Policies Advisory, Strategic Communications, Risk & Compliance Management	
IT Infrastructure Management		**IT Infrastructure Planning** including Network Planning, Lifecycle and Capacity Planning, overall IT Infrastructure Advisory services **IT Infrastructure Expert Services** including vulnerability assessment, vendor risk assessment	**IT Infrastructure Management** including Data Centre, Back-ups, Network Support, Network Monitoring, Threat Intelligence
IT Service Management	**IT Service Desk** including 1st level support, device management, mobility support	**IT Service Management** including Strategic Communications	**IT Service Management** including incident management, problem management, etc.
IT Client Services	**IT Client Services** including Knowledgebase Management, User Account Management, Software License Management		**IT Client Services** including Service Catalog Management, IT Asset Management

|	IT Coordinator	IT Advisor (Fractional Chief Information Officer)	Managed Service Provider (MSP)
Business Solutions	**Business Solutions** including business systems upgrade, administration and modernization (in partnership with Business Departments)	**Business Solutions** including Business Solutions Modernization Roadmap and Long-term Planning	
Corporate Posture	**Corporate Posture execution services** including executing BCP/DR annual exercises, evaluate vendors on cloud-first capabilities	**Corporate Posture planning services** including Cloud Strategy Development, Incident Response Plan Development, BCP/DR Plan Development, security incident response plan	

Table 1: Detailed Roles and Responsibilities

4.4   IT Planning and Oversight Model

A key to success for the Municipality concerning technology is ensuring centralized and sound decision-making that works across all departments to ensure that value for money is being delivered on all technology investments.

This includes the proper planning and oversight where the IT projects are prioritized, resourced and funded. It also includes ensuring proper contract management is in place for delivery as well as standards and policies are developed. Lastly, it also includes training and education as part of the strategic technology planning.

IT Planning and Oversight, also referred to as Technology governance is a mainstay of successful organizations that understand that the strategic alignment of, and coordination between, business leaders and IT professionals will undoubtedly lead to better outcomes for not just the Municipality but also the Community at large.
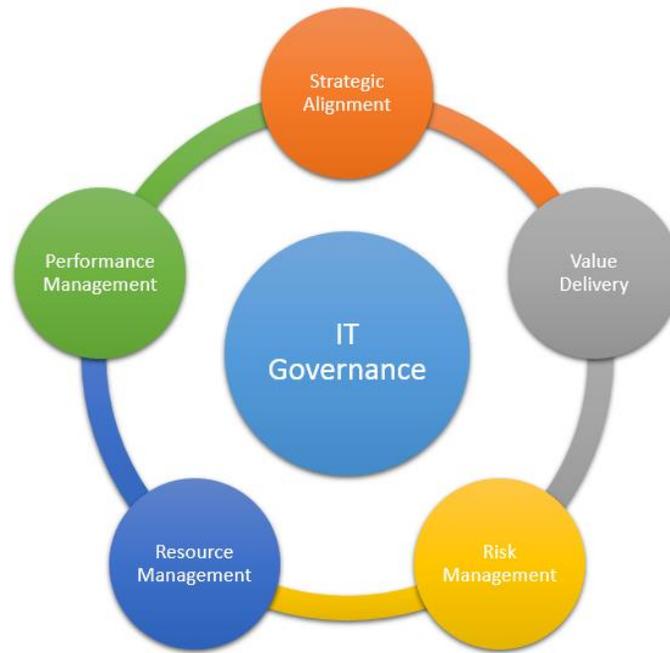
Figure 9: Information Technology (IT) Governance

There are key areas of focus that should be considered through information technology governance, namely those that seek strategic alignment, value delivery, risk management, capacity/resource management and performance management/delivery. A simple IT Planning and Oversight model needs to be developed and implemented including:

- IT Steering Committee role that can be performed by the SLT
  - o The Director of Finance & Administration and the IT Coordinator will lead the SLT to major decisions on IT systems and processes that align IT Workplan and Strategy to Corporate Priorities
- Project Intake and Prioritization group that primarily includes the Director of Finance & Administration and IT Coordinator (with possible assistance from the Senior IT Advisor on contract.)
  - o The group will review major project requests such as system upgrades, new system purchases and other projects that would take considerable time and resources.

- o Any organization only has a certain capacity to take on new projects on top of existing workloads, and so each request must be considered carefully. This would include value, risk, costs, and resources.

4.4.1 Project Prioritization Process

There will always be more technology work than can be accomplished by the Municipality. Even with optimal use of internal and external resources, prioritization is the key to ensuring that both funds and capacity are in place to support the ITMP.

Currently, business departments are taking care of their own technology projects, and they are not being centralized as requests to the IT Coordinator.   IT needs to part of / leads the conversation around all technology projects. In the absence of such oversight that includes IT, key business operating procedures such as disaster recovery, business continuity, data protection, and security cannot be performed. The current model creates unnecessary corporate risks.

In the future, all departmental individual requests to support projects should be directed towards the IT Steering Committee. They will be assessed as to which are most important to the strategic priorities and overarching goals of the Municipality. As such a project prioritization process should be established to help guide IT and SLT in making these decisions.

There is a myriad of options to consider when developing prioritization criterion, including the use of allocating scoring to project proposals. That said, it may be wise to start with a more simplified approach and mature what works best over time.

The following template (shown below) could be used to group projects into four quadrants to help assess level of risk, cost, value, and effort (RCVE). Although these scoring factors are high level, they can still help to populate projects categorically, further indicating whether they should be avoided, considered, investigated, or prioritized.

Once each initiative is evaluated, ranked and placed on the RCVE it should help to make decisions about which to implement and where it should be positioned on the work plan:

- Quadrant 1: these issues should be avoided since they have high risk and cost, plus low value.
- Quadrant 2: these issues you may want to consider in the future as other more important ones are implemented first. Consider these a second phase since they may be low level enablers for other more important things to get done.

- Quadrant 3: these issues should be prioritized to get implemented since they have high value and effort but low cost and risk.
- Quadrant 4: these issues are high in all four decision criteria but should be investigated since the payback in time and effort maybe substantial to the organization.
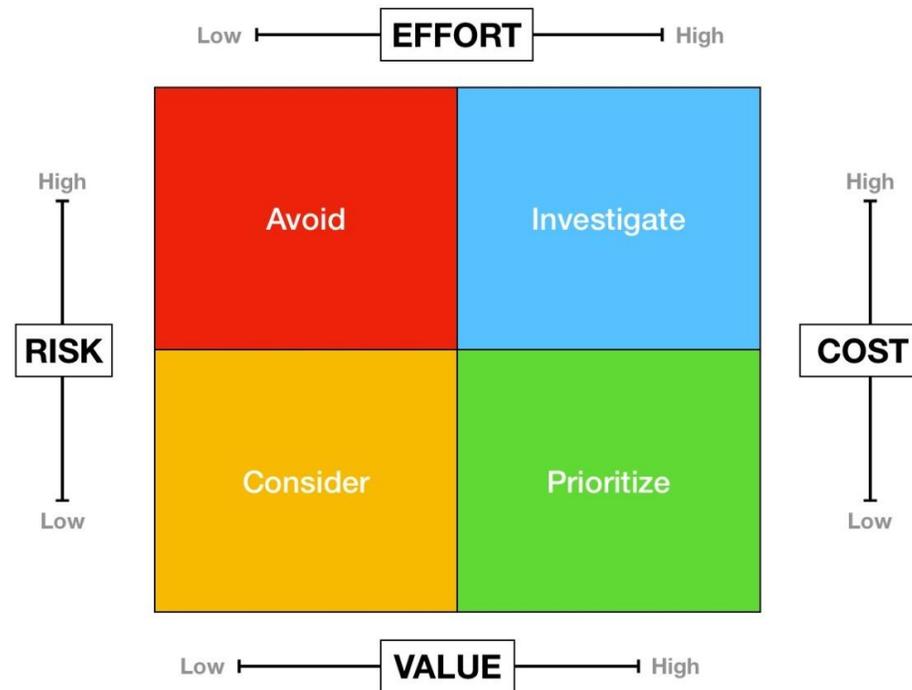

Figure 10: Sample Project Prioritization Approach

Again, prioritization tools range from the most simplistic to highly complex. What will be important for the SLT initially, will be to utilize some criterion to both quantitatively and qualitatively assess which projects should be approved and where they should be sequenced on the ITMP.

4.5   Third-Party IT Support

Managing technology, digital, data and all the underlying infrastructure is a big ask for small-size municipalities. They are having to rely more and more on automated, digital processes and innovative technology in their day-to-day administration; however, the pace of change in this sector is hard to keep up with. For example, IT systems require regular updates and Municipalities need to be up to speed or they risk falling behind, becoming vulnerable to system failures or cyberattack.

Working with a managed IT service provider is one of the best ways that municipalities can access technical expertise they need without having to maintain a full-fledged IT department. Currently the Municipality has a Time & Materials Contract with a Managed Service Provider.

At this stage, the Municipality needs to identify, select and build out a strong partnership with a capable Managed Service Provider. Based on our experience, this has been the most effective way for similar-sized municipalities to augment and support their technology team. Our recommendation is that the Municipality work towards procuring a formal services-based contract with a Managed Service Provider (MSP) on a go-forward basis.

Below are some typical services that are expected from the MSP:

- Managed Server and Data Centre related Services
- Managed Client Services
- Managed Information Security
- Managed Service Desk & Support
- Network Planning and Support
- Capacity Management
- Remote Access Provisioning
- Mobile Device Management (MDM)

The MSP will also be acting as an agent of the Municipality (as per the contract) to resolve system issues with vendors, to resolve connectivity issues with the Internet Service Provider (ISP).

Most importantly, the MSP contract will contain vendor's service level agreement (SLA) parameters and it's agreed upon minimum service level guarantee as well as compensation/penalty for failure to meet that guarantee. Also, the contract must include details of MSP's reporting requirements on a monthly, quarterly and/or annual basis.

In addition to the Managed Service Provider, the Municipality can leverage third-party vendors "as needed" for subject matter expertise in areas such as information security, threat intelligence, vulnerability assessment, business continuity, solution configuration, data migration etc. In these other third-party vendor contracts, IT needs to become a broker for the Municipality to ensure that the right contracts are in place for the right Municipal needs and that the vendors are held to their commitments around. The goal for IT is to build strategic partnerships with the existing and future vendors. This close partnerships will become an imperative for the Municipality to move forward in its IT Master Plan.

5.0   ITMP Programs of Work

This section details out the ITMP Programs of Work that have been designed with the concepts of building a strong infrastructure foundation that is scalable and secure along with a solid corporate posture through policies, frameworks and standards. These programs of work will form the basis of improving work efficiencies and enhancing public service delivery.

5.1   IT Infrastructure and Operations

The Municipality and all its departments depend on a strong technology infrastructure to support public services. As the backbone of Municipal operations, it is imperative to provide a reliable, secure, and responsive technology environment. Such a strong yet simplified physical and virtual technology infrastructure will support Municipality operations now and will prepare Jasper for the future.

5.1.1   IT Network and Connectivity

Build and maintain a strong, connectivity and Internet network that supports Municipal operations.

- Build redundancies. Improve the ability to recover from outages by building multiple routes to critical locations.
- Support new Municipal facilities. As new facilities are developed, build networks to support and promote better connectivity.
- Promote new fibre builds. Working in partnerships with other organizations within the Community Conduct ongoing maintenance so that we continue to provide a high-quality fibre network.

5.1.2   Infrastructure Modernization

Renew the technologies we support according to industry and operational standards.

- Maintain sustainable hardware lifecycles. Monitor hardware warranties and replace equipment proactively.
- Decommission legacy systems. Replace aging software with modern solutions.
- Leverage MSP and/or Cloud Services to increase server and storage capacity. Improve retention, redundancy, and recovery of Municipal infrastructure.

5.1.3   Phone System Replacement

The current telephony system does not meet the current as well as future needs of the Municipality. A new system is needed that will allow mobile connectivity and the transmission of voicemail to email to reduce calling in for messages. This will, at the same time, provide a higher level of first-time connectivity.

Once connectivity constraints have been eliminated, the Municipality should consider a Cloud solution; however, the total cost of ownership should be considered while determining the future phone system for the Municipality. When considering a cloud solution for the telephony system, the Municipality may also align with the M365 plan and leverage the existing M365 platform.

5.1.4   Incident Management

Follow ITIL best practices to grow the Incident Management processes and minimize service downtime for employees (internal customers).

- Quickly identify incidents. Identify incidents as quickly as possible using automated technologies and monitoring tools.
- Log and categorize incidents. Log all incidents using classification and prioritization frameworks to ensure complete historical records.
- Perform initial investigation of incidents and diagnose the problem. Immediately investigate incidents to understand the incident scope and appropriate course of action for mitigation.
- Make assignments or escalate the issue to mitigate incidents. Develop an Incident Management chain of command to delegate tasks and escalate issues as needed, allowing staff to work quickly and effectively.
- Facilitate resolutions and perform testing. Implement incident resolutions and test all services and systems thoroughly to ensure service recovery.

5.1.5   Business Continuity and Disaster Recovery

Support the continuity of Municipality technology and business operations in the event of a disaster.

- Perform a Business Impact Analysis (BIA) to identify all core services delivered by each department. This will include determining the impact of a disruption and the recovery time objectives (RTO) for each service.
- Conduct an IT Risk Assessment to identify and analyze risks to the delivery of Municipal services.
- Define Business Continuity (BC) roles and responsibilities within a Business Continuity policy.

- Develop a Disaster Recovery Plan (DRP) based on the output from the above activities. Work with departments to identify vital systems and develop plans to maintain operations. It is important to note here that the DRP will incorporate data/system backup policies, standards, and procedures.
- Develop supporting processes – Incident Response Plan, Crisis Management Plan, Tabletop Exercise Program
- Procure Disaster Recovery as a Service from a qualified vendor or the MSP.
- Ensure BCP pre-requisites are in place such automated and continuous hardware and software inventory tools that also patch all devices / software. Also, network diagrams and server dependencies are needed.

On an ongoing basis, the IT Coordinator (in conjunction with SLT or a designate responsible for business continuity) has to:

- Maintain a priority list of critical technical services. Work with SLT to prioritize vital systems and develop plans to maintain operations.
- Maintain a technology infrastructure that supports continuous Municipal operations. Align IT infrastructure and operations with the Business Continuity Plan

5.1.6   Redesign Backup Process

While the BCP/DR plan is being developed by the Municipality, it is important to focus early on the redesign of the back-up process, it is recommended that the Municipality.

- Complete data clean up and removal as a pre-requisite to redesigning back-up systems and processes,
- Upgrade and centralize all back-up systems to Firehall.
- For those that cannot be centralized to Firehall, identify a suitable backup location which may include cloud services.
- As part of Cloud Strategy and M365 implementation, back-up cloud hosted server and M365 data to immutable cloud storage service.

5.2   Cloud Framework and Technologies

Increase the flexibility, sustainability, and uptime by shifting to a cloud-first strategy.

- A Cloud Framework with supporting policies should be created that will govern the use and appropriateness of Cloud services.
- Conduct a cloud readiness assessment. Migrate select systems to cloud-based solutions.

- Support API development. Build connections between on-premises and hosted solutions.
- Leverage Software-as-a-Service. Develop a strategy for purchasing and implementing cloud-based solutions.
- Be strategic about budgeting. Analyze long-term budget impacts and leverage potential cost savings.

5.2.1 Purpose of a Cloud Computing Framework

A Cloud Computing Framework is a strategic artifact that will provide direction for a holistic view of Cloud adoption at the Municipality. Cloud Computing provides the capability to innovate, reduce capital and operating costs, scale and respond to the evolving growth and demands of the Community and the Municipality that is typically challenged via on-premise environments.

A Cloud Computing Framework will enable the Municipality to provide oversight of the enterprise-wide adoption of on-demand Cloud services for Software as a Service (SaaS), Platform as a Service (PaaS) and Infrastructure as a Service (IaaS) through governance, compliance, and security. A strategic framework will facilitate overall technological transformation by:

- Utilizing the Cloud to improve efficiency and effectiveness.
- Increasing business agility and responsiveness to citizens' desired outcomes in Today's digital world.
- Supporting technology innovation.

5.3 IT Policies and Standards

Consistent with the commentary throughout this section, many of the decisions related to technology are business or management decisions. These are not decisions to be made by IT alone on behalf of the corporation. For example:

- Which employees get smartphones?
- Who can buy new technology?
- Can a member of staff use their personal phone at work?
- Who is authorized to register a web domain for the Municipality?
- How are staff allowed to use ChatGPT at work?
- Which websites can staff access, and should that activity be tracked?
- What content is saved when an employee retires?

- How much space does an employee have in email?
- Which systems need to be up and running first in the event of a disaster?
- How secure do we need to be?

For each of these decisions, several factors need to be weighed including business impacts, employee impacts, cost implications and most importantly, corporate risks assessment.

Typically, IT recommendations and policy should flow from IT, through the Director of Finance & Administration and if necessary to SLT for final approval. Council will retain responsibility for budget approval, is the final authority for municipal spending decisions and must approve Municipal policies in accordance with current practices.

Policies and standards should establish the parameters within which the Municipality uses technology and create clear expectations for those who use and manage technology. Conceptually, policies should balance empowerment with control. Policies and standards should clearly define roles, responsibilities, and accountabilities.

5.3.1   IT Policy Framework

The Municipality is in clear need to an IT Policy Framework. A standard IT Policy Framework typically addresses the following areas:

- Acceptable Use – Provides the parameters, obligations and responsibilities associated with access to and use of municipal technology.
- IT Security – Defines how the Municipality (as a whole) operates a secure and reliable technology environment, with adequate controls to protect the Municipality's information assets.
- Third-Party Access – Defines how third parties should access the Municipality's network in a secure manner.
- Backup, Recovery, Business Continuity and Disaster Recovery – Defines the backup and recovery plans for computer systems that store Municipal data. This policy is also designed to prevent the loss of data and systems in the event of an equipment failure or destruction or security incident.
- IT Procurement Processes – Defines roles and responsibilities and processes for procuring technology solutions.
- Asset Lifecycle Management – Ensures effective procurement, maintenance and operation and replacement of IT Assets to ensure delivery of consistent, efficient, reliable, timely and cost-effective services for employees and the community.
- Hosted and Cloud Solutions – Defines the Municipality's position with regard to Cloud computing and the due diligence required before procurement of Cloud solutions.

- Data Management (Lifecycle, Privacy) – Ensures that the corporation can effectively manage its data assets while complying with required legislation.

The IT Coordinator with the input of staff and managed across the organization should create policies within the corporate IT Policy Framework and ensure that it accurately reflects how the Municipality wishes to use and manage technology.

Policies will be developed with business unit and IT Governance involvement, and approval will follow the standard corporate policy development process.

IT Steering Committee should consider and adopt a phased approach to policy development. Phase 1 should focus strictly on core policies such as IT Use Policy, Information Security Policy and IT Procurements. Phase 1 should also focus on IT Governance with establishing regular review periods and allowing responsibility to policy owners. Phase 2 should likely focus on other policies such as Hosted and Cloud Solutions, Asset Lifecycle Management, Data Management and BCP/DR policies.

5.4　IT Security

A secure technology environment allows the Municipality to operate safely and efficiently. By centring the ITMP work on security, the Municipality will proactively protect its resources from evolving cybersecurity threats. All Municipal staff are the first line of defence in protecting the security infrastructure. There is a constant need to continue training the Municipality's workforce to recognize and respond to cybersecurity threats. Ongoing collaboration ensures all Municipal data and systems remain protected and creates interconnected enterprise solutions that all Municipal employees can use.

5.4.1　Security Infrastructure

Develop and maintain a secure foundation for Municipal operations.

- Strengthen layered security. Maintain multiple levels of security across the systems. Be proactive in seeking out opportunities to improve systems and procedures.
- Stay current with security patches. Ensure that security updates are installed when they are released. Automate patch management.
- Evaluate new technologies for security compliance. Ensure that third-party software follows security standards and best practices for privacy, encryption, and other security concerns.

5.4.2   Audits & Assessments

Continue to regularly evaluate the systems to ensure a secure environment.

- Conduct comprehensive annual cybersecurity assessments. Identify and address vulnerabilities rapidly.
- Conduct ongoing security reviews. Review log reports to identify and correct any potential issues.
- Regularly audit all online systems including services provided by the MSP. Ensure all security best practices are followed on all systems.
- Follow recommendations from financial, technical, and security audits. Maintain required certifications to support Municipal operations.

5.4.3   Vulnerability Management

Vulnerabilities appear almost daily, and the Municipality should always understand what vulnerabilities exist, the risk or threat they present, and have a plan to mitigate that risk. The Vulnerability Management program should consist of:

- A weekly vulnerability scan of the complete network using a tool such as Nessus or leverage your Endpoint Detection & Response solution (EDR/XDR).
- An annual third-party penetration test that discovers internal and external vulnerabilities
- A procedure to address each identified vulnerability in a prioritized manner.
- The IT Governance Committee is held accountable for the ongoing vulnerability assessment.

5.4.4   Security Policies

Maintain policies and processes that support secure Municipal operations.

- Strengthen incident response. Continue to develop an Incident Response Plan and conduct regular drills.
- Follow the Principle of Least Privilege. Grant users minimal access rights needed to accomplish tasks.
- Review and update password policy based on current best practices. Establish expectations for password management and security. Implement password management software.
- Protect privacy and sensitive data. Set standards for designating private datasets and for de-identifying sensitive data. Earn the public's trust by protecting their privacy.

- Ensure privileged accounts are used appropriately by having users switch to normal accounts when elevated privileges are not required. Implement Multi-Factor Authentication for privileged accounts and include special training for such account holders.

Security Incident Response Plan

- Develop and implement a Security Incident Response Plan: where the Municipality understands the roles and responsibilities of both IT and the business departments in the event of a major security incident. This is a service that can be provided by a contracted IT Advisor or the Managed Service Provider.

5.4.5   Education

Create a first line of defence by developing an educated and prepared workforce.

- Invest in Information Security staff awareness and education as a service. Support rigorous, ongoing security awareness and education on current standards, threats, and best practices.
- Train staff to recognize and report potential attacks. Conduct mandatory, bi-annual security training for all employees.
- Inform internal and external users about cybersecurity via an outreach program. Use monthly cybersecurity newsletters, the employee intranet, and recorded presentations to continue educating staff, contractors and even customers to recognize and respond to cybersecurity threats.

5.4.6   Network Monitoring/SIEM/Intrusion Detection

Procure and implement a tool for monitoring network activity and logging. Alternatively, the Municipality can include this is a service provided by the MSP. Regardless, some kind of monitoring tool and logging solution should be put in place to monitor networks for anomalous behaviour.

5.4.7   Threat Intelligence

Subscribe to multiple Threat Intelligence Sources. There are many organizations who monitor threats and report them daily. They provide valuable information on what is 'in the wild' and the Municipality should take advantage of this directly or through the MSP.

5.4.8   Vendor Risk Management

Develop and implement a program to regularly assess the risks presented by 3rd-party hardware, system and solution vendors: The supply chain in some cases can be a weak link in a Municipality's security. An internal or external risk assessment should be performed on major vendors and ideally should be conducted on an annual basis.

5.5   Records and Information Management

The discovery process has revealed that file management including naming, versioning, sharing and collaboration, tracking changes and compilation of final versions is problematic due to lack of standards, policies and tools. There are also issues with email management including sheer overload, lack of space, and finding and recovering emails when needed.

It is recommended to conduct a service review of the Municipality's Corporate Records and Information Management (RIM) systems. The objective of such a review is to evaluate Jasper's physical and electronic records to identify strategies and processes to optimize software platforms, integrate applications and digitize manual paper process to improve overall service delivery and efficiency. The review will identify:

- The current state of the Jasper's physical and electronic records, email, data and applicable information software systems including policies, procedures and general practices to provide an overall framework for improving service delivery
- Gaps in the Municipality's records management system and make actionable recommendations for the selection and implementation of essential technology solutions and digitization projects
- Actionable recommendations for the Municipality to maximize value from its current and future technological investments
- Implementation plan on actionable recommendations.

5.5.1 Information Management Technology Platform

In alignment with the Records and Information Management Review (assessment) work, it is recommended that the Municipality subscribe and implement Microsoft 365 (M365) cloud-based services. This will allow the Municipality to reduce its infrastructure maintenance costs in the long run, be more scalable as it grows and unlock new benefits for the staff and the community.

The M365 platform offers a suite of new tools and services that will provide the ability for the Municipality and its staff to:

- Share, manage and access information from almost any device (device agnostic tool).
- Store and protect files, share them with others.
- Empower teamwork by collaborating easily across the Municipality as well as with customers, clients, and community partners.
- Build internal websites (intranets), create pages and offer news ways to communicate and provide organizational news and updates.
- Provision information management capabilities to classify documents, identify information sensitivity and ensure legislative compliance for proper retention.
- Prevent the loss of important data and documents.
- Enable search for documents, messages, conversations, and people.

Acknowledging that M365 is a large and complex platform, it is recommended that the Municipality team up with a Microsoft Partner (a MS Service provider) that has the experience in assessing and contracting Microsoft Licensing Agreements. The Partner will also be crucial in establishing M365 foundational architecture and framework for Jasper and its information management considerations.

Below is a sample plan M365 subscription plan referred to as M365 E3 that Municipality may be considering for its office-based / desk-based staff. M365 E3 plan, as an example, includes Windows 11, Office 365, related security and mobility as productivity applications such as Teams and SharePoint. With Azure Active Directory (AD) Premium and Multi-Factor Authentication (MFA), the Municipality's security will continue to be robust.

Office 365 Apps		Accounts and Security	
Office 365 Web Apps	✓	Azure AD Premium	✓
Office 365 Desktop Apps	✓	Multi-Factor Authentication	✓
		Microsoft Intune	✓
Communication and collaboration		Defender for Office 365	✓
		Defender for Endpoint P1	✓
Microsoft Teams	✓	Defender for Cloud Apps	✓
Exchange Online	✓	Azure Information Protection	✓
SharePoint Online	✓	Exchange Online Archiving 1.5 TB	✓
OneDrive 5 TB	✓	Windows 10/11 Enterprise E3	✓

Figure 11:M365 E3 Plan as a Sample

It is recommended that the M365 Platform Implementation be considered in following three prioritized phases. With Phase 2 and 3 more aligned with the Records and Information Management Review. It is recommended:

- In phase 1, the Municipality migrates from on-premise instance of Exchange to a Canadian data-centre hosted instance of Exchange Online. Working with the partner, support should be provided to end-users on their transition to Exchange Online and training to the IT Coordinator to support Exchange Online administration in addition to MSP. It is an optimal entry point for municipalities to leverage Microsoft's suite of business productivity Cloud offerings, i.e., email first followed by MSOffice (Word, Excel, PowerPoint, etc.). Through this switch, not only is there a reduction in IT spend but there is an improvement in overall uptime and more optimal email usage.
- In phase 2, the Municipality emphasizes on collaboration among staff and with the community at large by implementing MS Teams. This will provide the Municipality with a tool that seamlessly promotes cross departmental collaboration on tasks and projects. It will also provide opportunities for the Municipal staff to engage with external parties (other government agencies, customers, and partners.) Through proper training and support tools, staff will be able to share documents, send instant messages and hold online meetings. This phase will include training for staff, power users and administrators to ensure proper usage and adoption of the platform.
- In phase 3, the Municipality provisions more information management capabilities of M365 by implementing SharePoint Online. SharePoint will allow staff to share, co-author on documents, information and knowledge. It will also allow the Municipality to build an internal website (Intranet) with employee self-service pages and innovative ways of providing organizational information including training to staff.

5.5.2   Data Classification Standard

The proliferation of unstructured data has presented a challenge for the Municipality which is in custody of sensitive information in the form of emails, spreadsheets and documents housed within various business solutions and file shares both within and outside the Municipal network. In Municipalities, this data is quite often moved to the Cloud prior to setting policies (and automated controls) to formally identify and categorize information to ensure it is handled appropriately. This struggle with data lifecycle often results in the storing of sensitive data long after it's useful, creating an unnecessary exposure to risk.

As data is created and archived on various platforms (either on-prem or in the Cloud) on a daily basis, much of it can be forgotten and simply stored in perpetuity without adequate controls in place.

Having information classified makes it easier to inform the configuration of technology systems to protect the municipality's sensitive data. It also makes it easier to establish standards, access privileges and rules to support staff in collecting and distributing municipal information.

The Municipality should establish a Data Classification Standard to better define the sensitivity of information regularly managed throughout (and beyond) Jasper.

This classification exercise does not need to be complicated. It could begin with a half day brainstorming session and using standard corporate reporting materials as reference tools to understand and set sensitivity thresholds. Sample categories for data/documentation classification are illustrated in the diagram.

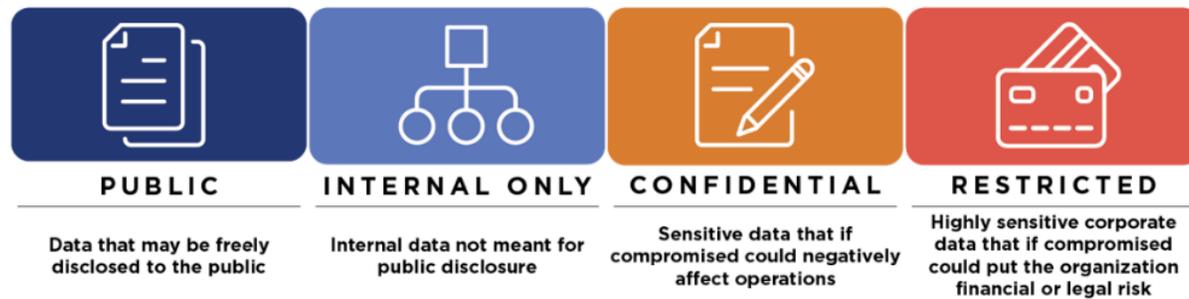| PUBLIC	INTERNAL ONLY	CONFIDENTIAL	RESTRICTED
Data that may be freely disclosed to the public	Internal data not meant for public disclosure	Sensitive data that if compromised could negatively affect operations	Highly sensitive corporate data that if compromised could put the organization financial or legal risk

Figure 12: Sample Information Security Classification Framework

Such a standard will guide the Municipality in making better decisions to protect unauthorized access to sensitive data and safeguard personal information collected from residents. For example, this model could be used as a lens with which to review terms and conditions related to data management when contracting with Cloud service providers.

Since data is a critical municipal asset, this investment to develop a data classification standard will help the Municipality in better managing its critical asset.

5.6   Business Solutions Modernization

Technology transformation requires a "people, process then technology" lens in order to take shape. Layering technology over poor processes or without the resources in place will not deliver value or be sustainable over time.

Failed implementations create conditions where staff avoid the use of new systems and tools or develop workarounds to use them in non-standardized ways. This leads to inefficiencies, inaccurate data / reporting and, in many cases, will be entirely antithetical to the goals of technology automation and enablement.

During our consultations with business departments as well as in the staff satisfaction survey, multiple examples of low or poor solution utilization were identified. These included both back-end (staff used) and front-end (customer-facing) systems. A few noteworthy examples are WorkTech, MaintainX, Diamond, Smart Lists, Univerus, WorkHub, Bang the Table, Voyent.

The Municipality has done well by implementing and using several key business solutions to help automate and improve services (e.g., FirePro, ESRI, Diamond).

All existing solutions present opportunities to align people and processes to help take more advantage of these investments. This will allow to further automate administrative tasks and generate useful information to support operational improvements.

It is important to note here that the initiatives listed below may require the Municipality to either have the Solutions Analyst role in place and/or have a contracted business analyst/project manager resource to provide business analysis, systems analysis and project management functions. Also, the Municipality has to ensure that the corporate posture and infrastructure foundations are in place, before moving fully-fledged into solution modernization.

Once the above pre-requisites have been met, it is recommended that IT start working with the business departments and vendors to identify and plan for 1-2 projects per year to improve utilization and adoption of existing business solutions.

It is recommended that the Municipality starts with the following initiatives that can be considered quick wins with the business departments:

- Establish a 3-party vendor support to better support and leverage current ERP (GP/Diamond) system.
- Assess current CMMS/Work Management system (MaintainX) to determine if it can meet future needs of the business department users.
- Evaluation of WorkHub Usage. Determine the current usage and pain-points with WorkHub and determine a go-forward plan to upgrade, replace or retrain the solution.
- End-to-end process optimization and Diamond implementation for Accounts Payable Processes.
- Investigate opportunity to integrate Univerus booking system with ERP Diamond to support automated payment reconciliations.

Post, some of the quick wins mentioned above, it is recommended that the Municipality further digitize and automate other critical processes. Some of these may require acquiring and implementing new business solutions. Some noteworthy digitization opportunities are:

- End-to-end process optimization and business solution investigation and implementation of a Cemetery System to digitize all paper records and automated processes.
- Automate time & attendance management as well as payroll processes. This may involve utilizing the existing HRISMyWay system or a new tool that integrates with this system and/or Diamond.
- Post Records and Information Management review, acquire and implement an Electronic Documents and Record Management System (EDRMS) and automate all aspects of records and documents lifecycle.
- Post orchestration of Corporate Asset Management Strategy and long-term Asset Management plan, develop the roadmap for Asset Management Solution including acquisition, implementation, integration with other system, such as GIS.
- End-to-end process optimization and business solution investigation and implementation for Inventory Management System including support hardware (such as RFID tags, barcode scanners, etc.).
- End-to-end process optimization and business solution investigation and implementation for business licenses and permits including online portal for easy customer license/permit applications.

The following chart provides an indication of the recommended timeline for these opportunities. This timeline considers necessary prerequisites as well as staff capacity.

Business Solutions Roadmap		Years						Milestones/Key Deliverables/Comments
Task	Activities	2024	2025	2026	2027	2028	2029	
0.0	Establish Core Infrastructure and Connectivity	■	■	■				
0.1	Hire Solutions Analyst Position			■				
0.2	Hire a virtual CIO-level IT Advisor			■				To advise on doing right projects at the right time
1.0	Establish Business Solutions Needs/Ideas List			■				For Year 2027 and beyond*
2.0	MS Teams Implementation			■				Part of Move to MS365 - Phase 2
3.0	Records and Information Management Review			■				To optimize platforms (M365) and existing solutions
4.0	Cloud Strategy and Roadmap Development			■				
5.0	Implementing SharePoint Online				■			
6.0	Establish 3rd Party Vendor Support for current ERP				■			Great Plains/Diamond Support
7.0	MaintainX Enhancement/Replacement Assessment				■			Current Work Order Management System
8.0	WorkHub Enhancement/Replacement Assessment				■			Current HR Health & Safety Solution
9.0	Accounts Payable Process Review and Solution Assessment				■			Utilize Diamond or need new AP solution
10.0	Establish Business Solutions Needs/Ideas List				■			For year 2028 and beyond*
11.0	Asset Management System - Discovery, Acquisition, Implementation					■	■	
12.0	Cemetery System - Discovery, Acquisition, Implementation					■		
13.0	Establish Business Solutions Needs/Ideas List					■		For year 2029 and beyond*
14.0	Bus Solution X - Discovery, Acquisition, Implementation						■	Based on needs/ideas evaluation, e.g. Licensing and Permits*
15.0	Bus Solution Y - Discovery, Acquisition, Implementation						■	Based on needs/ideas evaluation, e.g. Time & Attendance and Payroll*
	*Besides the Business Solutions projects listed in the roadmap, other possible implementations could include fleet/fuel management, transit management, facilities management, taxations, council agenda management, waste management							

6.0   Other Opportunities

As Jasper implemented the ITMP Programs of Work from the previous section, the overall IT Infrastructure foundations will be established, and a mature corporate posture will start building. All this will lead to the Municipality becoming ready to take advantage of the opportunities laid out in this section.

6.1   Technology Training

Lack of training around technology solutions is currently a huge risk for the Municipality. Throughout our engagement, staff have raised concerns that they are unaware of technologies available to them and that there is a lack of education on how best to use the technologies. Also, in the survey and during interviews, staff expressed their need for training and education support in either configuring or using the solutions made available to them.

If users are untrained on optimal use of systems, it will undoubtedly lead to data accuracy concerns, poor reporting and a lack of utilizing key features. Training should be budgeted as a component of technology implementation projects, to ensure that net new software is used correctly from the onset. This creates good behaviours on the part of users and makes subsequent training much easier to deliver.

The consultants recommend that all future business solution implementations should include as part of their evaluation process, an assessment of the quality and availability of training offered by the vendor / implementer both during the implementation as well as ongoing training.

As part of the ITMP, the IT Coordinator working closely with the solution vendors and business departments needs to understand the training and education needs for both existing and new solutions. There are various training models available (e.g., in person, vendor led, train-the-trainer, online, Learning Management System (LMS)) and each should be considered based on the employee needs, functionality available and their cost effectiveness. Many offers pre-loaded content that can be used immediately along with an opportunity to customize and record Municipality specific training modules to staff.

The IT Coordinator working closely with the Human Resources Manager should create an organizational training plan to deliver technology-focused training to staff. At a minimum, the plan should focus on delivering technology-focused when new staff are onboarded. When employees are onboarded, they should receive training on corporate systems and through refresher training that can be coordinated periodically to align with demand.

Training should also be budgeted as part of any project that introduces new technology tools and solutions. The Municipality would be well served in aligning this training with the corporate budget funding model to ensure that it is prioritized along with other offerings.

Collaboration is the key to understanding organizational requirements surrounding training. Consideration of the program should be coordinated by the IT Coordinator with close partnership with business departments and advise from the SLT.

6.2   GIS Strategy

Parks Canada has an ESRI Enterprise License Agreement (ELA), which provides a shared usage agreement for the Municipality. Also, Parks Canada has a GIS resource that is shared with the Municipality. However, the Municipality feels like they get a lower priority compared to other Parks tasks. Conversations should be had with Parks Canada to identify ways for the Municipality to expand the use of GIS. Our recommendation is for the Municipality to update their Memorandum of Understanding to a more robust Service Level Agreement with Parks Canada to allow for greater access to GIS services and solutions. It would be helpful if the GIS resource could provide an annual report of projects, both completed and underway, to the Municipality as an update.

In discussions with the GIS contact, it became clear that there is some confusion about priority setting for the municipality since different people can make requests as needed. The proposed IT Steering Committee should provide some direction for requests, but consideration should be given to a single point of contact from the Municipality to help with the prioritization of workload.

GIS systems, like ESRI, are quickly becoming a "single source of truth" for municipalities to use in order to manage their asset and property address information and provide key linkages to other systems relying on property and spatial data. Identifying someone within the Municipality to fully manage this relationship and lead the work could help leverage the opportunities and services.

Our recommendation is that the Municipality must continue adding assets into GIS inventory and in order to overcome these information gaps in GIS, the Municipality can hire a GIS student or new graduate on a temporary basis to work with the Jasper Parks GIS resource.

Currently, the asset inventory on GIS is utilized by existing field staff. The Municipality, post completing the first version of Asset Inventory in GIS, can start developing GIS tools and services (e.g., self-service map builder, GeoHub, storyboards and dashboards). These tools and services can be used to build portal maps and provide more interactive maps to the citizens as opposed to Today's static maps.

The ESRI platform provides opportunities to develop ArcGIS Geo-Hubs to better integrate business solutions used by the Municipality (for example Maintenance Management Systems), improve critical data (between Municipality and the public), develop more GIS mapping tools for field staff, create dashboards and maps for staff and so on.

6.3   Digital Vision Adoption

Once some progress with ITMP takes shape, more thought should be given to establishing a focused vision around **digital** – a commitment to fully leverage technology to make work easier for staff and deliver better value to the citizens and the community.

The UK Ministry for Housing, Communities and Local Government (MHCLG) along with the Government Digital Service and a collection of local authorities and sector bodies established a Digital Declaration. This co-authored document provides for many of the notions expressed in this document and, to date, over 200 municipalities have adopted and signed it. It serves as a catalyst and guide for these organizations to continue expressing their beliefs and commitment to radically improving customer service and workforce productivity.

Through SLT, Jasper should consider adopting their own digital vision that establishes a standard across the organization, making clear the overall goals for technology and digital transformation.

Although establishing a Digital Vision seems like it should be a task that leads off the ITMP Work Plan, it is intentionally sequenced as a 2024/2025 action to align with the expansion of the IT model and further learnings through key solution utilizations. Consideration as to the timing of this action should be considered further by SLT.

In the future, as the Municipality moves more consciously towards delivering mature digital experiences to its customers, it is recommended that it starts with the following activities:

- Establish digital service standard and customer experience standard (for non-digital) services. Standards help to define what good digital, or customer service practice looks like and the process we will use to develop such services. This will create consistent user experiences and increase delivery effectiveness for customers and staff.
- Curate a list of all service offerings currently offered to its customers (residents, businesses, visitors and others) and also note the level of digitization. Notation should also be made as to which platform is being used to deliver the service (if already fully or partially digitized). The digitization index of services can be used to track current state and plan annual improvements each year.
- Develop Customer Experience (Digital) roadmap to identify prioritized services to transform experiences. Transformation could start with conversion of PDF and paper forms to e-Forms.

6.4   Internet Connectivity Strategy

Some areas of the community in Jasper including Municipal buildings have limited and/or poor Internet connectivity options. As suggested earlier in this document, the Municipality should work collaboratively with MUSH (Municipalities Universities, Schools and Hospitals) as well as the private-sector businesses in and around Jasper to determine what the community's needs are, evaluate the options available to meet those needs, and determine the right model for the Municipality to improve connectivity options. Options may include directly provisioning connectivity services, partnering with private sector partners to invest in improved services, working with Alberta SuperNet and other parties, or directly stimulating the market to provide better options; or a combination of all of the above.

The recommendation is to develop an Internet Connectivity Strategy to evaluate the needs of the community based on available Internet/connectivity information, review and evaluate options, and make a recommendation to the SLT on the go-forward strategy and operating model. The biggest advantage of such a collaboration among organizations from different sectors is ability to conduct a joint procurement for Internet Services.

6.5   IT Service Management (ITSM)

Once the Municipality has started growing its incident management processes, the next step is to invest in a proper IT Service Management system that provides the following functionality in addition to incident management.

- Incident/Problem Management - Helps track and manage unplanned events or service interruptions and help restore the service to its normal state at the earliest.
- Change Management – Helps implement or enable changes while minimizing the impact of those changes on IT service delivery.
- Knowledge Base – Helps create, share, update, and access knowledge regardless of location.
- Asset Management - Helps ensure that all IT assets are maintained over time, understand which assets are in demand and which existing ones need replacement.
- Reporting (Metrics/Trending) – Helps with reporting which leads to better analysis and decision making.

ITIL-based IT Service Management approach and system will help position IT as an enabler of digital transformation. This approach is where IT and business teams work closely together to help the ITSM address the business's needs.

6.6 Consistent Customer Experiences

The need for expansion in digital services for customers reflects the fact that expectations and uses are changing with a growing population that simply prefers to interact using the smartphone or the web. Many citizens and business services are online today, such as recreation program registration, Bang the Table and Voyent Alert. Many more services are candidates for future digitized services.

A consistent approach to customer service – handling customer feedback, permit/license applications, payments – could be a strong unifying program that establishes common infrastructure, systems, processes, and practices across the Municipality.

Post adopting a Digital Vision, our recommendation is that the Municipality commits to enhancing and expanding the customer service offerings. Some initiatives that can help move forward in this direction are:

- Develop corporate-level processes and procedures to increase adoption of following customer-facing solutions: Bang the Table and Voyent Alert.
- Implement online payments system. This involves a complete end-to-end service modernization including electronic invoice issuance, online ability to make payment and bank reconciliation.
- Library of Things Improvements. The current "item rental" process is confusing to users through the current booking system. Streamlining and standardization of library of things solution using customer feedback and process optimization.

6.7 Industrial Internet of Things (IIoT), Sensors, Controls and Monitoring

Internet of things / industrial internet of things continues to grow in importance to all municipalities. Their use in SCADA, Utility Management, Traffic Management and Transit Management Systems is common and nowadays considered core to the operation of their respective services areas.

As the Municipality's data, digital and technology systems mature and as the Municipality grows, there are numerous areas that the Municipality can investigate in and conduct pilots with the support of the IT team. These include but are not limited to transit safety technology, Self-diagnosing streetlights, road deficiency optical sensors, road weather information systems (RWIS) infrastructure.

7.0   Work Plan

Provided under separate cover

8.0 Conclusion and Next Steps

Given the current state, there is massive potential for the Municipality of Jasper to use technology to drive major efficiency and productivity improvements, to realize significant improvements to customer experiences, and to improve staff experiences.

The recommendations made in the Master plan represent a significant course change, pushing the IT program forward, realigning responsibilities for clearer accountability, and making significant investments in staffing and new technology.

Investments in technology, when done right, can deliver tremendous efficiency gains and there are many of these opportunities across almost every department.

But, when done poorly, they are often not fully implemented, cause frustration, reduce staff morale, can create more inflexibility and lead to increased inefficiency, rather than the hoped-for efficiencies

It is important that Council and staff better understand how information technology is linked to the effectiveness of the organization. Council must be kept better informed about the overall roadmap and better educated on how specific initiatives will contribute to improved outcomes for customers and for departments. An annual report providing an update on the status of the ITMP implementation is recommended.

The following is a summary of key actions and recommendations designed to unlock value and support change at Jasper:

- Constitute an IT Steering Committee to coordinate and align technology decision-making, priorities, investments and efforts more effectively.

- Move the IT Coordinator position to a full-time role to provide leadership, coordination, enhance technology management and ensure the organization fully utilizes technology.

- Retain an external IT Managed Service Provider to support IT infrastructure and networking needs, deliver help desk support services, manage procurement and licensing in addition to supporting some project work.

- Establish technology standards and policies to ensure secure, strong connectivity and Internet network that supports Municipal operations.

- Adopt cloud solutions as a preferred model and move to M365 to fully support remote collaboration, communication, and information sharing.

- Continue to regularly evaluate the systems to ensure a secure environment and develop and maintain a secure foundation for Municipal operations.

- Build on the existing Business Solutions that present further opportunities to align people and process to help take more advantage of these investments.

- Explore other opportunities such as determining how to better leverage GIS data and tools, undertake a Records and Information Management Review, consider how to digitize more business processes to improve service delivery, and continue to modernize the business solutions to be able to take advantage of emerging technologies.

By considering the various recommendations in this IT Master Plan and delivering on the proposed workplan, the Municipality will exponentially grow its capabilities to make work easier and more efficient for staff, improve the user experiences and mitigate future risk. It so this work will require additional investment in technology above current levels. That said, these investments will radically transform the current state leading to a more modern approach to service delivery and operations in general. This, in turn, will lead to a more connected and engaged workforce with more time to focus on improving service delivery.

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~ ~ Trademarks acknowledged ~ ~

Policy Title:	**Council Representation on External Boards and Committees**
Policy #:	**A-107**
Effective Date:	**XXXX, 2024**
Date adopted by Council: XXXX, 2024	

POLICY

Council recognizes that elected officials serving on external boards or committee can serve to enhance the municipality's representation and influence, and contribute to the community's overall well-being and success.

By joining external boards and committees, elected officials strategically advocate for the municipality's interests, advance the alignment of municipal priorities with broader objectives, enhance networking, facilitate resource sharing, and foster the acquisition of insights and opportunities beneficial to their community.

Council may chose, by motion made by any councillor at a regular meeting, to appoint an elected official to represent the municipality on external boards or committees when certain criteria are met.

PURPOSE

This policy is intended to provide consistency and equity in how requests for elected official representation on external boards and comittees are handled.

SCOPE

This policy applies to all requests seeking the appointment of a member of Jasper Municipal Council to an external board or committee.

This policy does not apply to requests for administrative representation on an external board or committee.

STANDARDS

In addition to situations where the Municipality has a legal or statutory obligation to be represented, Council also may chose to appoint members to represent the Municipality on external boards or committees that meet one or more of the following criteria:

- The Municipality provides ongoing financial contributions greater than $2500 per year to the organization.
- The Municipality maintains a membership in the organization.
- The organization is a lessee of space within a Municipal facility.
- The work of the organization aligns with Council's strategic priorities.

Requests may be denied for any reason deemed sufficient by Council, including the perception of conflict of interest or; where a legal or statutory prohibition exists.

All requests must be submitted in accordance with the steps described in the Administrative Procedure associated with this policy.

All appointments shall be made on the recommendation of the Mayor and ratified by resolution of Council at a regular meeting.

Any councillor appointed under this policy is entitled to claim renumeration as described under the Council Member Compensation & Benefits policy.

Policy Title:	**Council Representation on External Boards and Committees**
Policy #:	**A-107**
Effective Date:	**XXXX, 2024**
Date adopted by Council: XXXX, 2024	

DEFINITIONS

"External Board or Committee" means an entity or organization, independent of the Minicipality of Jasper.

"Elected official" means the Mayor or Councillors of the Municipality of Jasper.

RESPONSIBILITY

Council:

Review and approve any revisions to this policy.

CAO:

Review and approve any procedures related to this policy.

Directors and Managers:

Carry out the policy based on established procedures.

Policy Title:	**COUNCIL REPRESENTATION ON EXTERNAL BOARDS AND COMMITTEES**
Policy #:	**A-107**
ADMINISTRATIVE PROCEDURES	
Effective Date:	**XXXX, 2024**
Date approved by the CAO: XXXX, 2024	

SCOPE

These procedures shall apply to all external requests for Council representation on external boards and committees.

GENERAL

Requests for Council representation on external boards and committees may be received at Committee of the Whole meetings and Regular Council meetings.

Requests must be made in writing to the Legislative Services Department and received at least six (6) days prior to the applicable meeting at which the request will go forward.

Requests must include:
- The number of members being requested.
- Whether alternates are accepted.
- Contact details and background information on the organization including the organization's purpose and legal status.
- Typical expected time commitment including meeting frequency, duration, location and dates (if known).

Requestors must indicate whether they wish to appear before Council to present their request.

Council may only approve Council representation on external boards and committees by motion at a Regular Council meeting.

The appointment will be effective following the meeting at which it was approved and should extend only until the next Organizational meeting unless otherwise directed by Council.

Following approval of an appointment the organization should be added to the standing list of external appointments (appendix A) which is renewed at each Organizational meeting.

Following approval of an appointment the Legislative Services Coordinator shall provide the appointed Council member's contact info to the organization's contact person via email, with a "CC" to the appointed Council member.

Council member remuneration for all approved appointments shall be administer in accordance with the Council Member Compensation & Benefits Policy and Administrative Procedures.

APPENDIX A

Municipality of Jasper
Council Boards & Committees

Board or Committee	Number required
Community Conversations	1 councillor + 1 alternate (per focus area)
Emergency Advisory	2 councillors + Mayor
Hospitality and Twinned Communities	3 councillors
Human Resources	3 councillors
Jasper Municipal Library & Yellowhead Regional Library	1 councillor + 1 alternate* * Alternate is only for YRL
Legislative	3 councillors
Regional Assessment Review Board	requires completion of provincial training
Jasper Community Housing Corporation	2 councillors + 2 alternates
Communities in Bloom (Includes UpLift! Jasper Mural Festival Advisory Board)	1 councillor
Evergreens Foundation Board	1 councillor
Jasper Partnership Initiative	1 councillor + 1 alternate
Jasper Yellowhead Museum and Archives	1 councillor
TransCanada Yellowhead Highway Association	1 councillor + 1 alternate
Community Futures West Yellowhead	2 councillors + 1 alternate
West Yellowhead Waste Management Authority	2 councillors
Rural Renewal Initiative Stream Stakeholder Committee	1 councillor
Jasper Community Team Society	1 councillor

Policy Title:	**TRANSIT SERVICE STANDARDS POLICY**
Policy #:	**F-114**
Effective Date:	**XXXX, 2024**
Date adopted by Council: XXXX, 2024	

MUNICIPALITY OF JASPER

POLICY

Council is committed to fostering a public transit service that is safe, accessible, efficient, convenient, and reliable way to move around Jasper. The goals of Jasper's public transit service are to support resident and visitor mobility, increase community connectedness, reduce congestion and advance environmental sustainability while maintaining foundational commitments fiscal responsibility and transparency.

In order to achieve these goals, this policy provides guidance in determining the optimal design of the transit system, level of service and performance measures.

PURPOSE

This policy is intended to provide a clear and consistent decision-making framework for how the municipality's transit service is planned and delivered.

SCOPE

This policy applies to all public transit services delivered by the Municipality of Jasper.

STANDARDS

Transit Service Standards bring clarity and consistency to the process of how service is planned and delivered. The standards are structured around the following considerations:

- **Warrants** to guide the introduction or extensions of service, expansion of service hours, route deviations and discontinuance of service;

- **Quality & Performance** to guide the adjustment of service levels on routes to ensure safe, reliable and comfortable service; and

- **Productivity** to guide the assessment of routes and overall system performance.

- **Transparency** to set and standardize expectations related to public communications and reporting.

1. Service Warrants

The Municipality will, assess the following factors when considering potential new services or when evaluating existing services:

- Quantifiable traveller demand
- Quantifiable congestion
- Availability of transportation alternatives.
- External funding support

In addition to the service warrant factors above, Council specifically establishes that:

- Prior establishing new routes outside the townsite at the request of a third party the municipality shall require a two-year external funding commitment equal to 90% of the forecasted operating cost of the route, including fleet lease costs.

- Any new routes shall be reviewed using service warrants prior their third operational year.

- After the third year of operation of a route outside the townsite requested by a third party, the municipality shall require a capital contribution from the third party toward the fleet required to continue the route. outside the townsite.

2. Service Quality & Performance

The Municipality will, establish Quality & Performance expectations to guide the delivery of service. These standards and characteristics shall include:

- Service Performance standards
- Fleet Accessibility standards
- Route Design standards
- Stop Design standards

In addition to the service quality expectations above, Council specifically establishes that:

- The On-Time Performance target for all regular fixed route services shall be 85%

- The Reliability Target for all regular fixed route services shall be 98%

- Delivery of student service routes shall align with the operational polices of Grande Yellowhead School Division.

3. Service Productivity

The Municipality will, measure the performance of individual routes and the overall system considering the following factors:

- Passenger boardings
- Revenue & Subsidy Levels

4. Transparency

The Municipality will, support transparent and effective communication with stakeholders about the operation and performance of the transit system through:

- Quarterly and Annual Reporting
- Regular Ridership surveys
- A dedicated and on-going customer feedback system
- A system capable of providing live vehicle location information

DEFINITIONS

"On-Time Performance" means service provided within 0-5 minutes (never early) of the scheduled time, measured as a percentage of on-time trips delivered over total trips scheduled using GPS data.

"Reliability Target" mean the actual number of vehicle hours available for customer transport vs. the planned vehicle hours available.

"Subsidy Level" mean the difference between total expenses and total revenue (including both revenue from passenger fares and partner contributions).

RESPONSIBILITY

Council:

Review and approve any revisions to this policy.

CAO:

Review and approve any administrative procedures related to this policy.

Directors and Managers:

Carry out the policy based on established procedures.