

Municipality of Jasper
Committee of the Whole Meeting Agenda
April 23, 2024 | 9:30 am
Jasper Library & Cultural Centre – Quorum Room

Notice: Council members and a limited number of staff are in Council chambers for meetings. 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 9:30 am, use the following Zoom link: <https://us02web.zoom.us/j/87657457538>

1. Call to order Deputy Mayor Melnyk to chair meeting

2. Additions to agenda

3. Approval of agenda

3.1 April 23, 2024 Committee of the Whole agenda attachment

4. April 9, 2024 Committee of the Whole minutes – approved April 16th 4.1 attachment
Business arising from minutes

5. Delegations

6. Correspondence

7. New business

7.1 IT Master Plan attachment

7.2 Traffic Safety Bylaw – Mayor Ireland verbal

7.3 Council Representation on External Boards & Committees Policy attachment

7.4 Jasper Activity Centre Renovation Project Update attachment

7.5 Transit Service Standards Policy attachment

7.6 Maligne Canyon Service Request attachment

7.7 2023 Audited Consolidated Financial Statements attachment

8. Motion Action List attachment

9. Councillor upcoming meetings

[9.1 Council appointments to boards and committees](#)

10. Upcoming events

Wildfire Preparedness Information Session – 6:30pm, April 24, Multi-Purpose Hall, Jasper Activity Centre

Community-wide FireSmart Day – 11am-4pm, April 27

Intergovernmental Meeting – 9:30am, April 30, Parks Canada Lower Boardroom

Day for Awareness of Missing & Murdered Indigenous Women and Girls – May 5

Emergency Preparedness Week – May 5 - 11

All regular and committee meetings of Council are video-recorded and archived on YouTube.

Municipality of Jasper
Committee of the Whole Meeting Agenda

April 23, 2024 | 9:30 am

Jasper Library & Cultural Centre – Quorum Room

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

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

11. Adjournment

Municipality of Jasper
Committee of the Whole Meeting Minutes
 Tuesday, April 9, 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	Deputy Mayor Ralph Melnyk, Councillors Wendy Hall, Rico Damota and Scott Wilson								
Absent	Mayor Richard Ireland, Councillor Kathleen Waxer and Councillor Helen Kelleher-Empey								
Also present	Bill Given, Chief Administrative Officer Christopher Read, Director of Community Development Emma Acorn, Legislative Services Coordinator Angie Thom, Municipality of Jasper Library Board Lynn Wannop, Jasper Pride Festival Society Pattie Pavlov, Jasper Park Chamber of Commerce Peter Shokeir, The Fitzhugh Bob Covey, The Jasper Local 11 observers								
Call to Order	Deputy Mayor Melnyk called the April 9, 2024 Committee of the Whole meeting to order at 9:31am and began with a Traditional Land Acknowledgement .								
Additions/ deletions to the agenda #164/24	Motion by Councillor Hall that Committee amend the agenda to have the correspondence item addressed before delegations. <table border="0" style="width: 100%;"> <tr> <td style="text-align: left;">FOR</td> <td style="text-align: left;">AGAINST</td> <td></td> </tr> <tr> <td style="text-align: left;">4 Councillors</td> <td style="text-align: left;">0 Councillor</td> <td style="text-align: right;">CARRIED</td> </tr> </table>			FOR	AGAINST		4 Councillors	0 Councillor	CARRIED
FOR	AGAINST								
4 Councillors	0 Councillor	CARRIED							
Approval of agenda #165/24	MOTION by Councillor Wilson that Committee approve the agenda for the April 9, 2024 Committee of the Whole meeting as amended: <ul style="list-style-type: none"> • 5. Correspondence • 6. Delegations <table border="0" style="width: 100%; margin-top: 10px;"> <tr> <td style="text-align: left;">FOR</td> <td style="text-align: left;">AGAINST</td> <td></td> </tr> <tr> <td style="text-align: left;">4 Councillors</td> <td style="text-align: left;">0 Councillor</td> <td style="text-align: right;">CARRIED</td> </tr> </table>			FOR	AGAINST		4 Councillors	0 Councillor	CARRIED
FOR	AGAINST								
4 Councillors	0 Councillor	CARRIED							
Business arising from March 26, 2024 minutes	none								
Correspondence – Municipality of Jasper Library Board	Committee received correspondence from the Municipality of Jasper Library Board regarding a financial reviewer position and legislation requirements in the Libraries Act. Director of Library Services Angie Thom was able to attend the meeting in case Councillors had any questions.								

#166/24

MOTION by Councillor Damota that Committee recommend 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	
4 Councillors	0 Councillor	CARRIED

Delegations –
Jasper Pride
Festival Society

Lynn Wannop, with the Jasper Pride Festival Society, attended the meeting to officially invite Council to any and all of the events organized for the Jasper Pride & Ski Festival taking place April 12-21, 2024.

Delegations –
Jasper Park
Chamber of
Commerce
#167/24

Pattie Pavlov, Executive Director of Jasper Park Chamber of Commerce, read a letter regarding public transit in Jasper which is attached to the minutes.

MOTION by Councillor Hall that Committee direct Administration to organize a meeting with the Jasper Park Chamber of Commerce to discuss transit.

FOR	AGAINST	
2 Councillors (Hall, Damota)	2 Councillors	DEFEATED

Committee thanked Mrs. Pavlov for attending the meeting and encouraged her to attend the upcoming open house sessions.

Federal Housing
Advocacy

Councillor Wilson recently attended a National Housing Conference in Ottawa and submitted a report to Council which was attached to the meeting minutes on April 2, 2024.

#168/24

MOTION by Councillor Wilson that Committee direct Administration to contact the office of the Federal Housing and Infrastructure Minister to coordinate an advocacy meeting.

FOR	AGAINST	
4 Councillors	0 Councillor	CARRIED

Recess

Deputy Mayor Melnyk called a recess from 10:30am to 10:40am.

Transit Service
Update

Administration presented an update to Committee giving an overview of the transit system's operation from January 1 to March 31, 2024. The report included ridership numbers; information on the free PassioGO! Transit app; scheduling and more.

#169/24

MOTION by Councillor Hall that Committee receive the Transit Service Update (January - March, 2024) for information.

FOR	AGAINST	
4 Councillors	0 Councillor	CARRIED

Transit Service Standards Policy	Committee received a draft Transit Service Standards Policy for consideration. CAO Bill Given reviewed the document which outlines the principles and practices guiding the development and management of the municipality's transit services. Committee suggested edits and additions after discussion.		
#170/24	MOTION by Councillor Hall that Committee direct Administration to revise the Transit Service Standards Policy and return to a future Committee of the Whole meeting.		
	FOR 4 Councillors	AGAINST 0 Councillor	CARRIED
Equity, Diversity and Inclusion Master Plan Implementation Update	Committee received a report from Administration detailing the activities related to advancing equity and inclusion within the municipality that took place in 2023 and the Inclusion Committee's goals for 2024 regarding the Equity, Diversity and Inclusion Master Plan.		
#171/24	MOTION by Councillor Wilson that Committee receive the 2023 Annual Report on the implementation of the 2022-2026 Equity, Diversity and Inclusion Master Plan for information.		
	FOR 4 Councillors	AGAINST 0 Councillor	CARRIED
Community & Economic Development Fund Applications	Christopher Read, Director of Community Development, reviewed the process, applications received, and recommendations for this round of the Community & Economic Development Fund Applications.		
#172/24	MOTION by Councillor Damota that Committee recommend Council approve the following Community & Economic Development Fund allocations: <ul style="list-style-type: none"> • Jeffrey Wilson - \$1,667, • Danny Frechette - \$1,667, and; • Jasper Physiotherapy and Massage - \$1,667 		
	FOR 4 Councillors	AGAINST 0 Councillor	CARRIED
Remaining agenda items	Councillor Damota indicated a need to leave the meeting. Committee discussed how to proceed with the remainder of the agenda items as Quorum would not be met and the meeting would need to be adjourned.		
#173/24	MOTION by Councillor Hall that Committee defer the remaining items to the next Committee of the Whole meeting. <ul style="list-style-type: none"> • 7.6 Council Representation on External Boards & Committees Policy • 7.7 Jasper Activity Centre Renovation Project Update 		
	FOR 4 Councillors	AGAINST 0 Councillors	CARRIED

Adjournment
#174/24

MOTION by Councillor Hall that the Committee of the Whole meeting of April 9, 2024 be adjourned at 12:02pm.

FOR
4 Councillors

AGAINST
0 Councillors

CARRIED

AGENDA ITEM 7.1

REQUEST FOR DECISION

Subject: IT Master Plan Report
From: Bill Given, Chief Administrative Officer
Prepared by: Natasha Malenchak, Director of Finance and Administration
Reviewed by: Joe Campbell, IT Coordinator
Date: April 23, 2024



Recommendation:

That Committee recommend Council approve the IT Master Plan as presented.

Alternatives:

- That Committee direct Administration to revise the ITMP and return to a future committee meeting.

Background:

The approved 2023 Capital Budgets included \$30,000 to support the development of an Information Technology Master Plan (ITMP) for the municipality.

A Request for Proposals was posted to Alberta Purchasing Connection June 2023 and Perry Group Consulting was awarded the project in August 2023.

Discussion:

Since fall of 2023 Perry Group has been working diligently with our IT Coordinator, Senior Leadership Group, Council and Management to assess the status of the municipality's IT systems and devise a plan to guide the future development the IT function. The main purpose of the plan is to improve service delivery by creating internal policies, procedures and governance to standardize decision making and support the model.

The ITMP was conducted to review foundational areas such as the technical infrastructure, business solutions, policies and procedures, and IT Service Management Practices. It is intended to be used to reflect on areas that are working well and in a good position, as well as focus on areas that require further attention. This Final Report provides details on the work plan, underlying opportunities, the prioritization of processes and an understanding of the expected benefits.

Current Strengths

The study has evaluated the Municipality's over all approach to IT and identified several areas of strength that contribute to its overall effectiveness. The department is characterized by a strong commitment to digitization and adaptability among most staff and management. Notably, the IT Coordinator and our contracted partner Trinus play crucial roles in providing essential support and services.

The use of industry-standard business solutions such as Diamond, Firepro, and ESRI, along with a highly informative website, enhances operational efficiency. Additionally, the IT Coordinator is notable for his responsiveness and reliability, offering support outside of his regular part-time hours and ensuring effective communication during IT outages or issues. Staff flexibility is supported through the capability to work from

home as needed. Furthermore, Trinus actively monitors the server environment to promptly identify and address issues, and it regularly updates systems. However, while numerous security measures are in place, there is an identified need for improved policy and governance to support these measures.

Current Challenges

The study has also highlighted several areas where the IT department could improve its operations to enhance efficiency and security.

The IT Coordinator, while effective at solving immediate problems, is often too preoccupied with reactive tasks, which leaves little time for strategic planning and coordination with other departments. There is a notable absence of strategic planning in technology adoption and a lack of policies and standards that would support informed decision-making. Challenges such as limited internet services in Jasper and a reliance on manual, paper-based processes further impede operational efficiency.

Additionally, there is insufficient training and support for the existing technology solutions, which hampers the organization's ability to fully utilize these tools. Most business solutions are isolated with minimal integration, and while some progress has been made in records management, much remains to be accomplished. Resource constraints, both in staffing and funding, restrict the organization's capacity to enhance its security posture, with recommended security practices and tools missing from the technology platform.

The IT infrastructure suffers from a lack of standardization in network management, telephony, and device management. While council has passed a Business Continuity Policy there is currently no formal corporate-wide Business Continuity Plan for IT services or IT Disaster Recovery Plan. Uncertainties in vendor contracts lead to confusion about responsibilities for key security activities, and information security is not prioritized as it should be, with essential security training incomplete across the staff. Lastly, backup retentions are inadequately short, and vulnerability assessments are not performed independently by a Managed Service Provider (MSP).

Looking Forward

The plan recommends that Jasper take a measured approach to increasing its level of effort in IT over the next 5 to 6 years.

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:

- 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.

Strategic Relevance:

- Nurture our most important relationships which are those within our organization, all of who share a commitment to best serve our community.
- Communicate and engage with residents.
- Focus on prevention, mitigation, and preparation for natural disasters.
- Empower our staff by investing in the training and tools they require.
- Proactively plan for and invest in the maintenance and management of our natural assets and built infrastructure.
- Ensure residents receive quality service that provides strong value for dollar.

Inclusion Considerations:

The adoption of an Information Technology Master Plan will contribute to the municipality's commitment to inclusion by increasing the potential for municipal services to be delivered online. This is particularly beneficial for elderly individuals, and those with mobility issues. It can also help parents and caregivers who may have difficulty visiting offices during traditional business hours.

Financial:

If approved, the IT Master Plan will be used to guide Administration business planning for future budget cycles. Adoption of the plan does not presume approval of future spending. The financial implications will be presented to Council during the annual budget process and will be subject to Council approval.

Attachments:

- Municipality of Jasper, IT Master Plan (ITMP) April 2024



IT Master Plan Final Report Summary - Council

April 23, 2024



**Perry Group
Consulting ^{Ltd.}**

Background

Our Approach



STAGE 1

DISCOVERY



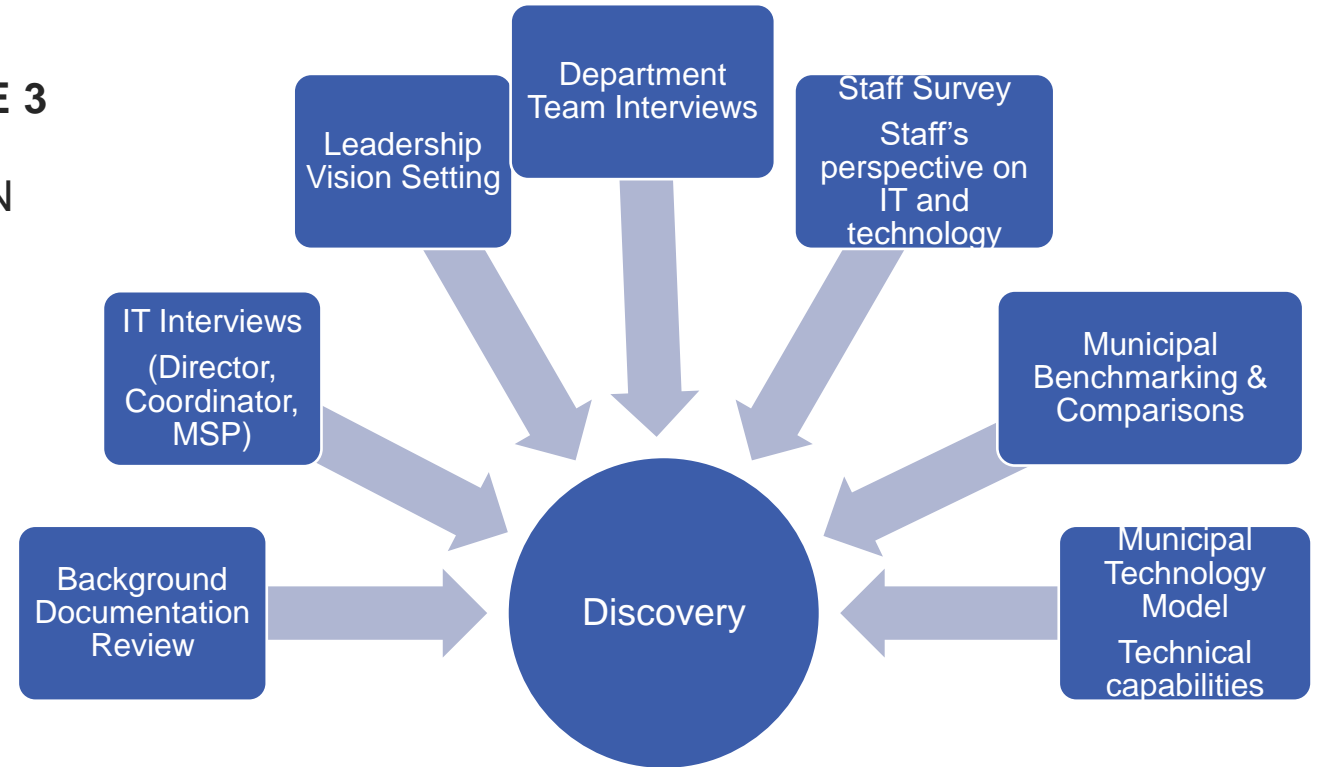
STAGE 2

STRATEGIZE



STAGE 3

PLAN



The Project

Goals

- Assess the current IT environment including technology and communications infrastructure, business solutions, integration, and IT management practices
- Compare with industry trends and municipal peers.
- Set a vision, goals, and objectives for the future.
- Establish clear technology priorities.
- Establish an agreed roadmap with estimated costs and timelines and an action plan to reach the goals and objectives.

Discovery Findings

- Staff and management are highly supportive of digitization and are willing to support change
- The Website is good source of information to the public
- Several key business solutions to help automate and improve services
- IT Coordinator is responsive to staff issues, although only part-time
- Long standing relationship with Trinus Solutions, Municipality's current Managed Service Provider (MSP)
- Most business solutions are stand-alone with limited to no integrations



Key Challenges

Technology work is not being strategically planned or prioritized around the highest organizational needs

There is a lack of education and training on technology – staff cannot leverage full capabilities of software

Connectivity has been inconsistent inhibiting technology and work modernization

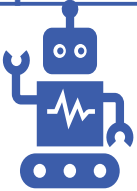
Key processes are still paper based creating heavy administrative burdens and liability in some areas

Field staff do not have access to suitable mobile tools making them less effective (and safe) in the field

The level of investment in relation technology is too low, is not sustainable long term, and will lead to future operational failures

Takeaways from the Survey

Corporate Technology Experience



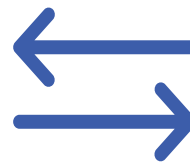
Staff dissatisfied with their technology experiences including business solutions, services and devices

Training



Staff would like to receive more training to better understand and effectively use the tools.

Organizational Readiness



~60% staff don't feel change ready. Feel resistance to change, risk aversion, budget constraints, lack of IT foundations & IT/Digital planning are barriers to digital transformation

IT Operations



IT communicates major system outages well. However, staff satisfaction is ~50% for other IT Operational Services (including Communications, tech adoption).

IT Support

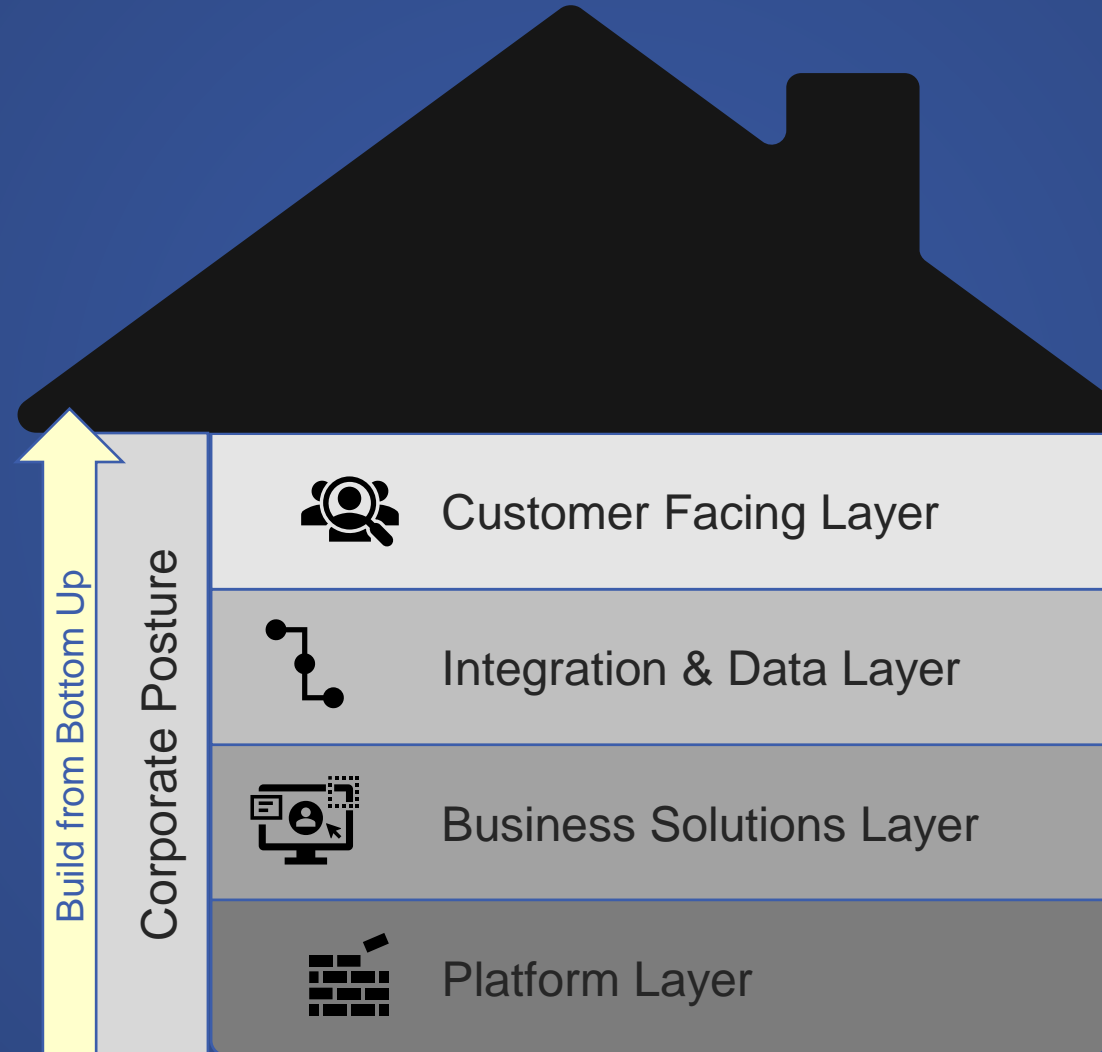


Staff satisfaction for IT Support (including Knowledge, Quality, Response and Resolution times) is high (70-78%).

Council Feedback Summary

- Concerns about cybersecurity and privacy
- Not hearing directly from residents or local businesses about interacting online or digitally with the municipality
- Effective use of technology is key to achieving our goals
- Ease of use, access to information, communications
- Affordable – free public wifi in select municipal locations
- Thinks the municipality could make greater use of technology such as online payments
- Some interest in emerging technologies such as AI

Technology Model *as a House*



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.

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.

Jasper Technology Model as a House

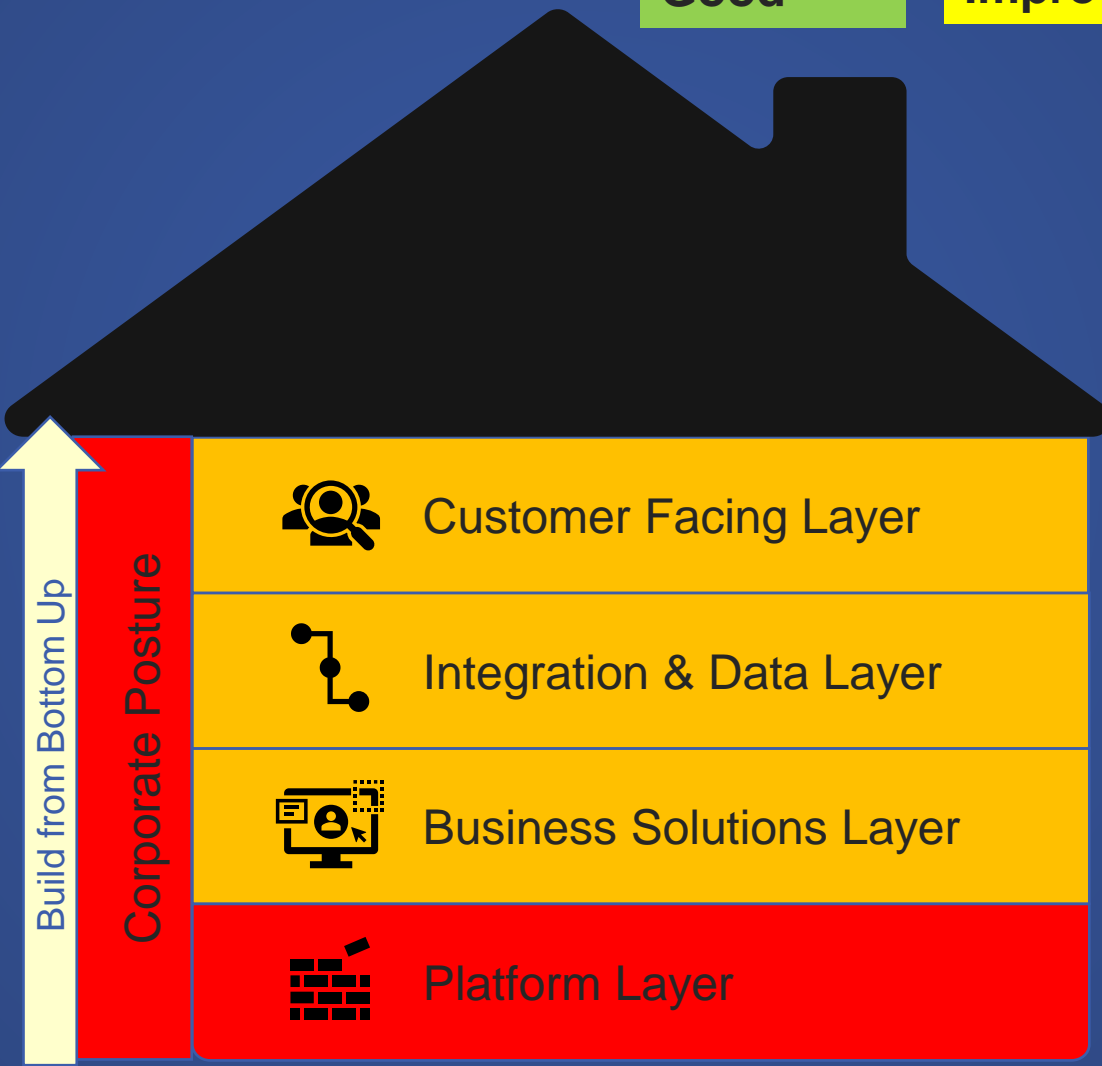
Good Improve Weak Risk

Customer Facing

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

Business Solutions

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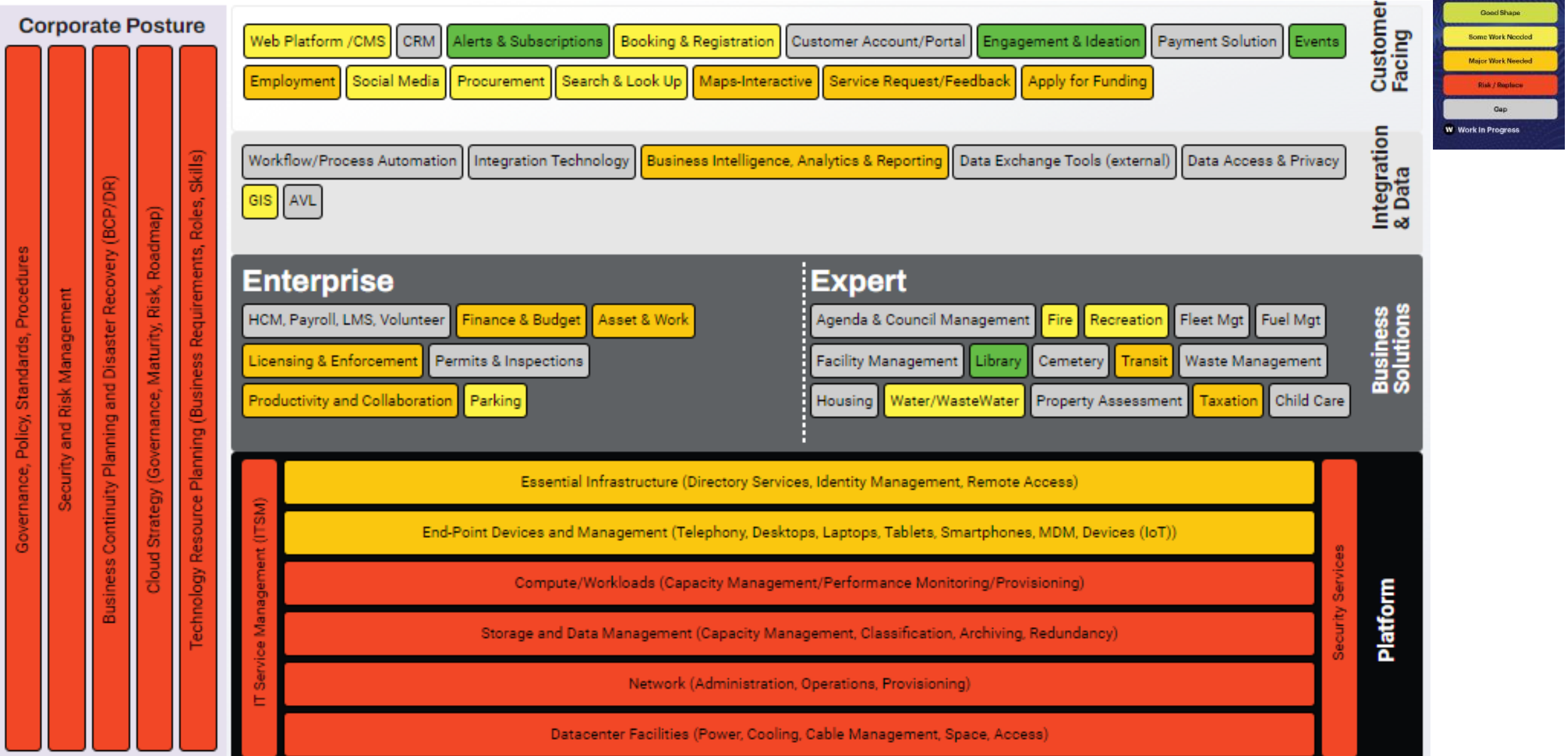
Data & Integration

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

Platform

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

Jasper Technology Model



2023 Financial and Staffing Metrics

IT Spend Municipal Comparisons

Municipality	Province	Population	# FTEs	# IT Staff	IT Operating Budget %	IT Spend / FTE
Crowsnest Pass	AB	5,695	63.26	0	2.14%	\$7,748
Drayton Valley	AB	6,970	117.5	3	2.17%	\$3,787
Lac La Biche City	AB	7,673	252.81	4	3.70%	\$7,938
Banff	AB	8,305	178.75	3.75	1.40%	\$3,855
Edson	AB	8,374	91.5	1.5	1.17%	\$3,849
Olds	AB	9,209	76.48	1	0.67%	\$2,877
Whistler	AB	13,982	269	11.5	2.8%	\$9,353
JASPER	AB	4,738	97	0.5	0.67%	\$1,842

Technology Expenditures (2023)

OpEx

- \$178,480 IT / \$26,831,453 Jasper
 - 0.67% of the OpEx budget is spent on IT department
- Without IT salaries and benefits included
 - 0.38% of the OpEx budget is spent on technology
 - Tough to make progress with such funding
 - For further movement to the cloud, will require more OpEx
- Initial analysis shows all IT related expenses (purchases, licenses, support) are spread across multiple Dept Budgets
 - \$78,038 is IT (Software/Hardware) expenses within Dept Budgets
 - Should be part of the overall picture (from DR, Security standpoint)
 - Consider the economies of scale

IT Operating Expenditures

PG Suggested Range

0% 2.5% 4.5% 6%



↑
0.67%

JASPER

↑
4.3%
Gartner

CapEx

- \$191,000 IT / \$36,395,765 Jasper
 - 0.52% of the CapEx budget is spent on technology
- Mainly for IT Repair and Replacement (Network, Server upgrades)

Resort Municipalities

As Jasper continues to grow as a resort and a unique municipality...

2.7 million unique visitors per year and
\$1.27 billion of consumer spending per year

Jasper

Population: 4,738

- Part-time IT Coordinator
- IT OPEX % at 0.67%
- IT Spend / Emp \$1842

Banff

Population: 8,305

- 3.75 IT FTE plus 1.7 GIS FTE
- IT OPEX % at 1.4%
- IT Spend / Emp ~\$3800.

Whistler

Population: 13,982

- 11.5 IT FTE
- IT OPEX % at 2.8%
- IT Spend / Emp - \$9,353.

Risk of Under-funding Technology

There is significant risk to organizations that ignore modernization opportunities:

- A major reputational risk by not delivering services that match customer expectations
- An inability to access valuable data insights that can improve service experiences, automate manual tasks, target specific business problems, and drive efficiency and effectiveness
- Difficulty recruiting, and especially retaining, the best and brightest employees (some morale issues amongst staff)
- Without automation, work tasks will continue to misuse valuable staff time
- Negative ROI – maintenance of soon to be out of support systems as well as the costs associated with supporting inefficient, manual and 'band-aid' processes



Multi-Step Increase of IT Operational Fundings

Start
0.67%

Years
2024-25
1.25%

- IT Staff - FT
- Fixed Services MSP
- Security Enhancements
- M365 Initiated
- Infrastructure R&R

Years
2026-27
2%

- New IT Permanent Staff
- New IT Contract Resources
- IT Security Enhancements
- Bandwidth Improvements
- Upgraded Internet Services
- Back-up System Redesigns
- M365 Modules Added
- Infrastructure R&R

Years
2028-29
3%

- Improved and Enhanced MSP Contract
- IT Security Enhancements
- Regular Cybersecurity Audits
- Business Solutions replacements or enhancements
- Business Solution Support Models
- ITSM Implementation
- Infrastructure R&R

Target
3%

IT Organization & Governance

- IT Coordinator and Managed Service Provider (MSP) are together trying their best to keep the infrastructure (networks, servers) functioning.
- IT Coordinator in part-time capacity is in a reactive mode providing key support for staff.
- New business solutions work is unilaterally led by the departments with support from the solution vendors.
- Business isn't leveraging IT skills from IT Coordinator before making many of their technology decisions.
- The business departments have driven automation and digitization work, if any, through digital-savvy staff members.
- There is no technology workplan, governance model or mechanism / framework to prioritize technology projects

Current Technology Expenditures:

- On average, only .67% of OpEx budget is committed to technology
- This level of investment cannot sustain a minimum operating level
- Major risks from underfunding:
 - Inability to recruitment and retain staff
 - Staff time and focus is on admin
 - Unstable technology environment will lead to unseen costs (break-fix)
 - Huge opportunities missed to collect and better leverage data as an asset

IT Strategy

Key Recommendations

- Expand IT Coordinator role to full-time to execute the ITMP, working in close alignment with the MSP, implement a corporate approach to vendor management, conduct IT planning and oversight
- Establish a formalized contract with the external IT Managed Service Provider along with a clear understanding of the service-levels
- Constitute the IT Steering Committee (SLT) to coordinate and align technology decision-making, priorities and efforts more effectively
 - Develop and approve IT Policies
- Focus on strengthening the Platform layer – IT Infrastructure and Operations
 - Develop an Interconnectivity Plan for all facilities
 - Establish server and network technology standards
- Adopt cloud solutions as a preferred model and move to M365 to fully support remote collaboration, communication, and information sharing
- Consider a virtual CIO or Advisor role



ITMP Programs of Work



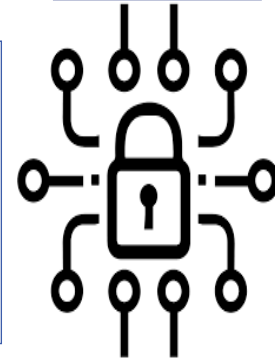
IT Infrastructure &
Operations



Cloud Framework &
Technologies



IT Policies &
Standards



IT Security



Records &
Information
Management



Business Solutions
Modernization

Major Business Solutions Timeline

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							

Key ITMP Projects

2024

- Formalize Full time IT Coordinator position
- Establish formal contract with Manager Services Provider
- Develop Inter-connectivity plan for all municipal Facilities
- Constitute an IT Steering Committee
- Start planning for M365 Implementation
- Approve a Cloud Computing Framework
- Approve core IT Policies

2025

- Review IT Budget and Funding opportunities
- Formalize the GIS Support Model
- Begin the move to M365
- Develop an Internet Connectivity Strategy
- Develop a Business Continuity and Disaster Recovery Plan

2026

- Augment IT Resources
- Continue M365 Implementation
- Upgrade network processes
- Conduct Records and Information Management Review
- Implement Corporate Technology Training plan
- Continue Policy development

2027

- M365 continued implementation
- GIS Strategy
- Review Work Management, Health and Safety Solutions
- Better leverage ERP – Improved support and functionality

2028+

- Enhance integrations
- Implement new Asset Management Solution
- Begin to consider Digital services
- Inventory Management Solution
- Replace Telephone System

Critical Success Factors

- IT Funding
- IT Organizational Model
- Strategic IT Leadership Role
- IT Planning and Oversight Model
- Third-Party IT Support

Other Opportunities

- Technology Training
- GIS Strategy
- Digital Vision & Service Delivery
- Internet Connectivity Strategy
- Implement ITSM practices
- Enhance Customer Experiences
- Emerging trends – IoT, sensors, AI



Thank You!

Susan Chase
susan.chase@perrygroupconsulting.ca

Dan Munns
dan.munns@perrygroupconsulting.ca

Natasha Singh
natasha.singh@perrygroupconsulting.ca

4/11/2024

Jasper IT Master Plan Summary



**Perry Group
Consulting** Ltd.

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IT Master Plan (ITMP)

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www.perrygroupconsulting.ca
647-669-9540

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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 successfully 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.

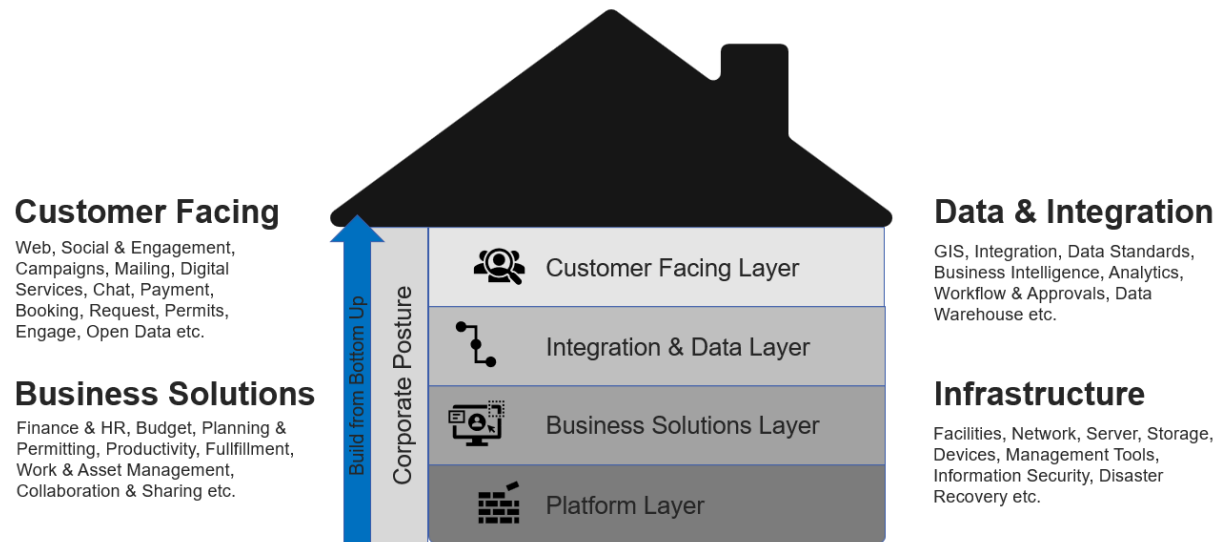


Figure 1: Technology Model™ (TM) as a House

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.

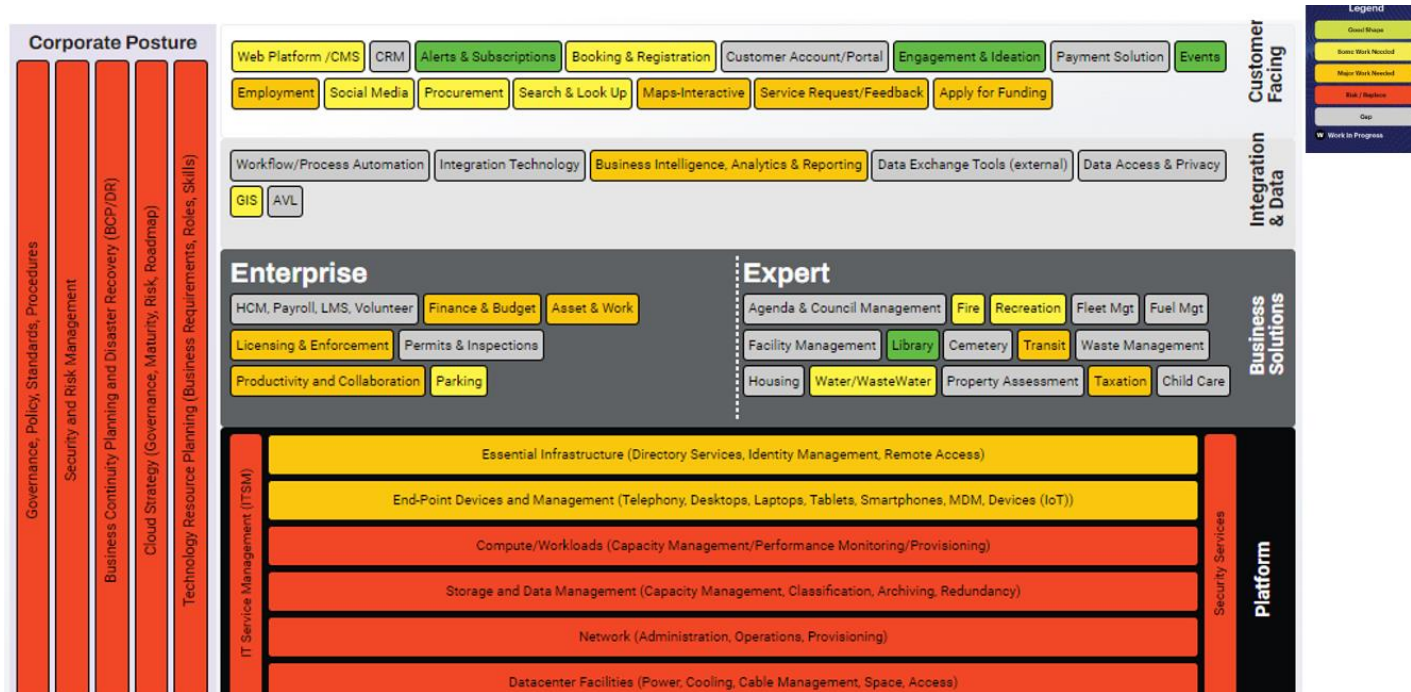


Figure 2: Jasper's Technology Model™ Assessment

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.

- 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.

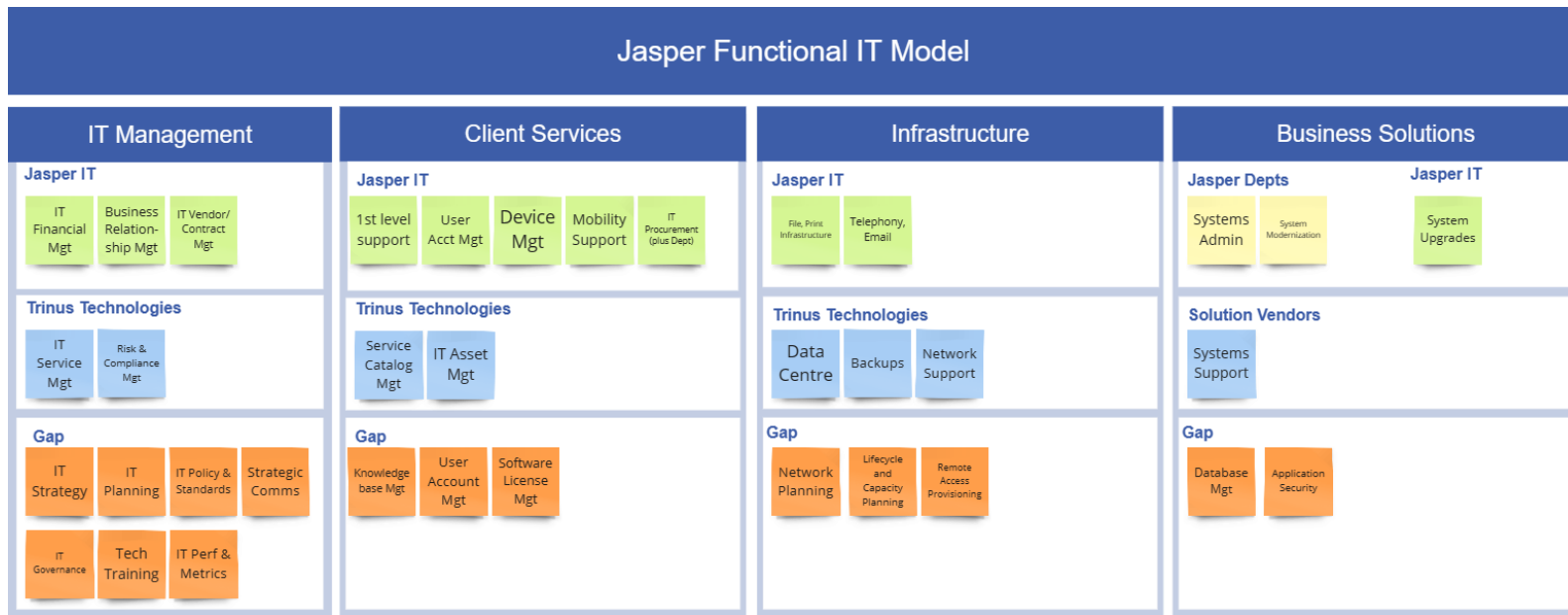


Figure 3: Jasper’s Current Functional IT Management

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.

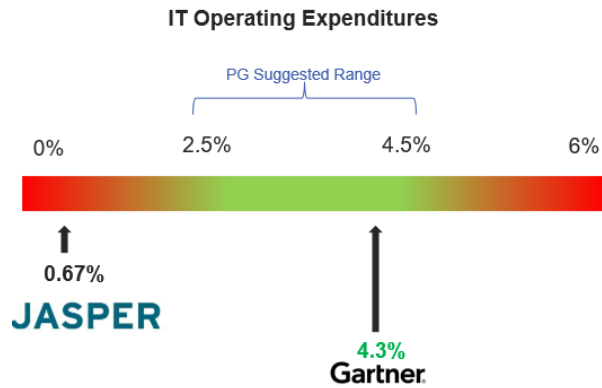


Figure 4: Jasper IT Operating Expenditures

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 its 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.

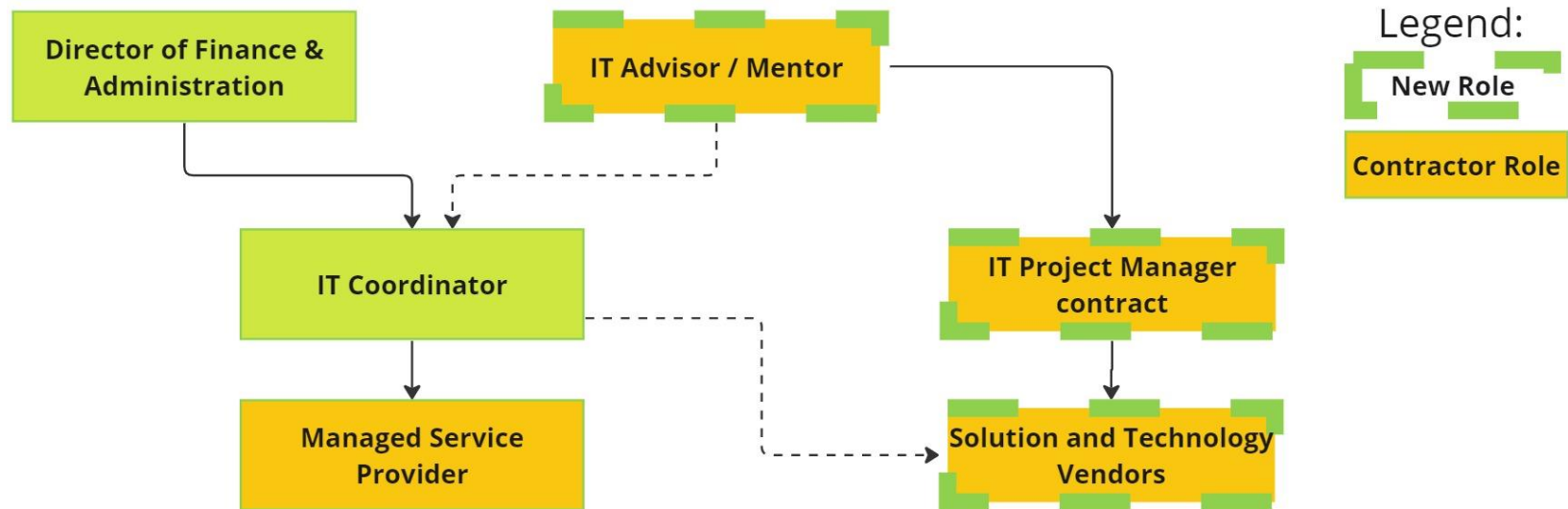


Figure 6: Proposed IT Organizational Model (2024-2025)

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.

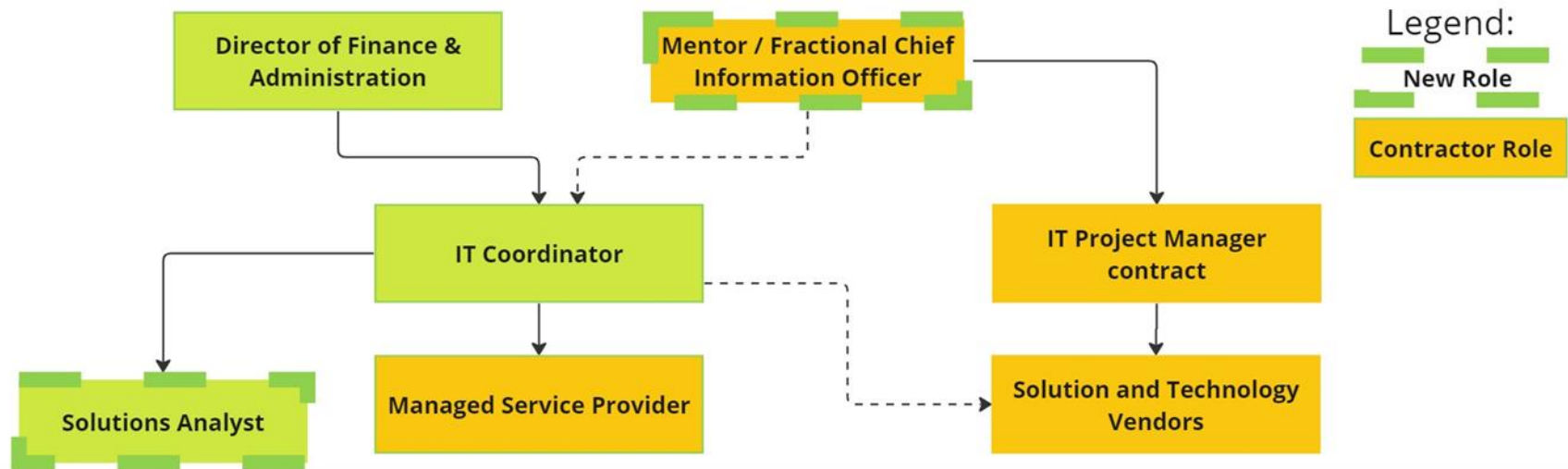


Figure 7: Phase 2 IT Organization Expansion (2026-2027)

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.

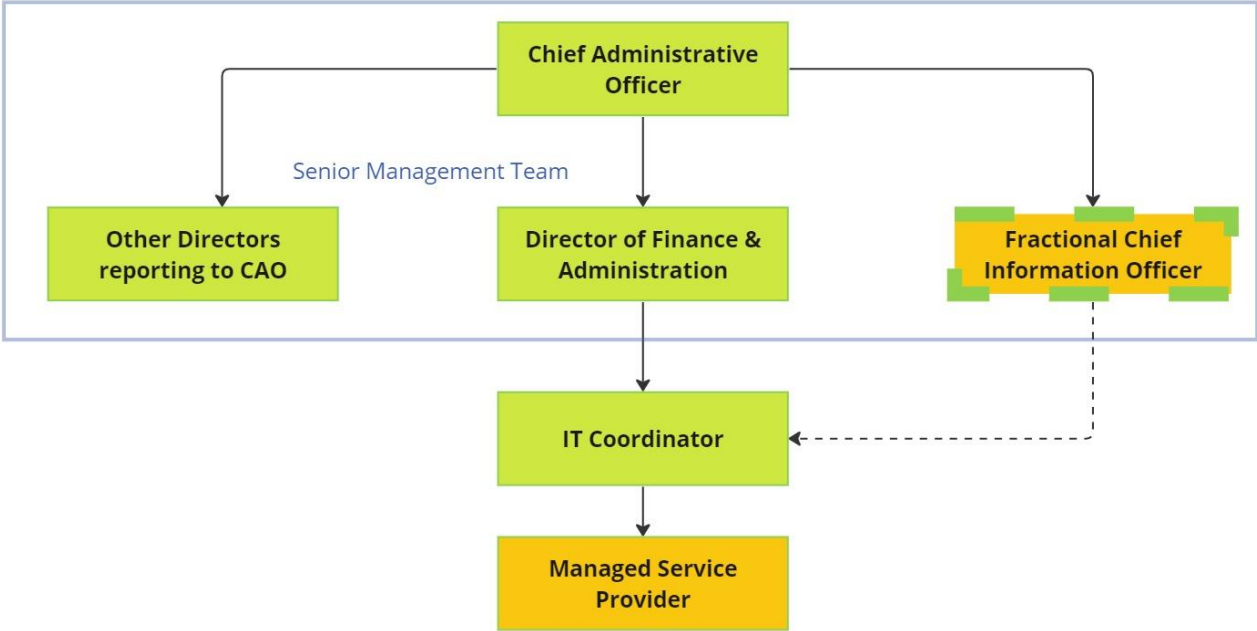


Figure 8: CIO-level IT Advisor (Fractional CIO) Proposed as part of SLT

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.

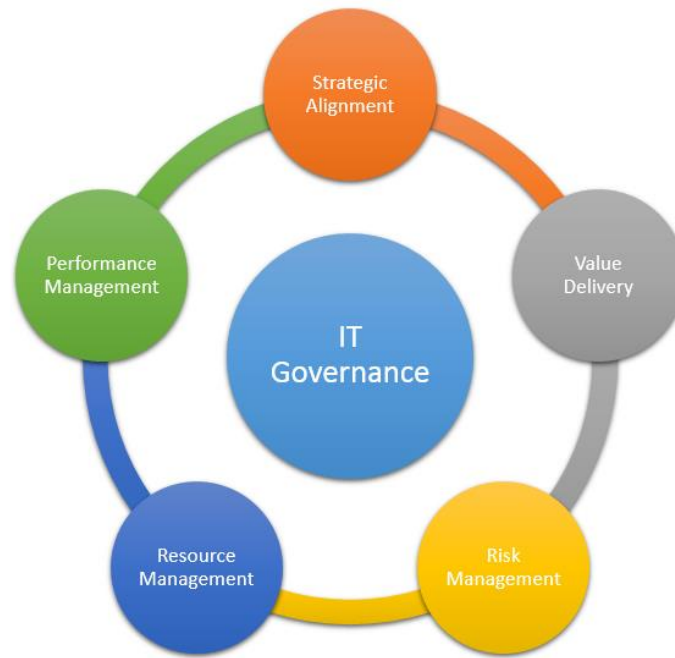


Figure 9: Information Technology (IT) Governance

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
 - 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.)
 - The group will review major project requests such as system upgrades, new system purchases and other projects that would take considerable time and resources.

- 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.

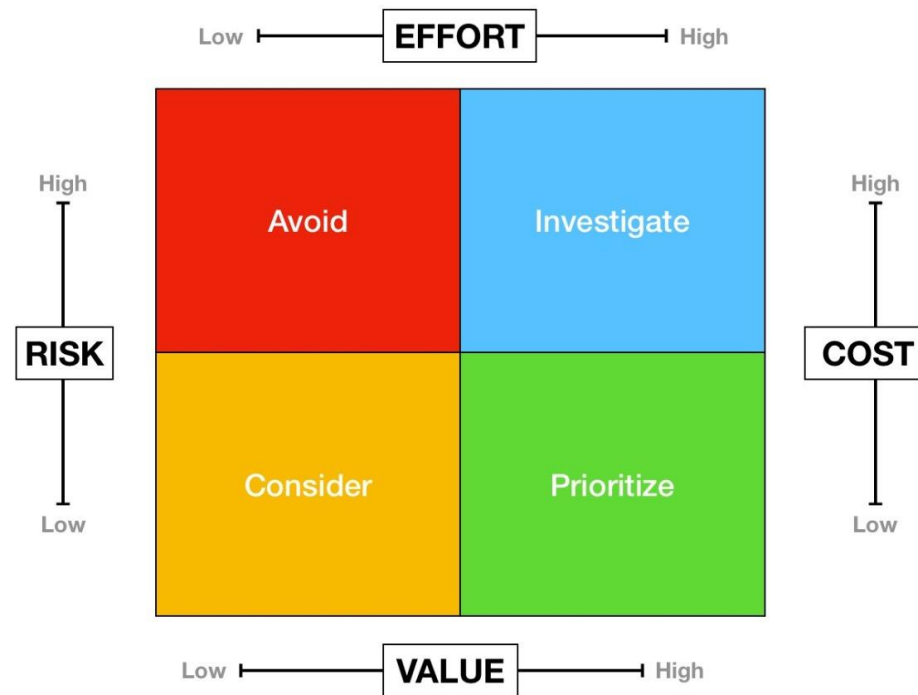


Figure 10: Sample Project Prioritization Approach

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 as 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	✓
Microsoft Teams	✓	Defender for Endpoint P1	✓
Exchange Online	✓	Defender for Cloud Apps	✓
SharePoint Online	✓	Azure Information Protection	✓
OneDrive 5 TB	✓	Exchange Online Archiving 1.5 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.

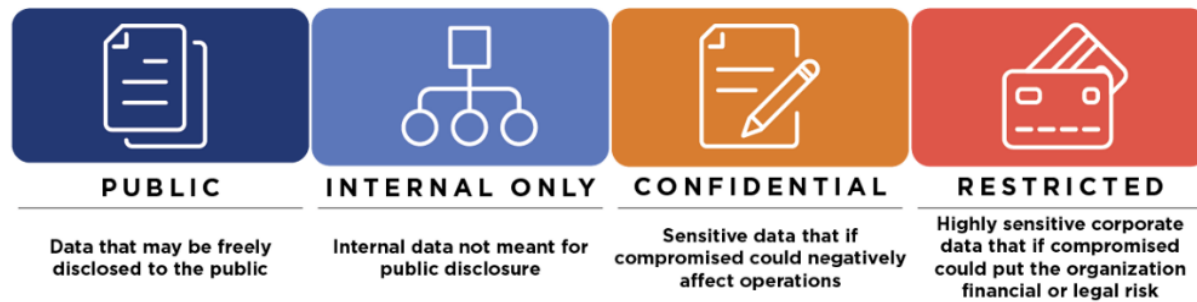


Figure 12: Sample Information Security Classification Framework

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 ~ ~

AGENDA ITEM 7.3

REQUEST FOR DECISION

Subject: Council Representation on External Boards & Committees Policy
From: Bill Given, Chief Administrative Officer
Prepared by: Emma Acorn, Legislative Services Coordinator
Date: April 9, 2024



Legislative Committee Recommendation:

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

Alternatives:

- That Committee recommend Council approve Policy A-107: Council Representation on External Boards & Committees with the following amendments:
 - ...

Background:

At the July 18, 2023 regular meeting, Council heard a presentation from the Jasper Folk & Blues Society requesting funding support for the 2024 Jasper Folk Music Festival, and an invitation for a councillor to sit on the society's board. The latter part of the request prompted the following motion:

That Council defer the discussion of appointing board members to societies to a future Committee of the Whole meeting, prior to Organizational meeting in October 2023.

At the October 10, 2023 Committee of the Whole meeting, Council referred the matter to Legislative Committee for consideration. Administration brought a report forward to the February 20th Legislative Committee meeting to discuss a framework for potential guidelines or criteria which could be used to determine appointments to external boards and committees. The current practice is captured in section 20.13.4 of the Procedure Bylaw, whereby Committee of the Whole may "recommend to Council appointments of members of the public to Council committees, other municipal committees and other bodies on which the Municipality is entitled to have representation".

The typical process to approve the addition or deletion of an external board or committee on the list of appointments unfolds at organizational meeting, unless a previous motion from Committee of the Whole recommends a particular course of action, as outlined in the relevant section of the Procedure Bylaw above. At the February 20th meeting Legislative Committee passed the following motion.

That Committee direct Administration to bring back the amended table of criteria to consider for boards and committees to the Strategic Planning Session scheduled for February 29 to March 1, 2024.

Discussion:

The topic was discussed at the 2024 Strategic Planning Sessions, with Administration taking the information and creating a first draft for consideration. Legislative Committee reviewed that version at the April 2nd meeting, suggested edits, and has forwarded this draft to Committee for discussion.

Strategic Relevance:

- Community Health
 - Embrace our growing diversity
- Relationships
 - Communicate and engage with residents
 - Collaborate with other municipalities, orders of government, Indigenous partners and advocacy associations
 - Welcome the expertise, innovation, creativity and commitment of community members, groups, associations and businesses
- Advocacy
 - Strengthen our voice by partnering with those who share our interests
 - Contribute our voice to support community, industry, and partners in their advocacy efforts

Relevant Legislation:

- [Procedure Bylaw #190](#)

Financial:

Council appointments to external boards and committees do have an impact on the Council remuneration and travel and subsistence budget, depending on the frequency, nature and location of board or committee meetings.

Attachments:

- Draft Policy A-107 and Administrative Procedures

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 remuneration 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 Municipality 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.

DRAFT

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 administered 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

AGENDA ITEM 7.4

REQUEST FOR DECISION

Subject: Jasper Activity Centre Renovation Project Update Q1 2024
From: Bill Given, Chief Administrative Officer
Prepared by: Christopher Read, Director of Community Development
Date: April 9, 2024



Recommendation:

- That Committee receive the report for information.

Alternatives:

- That Committee receive the report for information, and direct Administration to provide further information as described by Committee.

Background:

In 2019 the Municipality of Jasper secured provincial and federal grant funding towards a major renovation of the Activity Centre, Arena, and Fitness & Aquatics Centre facilities. Through the first quarter of 2023, final design decisions were made based on the most recent cost estimates, and the project was sent to tender. In July 2023 the project construction began.

Discussion:

The attached briefing note from our contracted Project Managers WSP, describes our current state and some of the relevant milestones.

The project continues moving forward and the major themes are:

- Overall the project is on track to finish within approved budget in Q3 2024 as anticipated in the Construction Manager's baseline construction schedule.
- The Aquatic Centre site conditions that required multiple hazardous material abatements and significant re-design have been largely dealt with by the project team, and therefore the Aquatic Centre re-opening is scheduled for LATE-Q2 2024. This should coincide with the height of tourist season.
- Impacts due to site conditions related to the elevator placement and existing building structure constraints have also largely been addressed by the project team, therefore the Activity Centre lobby, basement, and Upper Curling Lounge completion remains in Q3. This should coincide with Arena and Curling operation season startup.
- Tournaments and local games/practices at the Arena were very well supported by the Arena/Activity Centre/Custodial staff, and the temporary external change rooms thanks to the partnership with Tourism Jasper and many local businesses. The ice goes out this week.
- The Fitness Centre has remained open throughout the project thanks to the creativity of the project team and the efforts of staff and custodians. NOTE: there is a necessary Fitness and Aquatic Centre full closure happening this week, April 11-13 the facility will be CLOSED entirely for major old-to-new electrical transfer work. These types of closures will occur occasionally throughout the remainder of the project.

- Administration and the project team continue to collaborate to minimize impacts/delays and find efficiencies where possible.

The Recreation Facilities Renovation Project page in the Major Projects section of our website continues to be updated weekly, and we will continue to actively work on prioritizing access for local youth, maintaining safety, and engagement with stakeholders throughout the construction phase.

Strategic Relevance:

Community Health:

- Take proactive steps to reduce the risk of people becoming vulnerable and respond when they are vulnerable.
- Promote and enhance recreational and cultural opportunities and spaces.
- Enable and facilitate events that provide opportunities to increase community connections.
- Leverage and create opportunities for greater inclusion.

Relationships:

- Welcome the expertise, innovation, creativity and commitment of community members, groups, associations, and businesses.

Organizational Excellence

- Ensure residents receive quality service that provides strong value for dollar.

Inclusion Considerations:

This project includes many new features and design elements that further inclusivity and accessibility at our recreation facilities, and as such aligns with the Municipalities' Equity, Diversity, and Inclusion policy very well.

Financial:

Funds to support this work have been included in the 2024 capital budget. There is no change forecast to the approved project budget.

Attachments:

WSP Q1 2024 Briefing note.



**JASPER ACTIVITY CENTRE
COUNCIL UPDATE
PROJECT STATUS REPORT
MARCH 2024**



BUDGET STATUS	SCHEDULE STATUS																																																								
<p>Approved Budget \$ 20,401,550</p> <p>Committed \$ 18,734,150</p> <p>Forecast Cost at Completion \$ 19,898,858</p> <p>Forecast Variance at Completion \$ 502,692</p>	<table border="1"> <thead> <tr> <th style="background-color: #008000; color: white;">Milestone</th> <th style="background-color: #008000; color: white;">Date</th> </tr> </thead> <tbody> <tr> <td colspan="2" style="background-color: #4F81BD; color: white;">Completed</td> </tr> <tr> <td>Tender Package 1 - Issued for Tender Documents Complete</td> <td>27-Jan-23</td> </tr> <tr> <td>Class C Cost Estimate</td> <td>20-Jan-23</td> </tr> <tr> <td>Start of Detailed Design</td> <td>Jan 2023</td> </tr> <tr> <td>Development Permit Approval</td> <td>3-Mar-2023</td> </tr> <tr> <td>Approval to Award Subtrade Tenders for Tender Package 1</td> <td>11-Apr-23</td> </tr> <tr> <td>Tender Package 2 – Issued for Tender Documents Complete</td> <td>24-Apr-23</td> </tr> <tr> <td>Class A Cost Estimate</td> <td>25-May-23</td> </tr> <tr> <td>Approval to Award Subtrade Tenders for Tender Package 2</td> <td>28-Jun-23</td> </tr> <tr> <td>Construction Start</td> <td>17-Jul-23</td> </tr> <tr> <td colspan="2" style="background-color: #AEC6E0;">Currently Underway</td> </tr> <tr> <td style="background-color: #008000; color: white;">Exterior & Civil</td> <td style="background-color: #008000; color: white;">Q2 2024</td> </tr> <tr> <td style="background-color: #FFD700; color: white;">Arena</td> <td style="background-color: #FFD700; color: white;">Q3 2024</td> </tr> <tr> <td colspan="2"><i>Site conditions and design coordination including unforeseen hazardous material abatement, site servicing conflicts and structure revisions have impacted schedule by 4 weeks from the baseline.</i></td> </tr> <tr> <td style="background-color: #FFD700; color: white;">Aquatics Centre</td> <td style="background-color: #FFD700; color: white;">Q2 2024</td> </tr> <tr> <td colspan="2"><i>In addition to the previously reported unforeseen site conditions, an extensive re-design of the change rooms was required once the structure was revealed and evaluated, resulting in a schedule impact of 11 weeks from the baseline. The re-design ensures the accessibility and functionality of the original design has been maintained while providing the opportunity to improve access and user experience.</i></td> </tr> <tr> <td style="background-color: #FFD700; color: white;">Activity Centre - Elevator</td> <td style="background-color: #FFD700; color: white;">Q3 2024</td> </tr> <tr> <td colspan="2"><i>Following re-design to accommodate the elevator placement additional unforeseen structural conditions were discovered during construction of the elevator shaft. 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Legend		
On Track	Requires Attention	Off Track

AGENDA ITEM 7.5

REQUEST FOR DECISION

Subject: Transit Service Standards Policy
From: Bill Given, Chief Administrative Officer
Reviewed by: Vidal Michaud, Utilities Manger
Date: April 23, 2024



Recommendation:

That Committee recommend Council approve the Transit Service Standards Policy as presented.

Alternatives:

- That Committee direct Administration to revise the Transit Service Standards Policy and return to a future Committee of the Whole meeting.
- That Committee receive the report for information and take no further action.

Background:

In early 2023 Council received the [Transportation Strategy & Action Plan](#) (the Transit Strategy) and in September of 2023 the service began operations.

On January 23, 2024 the Committee directed Administration to develop a Transit Service Standards Policy to enhance the efficiency, safety, convenience, and reliability of the public transit service in Jasper. A first draft was reviewed at the April 9, 2024 Committee of the Whole meeting with edits having been incorporated.

Discussion:

Transit service standard policies provide a structured approach to managing and evaluating public transit services. Such policies facilitate consistent decision-making and prioritization of resources, helping to balance demand with service provision. By establishing clear criteria for service adjustments and expansions, these policies support strategic planning and investment in public transportation infrastructure. They also foster accountability and transparency, ensuring that the public is informed about service levels and performance metrics.

The proposed Transit Service Standards Policy is a comprehensive document that outlines the principles and practices guiding the development and management of the municipality's transit services. It covers several key areas:

1. **Service Warrants:** These are criteria used to assess the need for new services or adjustments to existing ones. Factors include observed traveler demand, congestion levels, availability of transportation alternatives, and external funding support. Notably, the policy mandates a two-year external funding commitment for new routes outside the townsite, covering 90% of forecasted operating costs, ensuring the Municipality establishes a solid financial commitment from stakeholders before launching new services.
2. **Service Quality & Performance:** This section establishes standards for service delivery that ensure

safety, reliability, and comfort. It specifies targets for on-time performance (85%) and service reliability (98%), aiming to enhance user satisfaction and system efficiency. The policy also addresses fleet accessibility, and route design characteristics, emphasizing inclusive and accessible transit solutions.

3. **Service Productivity:** Performance measurement is crucial for assessing the effectiveness of transit routes and the overall system. The policy focuses on passenger boardings and the balance between revenue and subsidy levels as key indicators of service productivity, enabling data-driven adjustments and improvements.
4. **Transparency:** Committing to clear and open communication with stakeholders, the policy outlines requirements for quarterly and annual reporting, regular ridership surveys, a customer feedback system, and live vehicle location information. This transparency ensures that the community is well-informed about transit operations and can actively participate in service feedback and improvement.

Within the standards it is acknowledged that detailed measurement and assessment is the responsibility of administration but that Council has a role to play in communicating the community's overarching priorities. This could be described as Council determining the "WHAT" while administration determines the "HOW". Over time, as the service evolves it is expected that the policy will be updated to address new Council priorities or more detailed aspects of the service.

The adoption of the Transit Service Standards policy will support the development of a transit system that is responsive to current needs while also providing a solid foundation for achieving a high-performing, sustainable, and user-centered transit service in to the future.

Strategic Relevance:

- Recognize the fundamental importance of our tourism economy.
- Take proactive steps to reduce the risk of people becoming vulnerable and respond when they are vulnerable.
- Communicate and engage with residents.
- Ensure residents receive quality service that provides strong value for dollar.
- Pursue alternative revenue sources and equitable distribution of costs.
- Increase opportunities for active transportation and transportation alternatives.

Inclusion Considerations:

The provision of transit within the community supports equitable access to transportation, and supports mobility for residents who may not own a private automobile. This mobility enables more individual autonomy and increase access to work and social events.

Relevant Legislation:

- [Policy A-101 Policy Development and Review](#)

Financial:

Application of the policy and associated tasks is possible within the approved 2024 operating budget.

Attachments:

Draft Policy F-114 Transit Service Standards

Policy Title: TRANSIT SERVICE STANDARDS POLICY

Policy #: F-114

Effective Date: XXXX, 2024

Date adopted by Council: XXXX, 2024



POLICY

Council is committed to fostering a public transit service that is **safe, accessible**, efficient, **safe**, 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;
- **Productivity** to guide the assessment of routes and overall system performance; and
- **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:

- Observed traveller demand
- Observed 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 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.

Policy Title: TRANSIT SERVICE STANDARDS POLICY

Policy #: F-114

Effective Date: XXXX, 2024

Date adopted by Council: XXXX, 2024



- After the third year of operation the municipality shall require a capital contribution toward the fleet required to continue a 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%

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).

Policy Title: TRANSIT SERVICE STANDARDS POLICY

Policy #: F-114

Effective Date: XXXX, 2024

Date adopted by Council: XXXX, 2024



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.

DRAFT

AGENDA ITEM 7.6

REQUEST FOR DECISION

Subject: Maligne Canyon Service Request
From: Bill Given, Chief Administrative Officer
Reviewed by: Vidal Michaud, Utilities Manger
Date: April 23, 2024



Recommendation:

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 inform Parks Canada that the Municipality will not be able to offer the proposed route in the summer of 2024 but would be willing to reconsider the issue prior the 2025 season.

Alternatives:

- That Committee direct Administration to work with Parks Canada to launch the transit service to Maligne Canyon for the summer of 2024 subject to Parks Canada:
 - Committing to providing 100% of the predicted operational cost, for 2 seasons of service.

Background:

In early 2023 Council received the [Transportation Strategy & Action Plan](#) (the Transit Strategy) and; directed administration to begin the next steps to establish a fixed-route bus service beginning in 2023. Jasper transit started operation in September of 2023. The system provided service to 8,861 riders through 91 total service days in Q1 2024 and has provide approximately 24,000 trips since launching.

On February 13, 2024 Jasper Council received a request from Parks Canada interested in exploring the concept of a transit service to Maligne Canyon That Committee refer the transit service request from Parks Canada to Administration for a report at a future Committee of the Whole meeting.

The municipality is currently wrapping up public engagement on the transit service prior to establish its summer service schedule.

Discussion:

Parks Canada reports that Maligne Canyon is one of the most visited locations in Jasper National Park, welcoming 3,000 to 5,000 people per day in the summer. In Summer 2023, the main Maligne Canyon parking lot was on average 94% full and reached capacity on 85% of summer days. While congestion issues are most acute in the summer months, noted an interest in winter service as well. winter as well and requested a cost estimate to operate a bus service on a year-round rather than just a seasonal basis. The proposed transit service to would seek to reduce congestion by Maligne Canyon by providing an alternative to private vehicle access.

Council is currently considering a transit service standards policy, which has proposed some expectations before establishing new routes. The draft policy as shown in today's committee package proposes that prior establishing new routes outside the townsite:

- 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 the municipality shall require a capital contribution toward the fleet required to continue a route outside the townsite.

Administration explored various service intervals for the summer season as requested by Parks Canada but concluded that a standalone trial service would be necessary to evaluate the route's viability independently.

Financially, if the service were to operate on a full-cost recovery basis the hourly cost would be \$180/hr. The estimated monthly cost for a 7-day per week service operating 7 hours per day is approximately \$37,800,

If the standard of the draft policy were applied administration would request that Parks: Commit to 2 years (or seasons) of funding equal to 90% of the expected full cost recovery amounts shown above. This would equal \$162/hr or \$34,020 per month.

This estimate does not consider potential fare revenue which could cover the additional 10% difference to come to full cost recovery and ensure there would be no tax payer subsidy. Additional fare revenue beyond the 10% level could reduce the level of subsidization required by Parks or increase the transit system's overall financial results. Different models of fare revenue sharing exist could be discussed further with Parks.

Administration has confirmed with our contractor that it is likely possible to deliver the service for the 2024 season if desired but, a number of specific details would have to be confirmed with appropriate notice before finalizing. Should council choose to further entertain the concept discussions would need to focus on operational specifics, fare structure, and revenue-sharing models with Parks Canada.

Strategic Relevance:

- Recognize the fundamental importance of our tourism economy.
- Take proactive steps to reduce the risk of people becoming vulnerable and respond when they are vulnerable.
- Communicate and engage with residents.
- Increase opportunities for active transportation and transportation alternatives.
- Empower our staff by investing in the training and tools they require.

Inclusion Considerations:

The service could enhance accessibility to Maligne Canyon for those without personal vehicles, including elderly visitors and those with mobility challenges, aligning with the municipality's inclusion goals.

Relevant Legislation:

- Policy F-114 (DRAFT) Transit Service Standards

Financial:

Any additional costs are not considered in the approved 2024 operational budget and would need to be covered fully by Parks Canada and/or fare revenue.

Attachments: None

AGENDA ITEM 7.7

REQUEST FOR DECISION

Subject: 2023 Audited Consolidated Financial Statements
From: Bill Given, Chief Administrative Officer
Prepared by: Natasha Malenchak, Director of Finance & Administration
Date: April 23, 2024



Recommendation:

- That Committee recommend Council accept the 2023 Audit Report presented on April 23, 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.

Alternatives:

- Committee may request administration to provide further information.

Background:

The Municipality of Jasper awarded the Audit Service contract to Metrix Group Chartered Professional Accounts, for a five-year term commencing with the year ended December 31, 2019.

The Municipality is required under the Municipal Government Act (MGA) Section 276, to prepare annual financial statements that follow the Canadian Generally Accepted Accounting Principles for municipal governments which are the standards approved by the Public Sector Accounting Board. These regulations are published through the Canada Public Sector Accounting Handbook, which is governed by the Chartered Professional Accountants of Canada (CPA). The financial statements also require an auditor's report which was completed by the Municipality's appointed auditor. The information included in the financial statements is submitted as a Financial Information Return to the Minister of Municipal Affairs.

The Municipality must submit required financial reporting as set out in the MGA by May 1st of each year. A request for a special meeting is to ensure the Municipality will be able to meet this deadline this year.

Discussion:

The overall financial position of the Municipality as presented in these statements for December 31, 2023, is once again positive and reflects Council and Administration's ongoing focus on prudent financial management. These financial statements provide information on a municipality's financial position in terms of its net financial assets, comprised of its financial assets and liabilities, non-financial assets, comprised of tangible capital assets and other non-financial assets, and its accumulated surplus. Financial statements also provide a meaningful summary of the sources, allocation and consumption of municipal economic resources, how the activities of the period have affected the municipality's net financial position, how municipal activities were financed, and how cash requirements were met.

Council should be aware that the formatting of the Audited Financial Statements appears slightly different from the format that administration generally presents. Administration presents Council various financial reports during the year with a focus on transparency and readability for Council and the general public.

While the audited financial statements vary from the annual financial statements in formatting the underlying information and financial impacts are consistent. There are two significant differences to note:

Treatment of Amortization and Accretion Expense: The financial statements include non-cash adjustments for amortization of assets and accretion of asset retirement obligations in the amount of \$2,935,896 and \$38,592 (see 'Consolidated Statement of Cash Flows').

These expenses are not currently funded in the municipal budget and therefore does not appear in administrative reporting.

1. **West Yellowhead Regional Waste Management Authority:** The Municipality of Jasper has a proportionate share in West Yellowhead Regional Waste Management Authority (WYRWMA). The proportionate share is based on total waste hauled. WYRWMA was able to have draft audited statements in to our Auditors in time this year and the Municipality's share of WYRWMA's financial position and operations have been consolidated for the year-ended December 31, 2023. The proportion of WYRWMA consolidated amounted to 7% in 2023.
2. **Asset Retirement Obligations:** New to the Municipality of Jasper's Audited Financial Statement this year to be in accordance with PSAB 3280. 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.

Financial Implications:

There are no direct financial implications resulting from the presentation of the annual financial statements. However, the trends noted in these statements assist Council in the annual budget deliberations to establish service levels and mechanisms to fund all activities undertaken and delivered by the Municipality.

In addition, the financial statements are used for various external reporting. Two examples are provincial reporting requirements and financial analysis, identifying trends and allows comparisons to other municipalities.

Financial Analysis:

Annual Surplus: The Operating Annual Surplus (Deficit) includes the Municipality's transfers to reserves (those taxed to cover the amount of \$1,466,425 – remainder being net of each department (\$654,636). Expenses noted in the Consolidated Statement of Operations and Accumulated Surplus do not include debenture principal payments (\$657,603) however include non-cash adjustments of amortization and accretion (\$2,935,896 and \$38,592).

The annual surplus after all operating and capital transactions for 2023 is \$6,702.

The Municipality of Jasper's overall results are positive and reflect the health of the organization.

Follow-up Actions:

The Financial Statements will be posted on the Municipality of Jasper website.

Attachments:

- Municipality of Jasper Draft Consolidated Financial Statements for the year ended December 31, 2023.
- 2023 Draft Audit Findings Report

MUNICIPALITY OF JASPER
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

DRAFT

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 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)

Independent Auditors' Report to the Mayor and Council of the Municipality of Jasper (*continued*)

- 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

DRAFT



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

		<u>2023</u>	<u>2022</u> (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)	<u>10</u>	<u>-</u>
		<u>42,670,610</u>	<u>29,936,423</u>
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)	<u>574,688</u>	<u>643,776</u>
		<u>37,122,325</u>	<u>24,394,840</u>
NET FINANCIAL ASSETS		<u>5,548,285</u>	<u>5,541,583</u>
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 5)	74,235,949	65,404,154
Prepaid expenses		<u>829,933</u>	<u>390,367</u>
		<u>75,065,882</u>	<u>65,794,521</u>
ACCUMULATED SURPLUS	(Schedule 1, Note 13)	<u>\$ 80,614,167</u>	<u>\$ 71,336,104</u>
CONTINGENCIES	(Note 17)		

APPROVED ON BEHALF OF COUNCIL:

_____ Mayor

_____ Councillor

MUNICIPALITY OF JASPER

Consolidated Statement of Operations and Accumulated Surplus

For The Year Ended December 31, 2023

	<u>2023</u> (Budget) (Note 21)	<u>2023</u> (Actual)	<u>2022</u> (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	<u>86,595</u>	<u>168,771</u>	<u>306,177</u>
	<u>22,399,835</u>	<u>24,671,081</u>	<u>26,673,313</u>
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	<u>166,651</u>	<u>547,483</u>	<u>520,615</u>
	<u>20,933,410</u>	<u>22,550,020</u>	<u>20,577,436</u>
ANNUAL SURPLUS (DEFICIT) BEFORE OTHER INCOME	<u>1,466,425</u>	<u>2,121,061</u>	<u>6,095,877</u>
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	<u>-</u>	<u>(38,592)</u>	<u>-</u>
	<u>11,064,336</u>	<u>7,157,002</u>	<u>1,858,919</u>
ANNUAL SURPLUS	<u>\$ 12,530,761</u>	<u>9,278,063</u>	<u>7,954,796</u>
ACCUMULATED SURPLUS, BEGINNING OF YEAR, AS PREVIOUSLY STATED			
		71,298,468	63,467,621
Restatement (Note 23)		<u>37,636</u>	<u>(86,313)</u>
ACCUMULATED SURPLUS, BEGINNING OF YEAR, AS RESTATED		<u>71,336,104</u>	<u>63,381,308</u>
ACCUMULATED SURPLUS, END OF YEAR (Schedule 1, Note 13)		<u>\$ 80,614,167</u>	<u>\$ 71,336,104</u>

MUNICIPALITY OF JASPER

Consolidated Statement of Change in Net Financial Assets (Debt)

For The Year Ended December 31, 2023

	<u>2023</u> (Budget) (Note 21)	<u>2023</u> (Actual)	<u>2022</u> (Restated) (Note 23)
ANNUAL SURPLUS	\$ <u>12,530,761</u>	\$ <u>9,278,063</u>	\$ <u>7,954,796</u>
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	<u>-</u>	<u>38,592</u>	<u>-</u>
	<u>(26,501,542)</u>	<u>(8,831,795)</u>	<u>(1,665,424)</u>
Net change in prepaid expenses	<u>-</u>	<u>(439,566)</u>	<u>(26,929)</u>
INCREASE IN NET FINANCIAL ASSETS	(13,970,781)	6,702	6,262,443
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>5,541,583</u>	<u>5,541,583</u>	<u>(720,860)</u>
NET FINANCIAL ASSETS, END OF YEAR	\$ <u>(8,429,198)</u>	\$ <u>5,548,285</u>	\$ <u>5,541,583</u>

MUNICIPALITY OF JASPER
Consolidated Statement of Cash Flows
For The Year Ended December 31, 2023

	<u>2023</u>	<u>2022</u> (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)
	<u>6,792,009</u>	<u>2,231,392</u>
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(11,806,283)	(4,484,537)
Acquisition of asset retirement obligations	24,159	15,328
	<u>(11,782,124)</u>	<u>(4,469,209)</u>
INVESTING ACTIVITIES		
Purchase of shares in JMHC	(10)	-
Proceeds from disposal of investments	-	100,637
	<u>(10)</u>	<u>100,637</u>
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
	<u>13,431,851</u>	<u>(904,468)</u>
CHANGE IN CASH DURING THE YEAR	8,441,726	(3,041,648)
CASH, BEGINNING OF YEAR	<u>17,499,771</u>	<u>20,541,419</u>
CASH, END OF YEAR	<u>\$ 25,941,497</u>	<u>\$ 17,499,771</u>

MUNICIPALITY OF JASPER

SCHEDULE 1

Schedule of Changes in Accumulated Surplus
For The Year Ended December 31, 2023

	<u>Unrestricted</u>	<u>Restricted for Operating</u>	<u>Restricted for Capital</u>	<u>Equity in Tangible Capital Assets</u>	<u>2023</u>	<u>2022</u>
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	<u>\$ 14,973,858</u>	<u>\$ 3,042,927</u>	<u>\$ 8,377,704</u>	<u>\$ 54,219,678</u>	<u>\$ 80,614,167</u>	<u>\$ 71,336,104</u>

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

MUNICIPALITY OF JASPER
Schedule of Property Taxes Levied
For The Year Ended December 31, 2023

SCHEDULE 2

	<u>2023</u> (Budget) (Note 21)	<u>2023</u> (Actual)	<u>2022</u> (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	<u>244,349</u>	<u>-</u>	<u>5,294,908</u>
	<u>17,015,235</u>	<u>16,345,550</u>	<u>20,498,764</u>
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	<u>5,300</u>	<u>5,358</u>	<u>5,398</u>
	<u>7,674,989</u>	<u>7,187,628</u>	<u>7,005,107</u>
NET MUNICIPAL PROPERTY TAXES	<u>\$ 9,340,246</u>	<u>\$ 9,157,922</u>	<u>\$ 13,493,657</u>

MUNICIPALITY OF JASPER
Schedule of Government Transfers
For The Year Ended December 31, 2023

SCHEDULE 3

	<u>2023</u> (Budget) (Note 21)	<u>2023</u> (Actual)	<u>2022</u> (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	<u>-</u>	<u>141,039</u>	<u>26,880</u>
	<u>2,119,419</u>	<u>3,645,347</u>	<u>2,599,057</u>
TRANSFERS FOR CAPITAL			
Provincial government	6,669,008	4,601,238	1,216,188
Federal government	<u>4,395,328</u>	<u>2,594,356</u>	<u>642,731</u>
	<u>11,064,336</u>	<u>7,195,594</u>	<u>1,858,919</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 13,183,755</u>	<u>\$ 10,840,941</u>	<u>\$ 4,457,976</u>

MUNICIPALITY OF JASPER
Schedule of Segmented Disclosure
For The Year Ended December 31, 2023

SCHEDULE 4

	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	\$ 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
Government transfers	603,137	889,195	-	1,268,865	4,900,264	629,058	-	2,550,422	-	10,840,941
Fines, licenses and permits	38,934	-	-	-	-	238,789	-	-	-	277,723
Franchise and concession contracts	617,807	-	-	-	-	-	-	-	-	617,807
Rentals	1,785	-	5,404	-	264,305	80,688	-	-	115,136	467,318
Investment income	828,084	-	-	20,306	-	-	-	-	-	848,390
Penalties and costs on taxes	168,771	-	-	-	-	-	-	-	-	168,771
Other	5,853	5,926	-	237,212	32,533	271,815	-	121,284	2,142	676,765
Gain (loss) on disposal of tangible capital assets	-	(38,592)	-	-	-	-	-	-	-	(38,592)
	<u>11,429,036</u>	<u>860,884</u>	<u>11,384</u>	<u>7,731,767</u>	<u>5,689,366</u>	<u>2,488,642</u>	<u>-</u>	<u>3,496,231</u>	<u>120,773</u>	<u>31,828,083</u>
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 individuals and organizations	-	-	124,150	-	-	-	-	-	-	124,150
Provision for allowances	29,355	-	-	(34,809)	-	-	-	271	-	(5,183)
Bank charges and short-term interest	10,610	-	-	163	12,937	-	-	12,843	-	36,553
Transfers to local boards and agencies	-	-	-	135,152	-	-	19,073	-	-	154,225
Accretion	-	-	-	14,305	17,448	-	-	-	-	31,753
	<u>2,807,513</u>	<u>2,347,937</u>	<u>713,408</u>	<u>5,106,200</u>	<u>4,092,102</u>	<u>1,948,326</u>	<u>547,483</u>	<u>4,392,304</u>	<u>594,747</u>	<u>22,550,020</u>
ANNUAL SURPLUS (DEFICIT)	<u>\$ 8,621,523</u>	<u>\$ (1,487,053)</u>	<u>\$ (702,024)</u>	<u>\$ 2,625,567</u>	<u>\$ 1,597,264</u>	<u>\$ 540,316</u>	<u>\$ (547,483)</u>	<u>\$ (896,073)</u>	<u>\$ (473,974)</u>	<u>\$ 9,278,063</u>

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

SCHEDULE 4

	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
Fines, licenses and permits	37,190	-	-	-	-	214,953	-	-	-	252,143
Investment income	432,550	-	-	8,081	-	-	-	-	-	440,631
Penalties and costs on taxes	306,177	-	-	-	-	-	-	-	-	306,177
	<u>15,107,612</u>	<u>290,516</u>	<u>11,332</u>	<u>6,652,297</u>	<u>2,050,607</u>	<u>1,470,314</u>	<u>-</u>	<u>2,839,463</u>	<u>110,091</u>	<u>28,532,232</u>
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 local boards and agencies	-	-	-	-	-	-	20,333	-	-	20,333
Bank charges and short-term interest	8,707	-	-	118	11,188	-	-	10,301	-	30,314
Transfers to individuals and organizations	-	-	149,431	-	-	-	-	-	-	149,431
Accretion	-	-	-	12,447	16,633	-	-	-	-	29,080
	<u>2,224,824</u>	<u>2,490,490</u>	<u>703,278</u>	<u>4,901,110</u>	<u>3,921,093</u>	<u>1,865,299</u>	<u>520,615</u>	<u>3,582,442</u>	<u>368,285</u>	<u>20,577,436</u>
ANNUAL SURPLUS (DEFICIT)	<u>\$ 12,882,788</u>	<u>\$ (2,199,974)</u>	<u>\$ (691,946)</u>	<u>\$ 1,751,187</u>	<u>\$ (1,870,486)</u>	<u>\$ (394,985)</u>	<u>\$ (520,615)</u>	<u>\$ (742,979)</u>	<u>\$ (258,194)</u>	<u>\$ 7,954,796</u>

MUNICIPALITY OF JASPER
Schedule of Tangible Capital Assets
For The Year Ended December 31, 2023

SCHEDULE 5

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>	<u>Engineered Structures</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Construction in progress</u>	<u>2023</u>	<u>2022</u>
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	290,771	38,281	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	<u>694,530</u>	<u>5,940,212</u>	<u>39,574,176</u>	<u>51,201,218</u>	<u>9,677,611</u>	<u>6,497,828</u>	<u>10,102,982</u>	<u>123,688,557</u>	<u>111,920,866</u>
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	-	<u>4,056,166</u>	<u>14,134,738</u>	<u>21,889,519</u>	<u>6,264,974</u>	<u>3,107,211</u>	-	<u>49,452,608</u>	<u>46,516,712</u>
2023 NET BOOK VALUE	\$ <u>694,530</u>	\$ <u>1,884,046</u>	\$ <u>25,439,438</u>	\$ <u>29,311,699</u>	\$ <u>3,412,637</u>	\$ <u>3,390,617</u>	\$ <u>10,102,982</u>	\$ <u>74,235,949</u>	\$ -
2022 NET BOOK VALUE	<u>\$ 403,759</u>	<u>\$ 2,035,080</u>	<u>\$ 23,384,931</u>	<u>\$ 30,004,154</u>	<u>\$ 2,947,270</u>	<u>\$ 3,197,947</u>	<u>\$ 3,431,013</u>	<u>\$ -</u>	<u>\$ 65,404,154</u>

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

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.

(CONT'D)

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

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.

(CONT'D)

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.

(CONT'D)

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

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:

	<u>Years</u>
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 and 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.

(CONT'D)

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

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.

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

2. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLES

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

3. TRADE AND OTHER RECEIVABLES

	<u>2023</u>	<u>2022</u>
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	<u>396,255</u>	<u>344,237</u>
	16,307,297	12,145,355
Less: Allowance for doubtful accounts	<u>(95,150)</u>	<u>(345,696)</u>
	\$ 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.

	<u>2023</u>	<u>2022</u>
Financial position:		
Total assets	\$ <u>10</u>	\$ <u>-</u>
Accumulated surplus:		
Share capital	\$ <u>10</u>	\$ <u>-</u>

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.

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
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	<u>52,391</u>	<u>22,962</u>
	<u>\$ 4,733,026</u>	<u>\$ 2,971,786</u>

7. EMPLOYEE BENEFITS OBLIGATION

	<u>2023</u>	<u>2022</u>
Vacation	\$ 747,423	\$ 630,949
Overtime	<u>34,364</u>	<u>46,589</u>
	<u>\$ 781,787</u>	<u>\$ 677,538</u>

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.

MUNICIPALITY OF JASPER**Notes to Consolidated Financial Statements****For The Year Ended December 31, 2023****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.

	<u>2022</u>	<u>Additions</u>	<u>Revenue Recognized</u>	<u>2023</u>
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	<u>34,759</u>	<u>34,759</u>	<u>34,759</u>	<u>34,759</u>
	<u>624,677</u>	<u>896,967</u>	<u>539,681</u>	<u>981,963</u>
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	<u>17,945</u>	<u>-</u>	<u>17,945</u>	<u>-</u>
	<u>8,284,488</u>	<u>1,161,840</u>	<u>3,970,362</u>	<u>5,475,966</u>
	<u>\$ 8,909,165</u>	<u>\$ 2,058,807</u>	<u>\$ 4,510,043</u>	<u>\$ 6,457,929</u>

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

9. CAPITAL LEASE OBLIGATIONS

	<u>2023</u>	<u>2022</u>
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).	\$ <u>40,273</u>	\$ <u>51,574</u>
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	<u>5,847</u>	
Total future minimum lease payments	40,863	
Less: Amount representing interest at 0.80%	<u>(590)</u>	
Obligation for leased tangible capital assets	\$ <u>40,273</u>	

10. LONG-TERM DEBT

	<u>2023</u>	<u>2022</u>
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

(CONT'D)

MUNICIPALITY OF JASPER

Notes to Consolidated Financial Statements

For The Year Ended December 31, 2023

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:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	<u>19,607,808</u>	<u>8,019,070</u>	<u>27,626,878</u>
	\$ 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:

	<u>2023</u>	<u>2022</u>
Total debt limit	\$ 37,006,622	\$ 40,009,970
Total debt	(24,515,979)	(11,072,827)
Amount of debt limit unused	\$ 12,490,643	\$ 28,937,143
Service on debt limit	\$ 6,167,770	\$ 6,668,328
Service on debt	(2,039,706)	(1,333,522)
Amount of service on debt limit unused	\$ 4,128,064	\$ 5,334,806

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.

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

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 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 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.

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

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.

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

13. ACCUMULATED SURPLUS

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

	<u>2023</u>	<u>2022</u>
Unrestricted surplus	\$ <u>14,973,858</u>	\$ <u>3,238,774</u>
Restricted surplus		
Operating		
Financial stabilization	2,170,320	1,598,566
Utility - operating	844,014	-
Policing	<u>28,593</u>	<u>28,593</u>
	<u>3,042,927</u>	<u>1,627,159</u>
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	<u>73,772</u>	<u>5,198,718</u>
	<u>8,377,704</u>	<u>7,482,487</u>
Equity in tangible capital assets (Note 14)	<u>54,219,678</u>	<u>58,987,684</u>
	<u>\$ 80,614,167</u>	<u>\$ 71,336,104</u>

14. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2023</u>	<u>2022</u>
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	<u>(24,515,979)</u>	<u>(11,023,582)</u>
	<u>\$ 54,219,678</u>	<u>\$ 58,987,684</u>

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

15. TRUST FUNDS

The Municipality administers the following trust funds:

	<u>2023</u>	<u>2022</u>
Jasper Sports and Culture	\$ 103,506	\$ 103,559
Betkowski	<u>-</u>	<u>18,027</u>
	<u>\$ 103,506</u>	<u>\$ 121,586</u>

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:

	<u>2023</u>	<u>2022</u>
ATCO Electric Ltd.	\$ 369,433	\$ 381,726
ATCO Gas Ltd.	<u>248,374</u>	<u>277,327</u>
	<u>\$ 617,807</u>	<u>\$ 659,053</u>

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.

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

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 \$999,999 (2022 - \$515,427). Total current service contributions made by the employees of the Municipality to the LAPP in 2023 were \$999,999 (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.

(CONT'D)

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

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.

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

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 <u>2023</u>	Actual 2023	Actual <u>2022</u>
Annual surplus	\$ <u>12,530,761</u>	\$ <u>9,278,063</u>	\$ <u>7,954,796</u>
Add:			
Long-term debt utilized			
/ Issuance of long-term debt	13,648,629	14,150,000	-
Transfers from reserves	<u>7,168,640</u>	<u>2,218,878</u>	<u>2,429,940</u>
	<u>20,817,269</u>	<u>16,368,878</u>	<u>2,429,940</u>
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	<u>-</u>	<u>38,592</u>	<u>-</u>
	<u>33,348,029</u>	<u>16,978,685</u>	<u>8,177,695</u>
Results of Operations as Budgeted	\$ <u>1</u>	\$ <u>8,668,256</u>	\$ <u>2,207,041</u>

MUNICIPALITY OF JASPER**Notes to Consolidated Financial Statements****For The Year Ended December 31, 2023****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.

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 4,558,261	\$ 6,275,622
Trade receivables	203,223	241,243
Due from members	<u>2,579,306</u>	<u>270,000</u>
	<u>7,340,790</u>	<u>6,786,865</u>
LIABILITIES		
Accounts payable and accrued liabilities	150,191	64,386
Asset retirement obligations	<u>4,230,950</u>	<u>4,026,600</u>
	<u>4,381,141</u>	<u>4,090,986</u>
NET FINANCIAL ASSETS	<u>2,959,649</u>	<u>2,695,879</u>
NON-FINANCIAL ASSETS		
Tangible capital assets	<u>7,156,647</u>	<u>3,395,692</u>
ACCUMULATED SURPLUS	<u>\$ 10,116,296</u>	<u>\$ 6,091,571</u>
REVENUE		
Tipping fees	\$ 3,495,596	\$ 2,937,229
Municipal requisitions	2,014,847	420,000
Investment income	290,082	126,266
Other	<u>15,469</u>	<u>7,296</u>
	<u>5,815,994</u>	<u>3,490,791</u>
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	<u>2,324</u>	<u>1,848</u>
	<u>1,791,269</u>	<u>1,535,815</u>
ANNUAL SURPLUS	<u>\$ 4,024,725</u>	<u>\$ 1,954,976</u>

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

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.

	<u>As Previously Stated</u>	<u>PS 3280 Adoption</u>	<u>Authority Consolidation</u>	<u>As Restated</u>
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.

MUNICIPALITY OF JASPER
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2023

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:

	<u>Salary</u>	<u>Benefits</u>	<u>2023</u>	<u>2022</u>
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-Empy	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	<u>24,781</u>	<u>6,248</u>	<u>31,029</u>	<u>27,808</u>
	<u>\$ 259,644</u>	<u>\$ 47,131</u>	<u>\$ 306,775</u>	<u>\$ 278,826</u>
Chief Administrative Officer	<u>\$ 173,480</u>	<u>\$ 21,548</u>	<u>\$ 195,028</u>	<u>\$ 187,199</u>

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.



METRIX GROUP LLP

CHARTERED PROFESSIONAL
ACCOUNTANTS

MUNICIPALITY OF JASPER

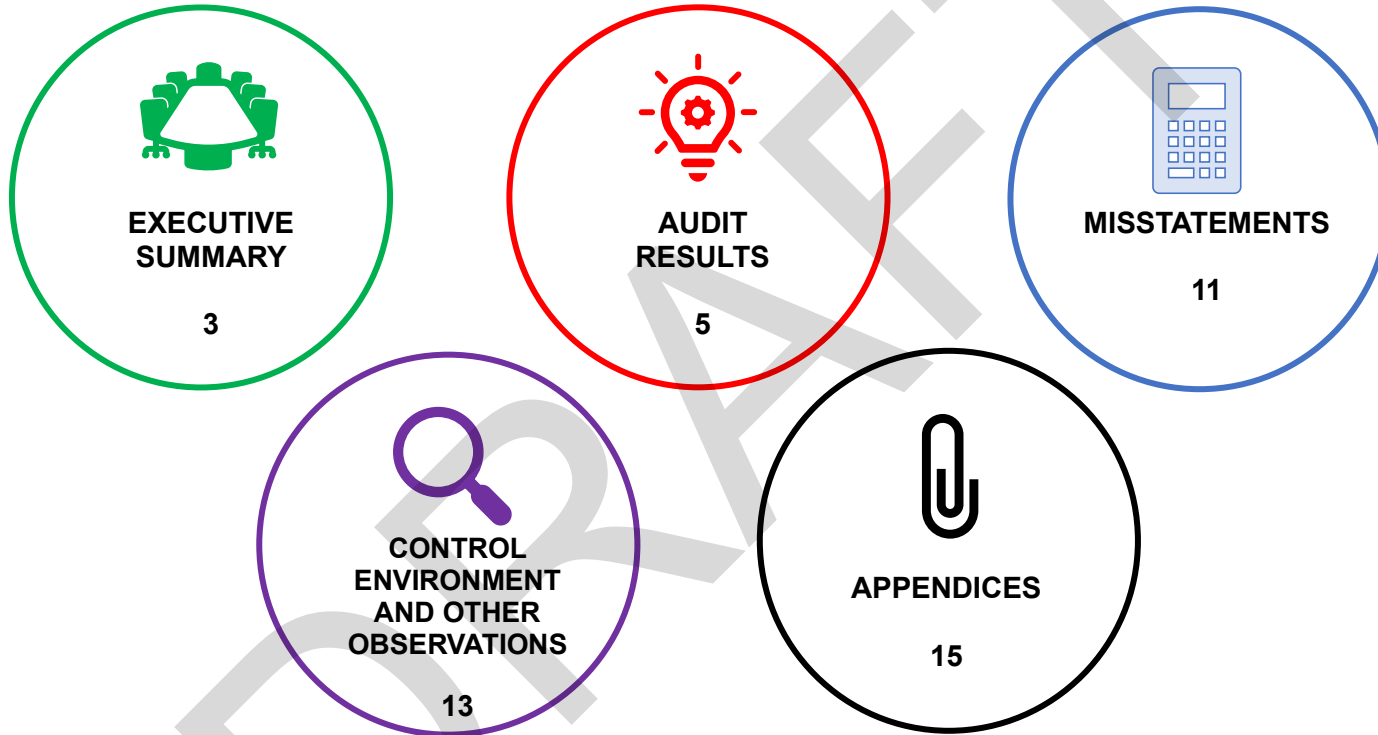
Audit Findings Report

For the year-ended December 31, 2023

April 23, 2024



REPORT CONTENTS





EXECUTIVE SUMMARY

Purpose of this report

The purpose of this report is to communicate clearly with you the findings of our audit of the Municipality of Jasper (the “Municipality”) for the year ended December 31, 2023. This communication is to summarize the result of our procedures and provide comments on any significant matters, including misstatements accounting policies, estimates, and other matters, that we have identified.

Finalizing the audit

As of April 23, 2024, we have substantially completed the audit of the Municipality’s financial statements with the exception of:

- Completing our subsequent events procedures.
- Obtaining the signed management representation letter.
- Completing our required communication to Council.
- Obtaining evidence of Council’s approval of the financial statements.

We will update Council on significant matters, if any, arising from the completion of the audit, including the completion of the procedures above.

Changes from the audit plan

There have been no other significant changes to our audit plan from what was communicated in our Audit Planning Report previously presented to you.

Materiality

The auditors’ determination of materiality is a matter of professional judgement and is affected by the auditors’ perception of the financial information needs of users of the financial statements.

Materiality for the 2023 audit was set at \$860,500 (4% of operating expenses) with a trivial threshold of \$43,000. We anticipate that management will record any adjustments that we propose that are of a non-trivial nature. Please refer to summary of adjusted and uncorrected misstatements for misstatements identified.

Significant difficulties encountered during the audit

We encountered no significant difficulties during our audit that should be brought to the attention of Council.

Engagement team

Team member	Role	Experience
Jeff Alliston, CPA, CA Engagement Partner	<p>As the engagement partner, Jeff will have the responsibility of leading the audit and will be responsible for the quality and timeliness of the audit.</p> <p>Jeff will also be available throughout the audit process and will attend the Council meeting with management and present the financial statements.</p>	<p>Jeff holds over 15 years of public sector auditing experience working with municipalities of all types and sizes. He has also delivered many presentations on public sector topics and is also a member of the Emerging Issues Task Force as administered by the Government Finance Officers Association – Alberta Chapter.</p>
Danny On, CPA Senior Manager	<p>Danny joined the Municipality audit for the 2018 audit and will lead the team as the engagement manager.</p> <p>Danny will be responsible for planning, executing, and reporting the audit.</p>	<p>Danny holds over five years of providing assurance services to clients. Prior to joining Metrix in 2019, Danny completed his auditing experience with a national firm and has spent a year as an internal auditor with a federally regulated financial institution.</p>
Dayle Weslosky, CPA, MBA Manager	<p>Dayle will be responsible for assisting Danny in the execution of our audit procedures.</p>	<p>Dayle joined Metrix in 2018 and has been on the Jasper audit since 2021. Dayle works primarily with public sector entities and not-for-profit organizations and ranging in size from less complex entities to large municipalities.</p>



AUDIT RESULTS

The following is a summary of our audit focus including risks identified, our procedures performed in response, and our findings.

Management override of controls		
Risk	Our Response	Findings
Management is in a unique position to perpetrate financial statement fraud through the manipulation of accounting records. Under Canadian assurance standards, there is a presumed fraud risk related to management's ability to override internal controls. This risk is not rebuttable.	Using data analytics, we have identified journal entries that exhibit characteristics which may be indicative of possible control override. We have assessed the business rationale of the transactions taking into consideration estimates applied, application of accounting policies, evidence of potential management bias.	No significant findings have been identified.
Revenue recognition (including deferred revenue and government transfers)		
Risk	Our Response	Findings
Grant funding subject to external funder restrictions (e.g., Government of Alberta) has been prematurely recognized as revenue.	<ul style="list-style-type: none">- We have updated our understanding of the processes and controls in place regarding revenues received.- We inspected significant agreements and other source documentation for funding purpose and restrictions.- We have assessed significant revenue transactions for compliance with external restrictions.- We have performed a search for unrecorded revenue to assess completeness of government transfers recognized.- We will assess the completeness and existence of deferred revenue recorded.	<p>We have identified one uncorrected misstatement – see <i>Misstatements</i> for the impact identified.</p> <p>No other significant findings have been identified.</p>

Net municipal taxes		
Risk	Our Response	Findings
<p>Net municipal taxes have been incorrectly levied, either due to incorrect assessment values or mill rates.</p> <p>Requisitions have been over or under levied.</p>	<ul style="list-style-type: none"> - We have re-calculated net municipal taxes using third-party assessment values and the mill rates in the approved bylaw. - We have assessed requisitions collected against requisitions invoiced for any municipal taxes over or under levied. 	<p>We have identified one uncorrected misstatement – see <i>Misstatements</i> for the impact identified.</p> <p>No other significant findings have been identified.</p>
User fees and sale of goods		
Risk	Our Response	Findings
<p>User fees recorded are incomplete or have been recorded at an incorrect amount.</p>	<ul style="list-style-type: none"> - We have updated our understanding of the processes and controls in place regarding revenues received. - We inspected significant agreements and other source documentation for funding purpose and restrictions. - We have assessed significant revenue transactions for compliance with external restrictions. - We have performed a search for unrecorded revenue to assess completeness of government transfers recognized. - We will assess the completeness and existence of deferred revenue recorded. 	<p>No significant findings have been identified.</p>

Operating expenses (including accounts payable and accrued liabilities)		
Risk	Our Response	Findings
Expenses have not been recorded in the correct reporting period, either due to premature recognition or missing accruals, or do not exist.	<ul style="list-style-type: none"> - We have updated our understanding of the processes and controls in place over procurement and payment. - We have inquired with management and review subsequent Council minutes for significant transactions not recorded. - We have tested a sample of expenses recorded, including significant transactions. - We have performed a search for unrecorded liabilities. - We have examined accrued liabilities for accuracy and cut-off. 	No significant findings have been identified.
Salaries, wages and benefits (including employee benefit obligations)		
Risk	Our Response	Findings
Employees have been paid at a rate inconsistent with their employee contract.	<ul style="list-style-type: none"> - We have updated our understanding over the processes and controls in place over payroll. - We have performed tests of controls over significant payroll controls. - We have performed substantive analytical procedures over salaries, wages and benefits. 	<p>We have identified matters to bring to your attention –see <i>Control Environment and Other Observations</i> for detailed discussion.</p> <p>No other significant findings have been identified.</p>

Audit Results (continued)

Cash (including investment income)		
Risk	Our Response	Findings
There is an inherent risk related to cash.	<ul style="list-style-type: none"> - We have updated our understanding of processes and controls surrounding treasury activities. - We have obtained third party evidence over the Municipality's cash balances. - We have tested significant reconciling items in the bank reconciliation. 	No significant findings have been identified.
Receivable balances (including taxes, trade, other governments, and loans receivables)		
Risk	Our Response	Findings
Receivable balances are significantly aged or overstated and the amounts recorded will not be recorded.	<ul style="list-style-type: none"> - We have updated our understanding of the Municipality's policies regarding collections and provisions. - We have tested the subsequent receipt of receivable balances outstanding at year-end. - Where required, we have performed additional substantive procedures to obtain appropriate audit evidence. - Where possible, we have coordinated with our work performed over revenues and deferred revenue. 	No significant findings have been identified.

Tangible capital assets		
Risk	Our Response	Findings
<p>There exists the risk that TCA has been expensed rather than capitalized or has been recorded incorrectly. Conversely, there exists the risk that expenditures that are not capital in nature have been capitalized.</p> <p>The valuation of TCA is subject to management's estimate which may be complex and subject to change.</p>	<ul style="list-style-type: none"> - We have reviewed the amortization policy. - We have inquired with management regarding any indicators of impairment. - We have performed substantive tests of details over additions and disposals. - We have re-calculated amortization expense and gains / losses on the disposal of TCA. - We have coordinated with procedures performed over deferred revenue. 	<p>This balance was restated in the year as part of the implementation of PS 3280 – Asset Retirement Obligations. Please refer to the Control Environment and Other Observations and Restatement sections below.</p> <p>No significant findings have been identified.</p>
Long-term debt (including interest expense)		
Risk	Our Response	Findings
<p>Long-term debt is inaccurate or incomplete.</p>	<ul style="list-style-type: none"> - We have obtained third-party evidence to support balances outstanding at year-end. - We have re-calculated interest expense incurred throughout the year and any interest payable outstanding at year-end. - We have assessed compliance with the allowable debit limits under MGA 276(2). 	<p>No significant findings have been identified.</p>

Asset retirement obligations		
Risk	Our Response	Findings
<p>PS 3280, Asset Retirement Obligations, is being implemented for the first year with AROs being estimates subject to management bias.</p>	<ul style="list-style-type: none"> - We have assessed the completeness of assets identified with an asset retirement obligation. - We have assessed the reasonability of inputs used in calculating the estimate. - We have verified the mathematical accuracy of the liability calculated. 	<p>This balance was restated in the year as part of the implementation of PS 3280 – Asset Retirement Obligations. Please refer to the Control Environment and Other Observations and Restatement sections below.</p> <p>No significant findings have been identified.</p>
West Yellowhead Regional Waste Management Authority		
Risk	Our Response	Findings
<p>The Municipality is a member of the West Yellowhead Regional Waste Management Authority (the “Authority”) with the Municipality’s proportionate share of the Authority to be captured in consolidated financial statements.</p>	<ul style="list-style-type: none"> - We have re-calculated the Municipality’s proportionate share in the Authority. - We have assessed the proportionate share of the Authority consolidated into the Municipality’s consolidated financial statements. - We will coordinate with the Authority’s auditor to assess balances recorded at the Authority. 	<p>No significant findings have been identified.</p>



MISSTATEMENTS

ADJUSTED MISSTATEMENTS

Audit adjustments have been recorded in order for the Municipality to comply with reporting requirements under Canadian public sector accounting standards.

Increase (decrease) from opening balances				
Differences noted	Assets	Liabilities	Accumulated Surplus	Annual Surplus
29 audit adjustments (2022 – 20 adjustments).	\$ (1,241,379)	\$ 167,738	\$ (1,789,547)	\$ (189,505)
Total Adjusted Differences (Income Effect)				\$ (189,505)

UNCORRECTED MISSTATEMENTS

In accordance with Canadian auditing standards, we are required to request that all uncorrected misstatements be corrected. We have requested this to management.

Management has decided not to correct certain misstatements and has provided representation that the uncorrected misstatements, individually and in aggregate, are not material to the financial statements – please refer to **Appendix 2** for the management representation letter.

The total unrecorded misstatements noted during the audit amounted to a \$73,444 under-statement of the Municipality's surplus for the year ended December 31, 2023.

Misstatements (continued)

Amount of over (under) misstatement				
Description	Assets	Liabilities	Surplus	Accumulated Surplus
To account for municipal over-levy liability.	\$ -	\$ 207,44	\$ (59,212)	\$ 88,620
To account for timing of revenue of government transfers.	-	-	44,806	-
To account for MSI operating revenue not recognized.	-	59,038	(59,038)	(59,038)
Total unrecorded misstatements	\$ -	\$ 266,082	\$ (73,444)	\$ 29,582

After considering both quantitative and qualitative factors with respect to the uncorrected misstatements accumulated during the audit, we agree with management that the uncorrected misstatements are not material to the financial statements. Accordingly, our auditors' opinion has not been modified with respect to the uncorrected misstatements presented.

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CONTROL ENVIRONMENT AND OTHER OBSERVATIONS

Our objective is to communicate appropriately to Council any significant deficiencies in internal control that we have identified during the audit and that, in our professional judgement, are of sufficient importance to merit being reported to those charged with governance.

The audit findings contained in this report did not have a material effect on the Municipality's consolidated financial statements, and as such, our audit report is without reservation with respect to these matters.

Significant Deficiencies of Internal Controls

Other than the matters discussed below, we have not identified any control deficiencies that we have determined to be significant to internal controls over financial reporting.

Employee Benefit Obligations – Vacation

In testing employee benefit obligations, we identified individuals who have significant vacation accruals greater than the amount permitted under the Municipality's policy. Having employees take vacation is considered to be a control to mitigate the risk of fraud and risk of error.

During an employee's absence, tasks and responsibilities are typically delegated to other personnel. The delegation of duties can provide an opportunity for additional scrutiny of transactions and processes and increases overall oversight reducing the risk of fraudulent activities going unnoticed.

Moreover, when an employee is on vacation, their absence may highlight irregularities or discrepancies that would otherwise remain hidden, either due to a lack of duties shared or due to collusion (any collusion between employees may be identified when there is an absence).

Forced breaks also ensure that employees do not face burnout and reduce the likelihood of error due to fatigue and stress.

We recommend a review of employee vacation hours be completed and a plan be implemented in coordination between the employee and their immediate supervisor, on how a plan to utilize the accrued hours.

We have not identified any matters of concern, either due to fraud or error, in our testing.

Significant Qualitative Aspects of Accounting Policies

Management is responsible for determining significant accounting policies. The choice of different accounting policy alternatives can have a significant effect on the financial position and results of the Municipality. The application of those policies often involved significant estimates and judgements by management.

There is one new accounting standard that has been adopted in the current year, PS 3280 Asset Retirement Obligations. Note 23 to the financial statements describes the adoption of the new accounting standard for the year-ended December 31, 2023.

There have been no other initial selections of, or changes to, significant accounting policies and practices that we would like to bring to your attention.

We are of the opinion that the significant accounting policies and the financial disclosures made by management do not materially misstate the financial statements taken as a whole.

Significant Qualitative Aspects of Accounting Estimates

Management is required to disclose the assumptions it makes about the future, and other major sources of measurement uncertainty, that have a significant risk of resulting in a material misstatement to the financial statements.

Significant estimates relate to the allowance for doubtful accounts, valuation of tangible capital assets, the useful lives and related amortization of tangible capital assets, asset retirement obligations, the provision for gravel pit reclamation and contingent liabilities.

Overall, we are satisfied with the reasonability of accounting estimates.

Management Letter

We will be submitting a letter to the Municipality's management on other matters that we feel should be brought to their attention.



APPENDICES

- **Appendix 1 – Required communications**
- **Appendix 2 – Management representation letter**
- **Appendix 3 – New and revised accounting standards**

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Appendix 1 – Required communications

Independence

We have been engaged to audit the financial statement of the Municipality for the year ending December 31, 2022.

We believe that it is important that we communicate at least annually with you regarding all relationships between the Municipality and our firm that, in our professional judgement, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the Chartered Professional Accountants of Alberta and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client.
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) Economic dependence on a client; and
- (e) Provision of services in addition to the audit engagement.

We are not aware of any relationships between the Municipality and ourselves that, in our professional judgement, may reasonably be thought to bear on our independence that have occurred from January 1, 2023 to April 23, 2024.

Management representation

Management's representations are integral to the audit evidence we will gather. Prior to the release of our independent auditors' report, we will require management's representations in writing to support the content of our report. Please refer to **Appendix 2**.

Appendix 2 – Management representation letter

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Appendix 3 – New and revised accounting standards

Standard	Summary	Effective Date
PS 3160 Public Private Partnerships	This section will establish standards on how to account for public private partnership agreements, specifically recognition and measurement of infrastructure assets and the corresponding financial liability.	Fiscal years beginning on or after April 1, 2023. Early adoption is permitted.
PS 3400 Revenue	This section will be updated to provide additional guidance regarding the timing of revenue recognition along with additional disclosure requirements.	Fiscal years beginning on or after April 1, 2023. Early adoption is permitted.
PSG-8 Purchased Intangibles	This guideline explains the scope of intangible assets now allowed to be recognized in financial statements.	Fiscal years beginning on or after April 1, 2023. Early adoption is <i>encouraged</i> .
PS 1202 Financial Statement Presentation	This standard 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.	Fiscal years beginning on or after April 1, 2026. Early adoption is permitted.

MUNICIPALITY OF JASPER

2023 PRESENTATION TO COUNCIL



METRIX GROUP LLP

CHARTERED PROFESSIONAL
ACCOUNTANTS

Jeff Alliston, CPA, CA
Partner

AUDIT OVERVIEW

- **ENHANCE DEGREE OF CONFIDENCE OF INTENDED USERS**
- **ACHIEVED BY AUDITOR EXPRESSING OPINION**
- **WHETHER FS PRESENT FAIRLY, IN ALL MATERIAL RESPECTS**
 - **WHETHER DUE TO FRAUD OR ERROR**
- **AUDITOR SEEKING REASONABLE ASSURANCE**
 - **HIGH LEVEL OF ASSURANCE**
 - **NOT ABSOLUTE ASSURANCE**
 - **MOST EVIDENCE PERSUASIVE NOT CONCLUSIVE**
- **AUDITOR EXERCISES PROFESSIONAL JUDGEMENT**
- **AUDITOR MAINTAINS PROFESSIONAL SKEPTICISM**
 - **QUESTIONING MIND**
 - **ALERT TO CONDITIONS WHICH MAY INDICATE POSSIBLE MISSTATEMENT**
 - **CRITICAL ASSESSMENT OF AUDIT EVIDENCE**

INDEPENDENT AUDITORS' REPORT

□ OUR OPINION

- PRESENT FAIRLY IN ALL MATERIAL RESPECTS
- EXCEPTS FOR THE POSSIBLE EFFECTS

□ BASIS FOR OPINION

- IN ACCORDANCE WITH CANADIAN GAAS

□ RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE

- PREPARATION AND FAIR PRESENTATION
- IN ACCORDANCE WITH CANADIAN PSAS
- RESPONSIBLE FOR ASSESSING ABILITY TO CONTINUE AS A GOING CONCERN

□ AUDITORS' RESPONSIBILITIES FOR THE AUDIT

- OBTAIN REASONABLE ASSURANCE
- ARE FREE FROM MATERIAL MISSTATEMENT
- PROCEDURES DEPEND ON AUDITORS' JUDGEMENT
- CONSIDER RELEVANT INTERNAL CONTROLS
- EVALUATE ACCOUNTING POLICIES / ESTIMATES

STATEMENT OF FINANCIAL POSITION

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

TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLES

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

RECEIVABLES

	2023	2022
Receivables from governments	\$ 4,444,999	\$ 2,475,933
Debt recoverable - local improvements	2,020,937	1,404,607
Trade accounts receivable	2,020,937	1,404,607
Goods and Services Tax recoverable	344,237	351,297
	8,831,110	5,636,444
Less: Allowance for doubtful accounts	(345,696)	(308,586)
	\$ 8,485,414	\$ 5,327,858

STATEMENT OF FINANCIAL POSITION

	2023	2022 (Restated)
FINANCIAL ASSETS		
Cash	\$ 25,941,497	\$ 17,499,771
Taxes and grants in place of taxes receivable	516,956	636,993
Trade and other receivables	16,212,147	11,799,659
Investment in government business enterprise	10	-
	A <u>42,670,610</u>	<u>29,936,423</u>
LIABILITIES		
Accounts payable and accrued liabilities	4,733,026	2,971,786
Employee benefit obligations	781,787	677,538
Deposit liabilities	18,643	68,174
Deferred revenue	6,457,929	8,909,165
Capital lease obligations	40,273	51,574
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ACCUMULATED SURPLUS	C+D <u>\$ 80,614,167</u>	<u>\$ 71,336,104</u>

DEFERRED REVENUE

	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

STATEMENT OF FINANCIAL POSITION

	2023	2022 (Restated)
FINANCIAL ASSETS		
Cash	\$ 25,941,497	\$ 17,499,771
Taxes and grants in place of taxes receivable	516,956	636,993
Trade and other receivables	16,212,147	11,799,659
Investment in government business enterprise	10	-
	A <u>42,670,610</u>	<u>29,936,423</u>
LIABILITIES		
Accounts payable and accrued liabilities	4,733,026	2,971,786
Employee benefit obligations	781,787	677,538
Deposit liabilities	18,643	68,174
Deferred revenue	6,457,929	8,909,165
Capital lease obligations	40,273	51,574
Long-term debt	24,515,979	11,072,827
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ACCUMULATED SURPLUS	C+D <u>\$ 80,614,167</u>	<u>\$ 71,336,104</u>

LONG-TERM DEBT

- **LONG-TERM DEBT - \$11,072,827**
 - **Debenture Debt**
 - Province of Alberta (5.230%) - \$11,500,000
 - Province of Alberta (3.460%) - \$5,955,199
 - Province of Alberta (5.230%) - \$2,650,000
 - Province of Alberta (2.552%) - \$2,615,760
 - Province of Alberta (2.552%) - \$1,692,550
 - Province of Alberta (4.795%) - \$102,470
- **MATURITY**
 - 2024 - 2051

DEBT LIMITS

	2023	2022
Total debt limit	\$ 37,006,622	\$ 40,009,970
Total debt	(24,515,979)	(11,072,827)
Amount of debt limit unused	\$ 12,490,643	\$ 28,937,143
Service on debt limit	\$ 6,167,770	\$ 6,668,328
Service on debt	(2,039,706)	(1,044,568)
Amount of service on debt limit unused	\$ 4,128,064	\$ 5,623,760

STATEMENT OF FINANCIAL POSITION

	2023	2022 (Restated)
FINANCIAL ASSETS		
Cash	\$ 25,941,497	\$ 17,499,771
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LIABILITIES		
Accounts payable and accrued liabilities	4,733,026	2,971,786
Employee benefit obligations	781,787	677,538
Deposit liabilities	18,643	68,174
Deferred revenue	6,457,929	8,909,165
Capital lease obligations	40,273	51,574
Long-term debt	24,515,979	11,072,827
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Tangible capital assets	74,235,949	65,404,154
Prepaid expenses	829,933	390,367
	D <u>75,065,882</u>	<u>65,794,521</u>
ACCUMULATED SURPLUS	C+D <u>\$ 80,614,167</u>	<u>\$ 71,336,104</u>

NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS

	Opening Balance	Additions	Disposals	Amortization	Transfers	Ending Balance
Land	\$ 403,759	\$ 290,771	\$ -	\$ -	\$ -	\$ 694,530
Land Improvements	2,035,080	38,281	-	(189,315)	-	1,884,046
Buildings	23,384,931	6,523	-	(783,891)	2,831,875	25,439,438
Engineered Structures	30,004,154	6,619	-	(1,149,822)	450,748	29,311,699
Machinery & Equipment	2,947,270	896,990	-	(441,274)	9,651	3,412,637
Vehicles	3,197,947	460,561	-	(371,594)	103,703	3,390,617
Construction in Progress	3,431,013	10,106,538	(38,592)	-	(3,395,977)	10,102,982
	\$ 65,404,154	\$ 11,806,283	\$ (38,592)	\$ (2,935,896)	\$ -	\$ 74,235,949

STATEMENT OF FINANCIAL POSITION

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

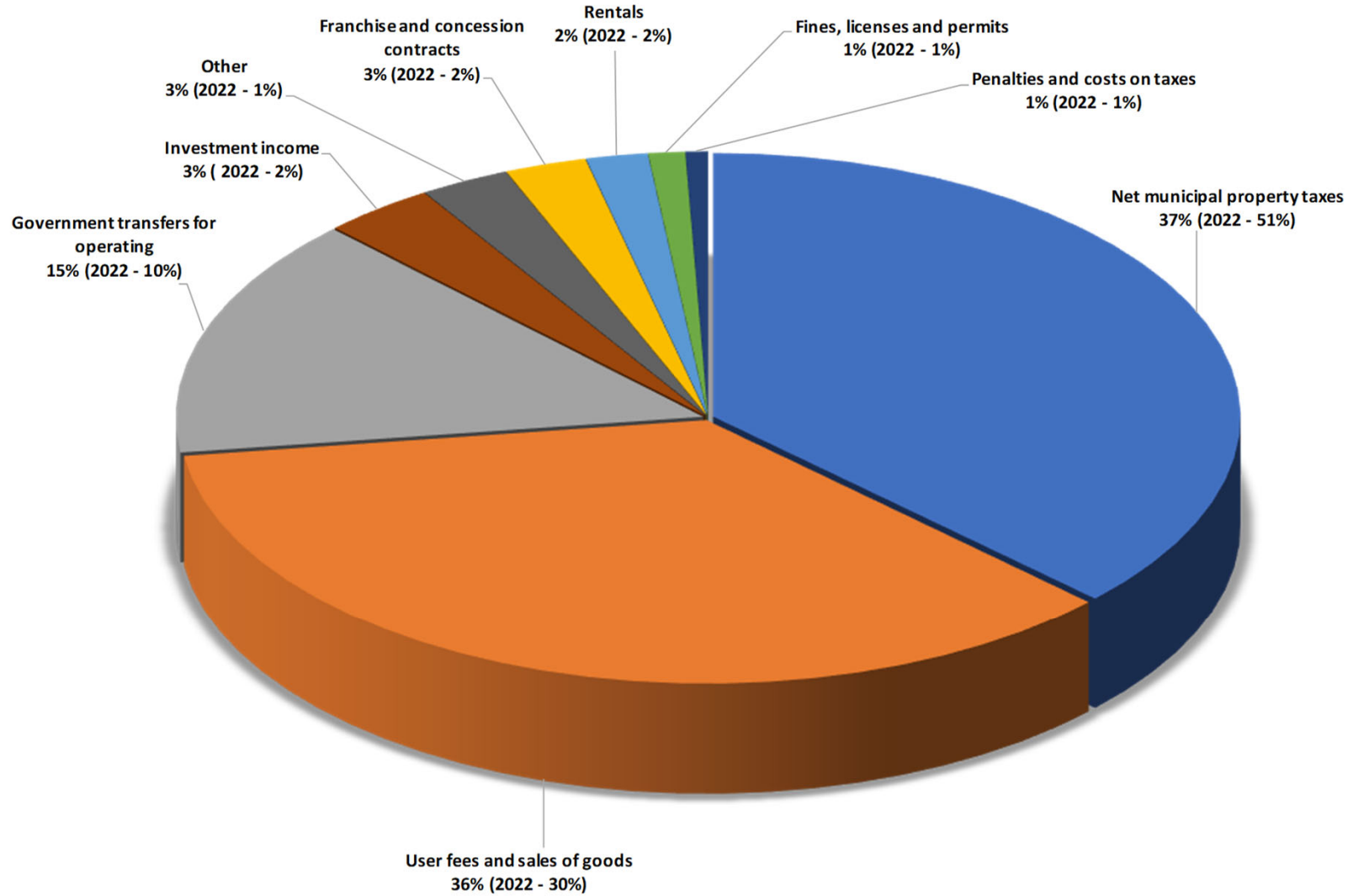
ACCUMULATED SURPLUS

	2023	2022
Unrestricted Surplus	\$ 14,973,858	\$ 3,238,774
Restricted Surplus		
Operating		
Financial stablization	2,170,320	1,598,566
Utility - operating	844,014	28,593
Policing	28,593	-
	3,042,927	1,627,159
Capital		
Annual general capital	4,913,784	-
Utilities	1,699,615	1,242,577
Transportation and parking	651,859	451,859
Community housing	503,342	430,239
Environmental	268,052	159,094
Recreation	267,280	-
Fixed Assets	73,772	5,198,718
	8,377,704	7,482,487
Equity in Tangible Capital assets	54,219,678	59,987,684
	\$ 80,614,167	\$ 72,336,104

OPERATING REVENUE

	2023 (Budget)	2023 (Actual)	2022 (Actual)
REVENUE			
Net municipal property taxes	\$ 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	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	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
	<u>\$ 22,399,835</u>	<u>\$ 24,671,081</u>	<u>\$ 26,673,313</u>

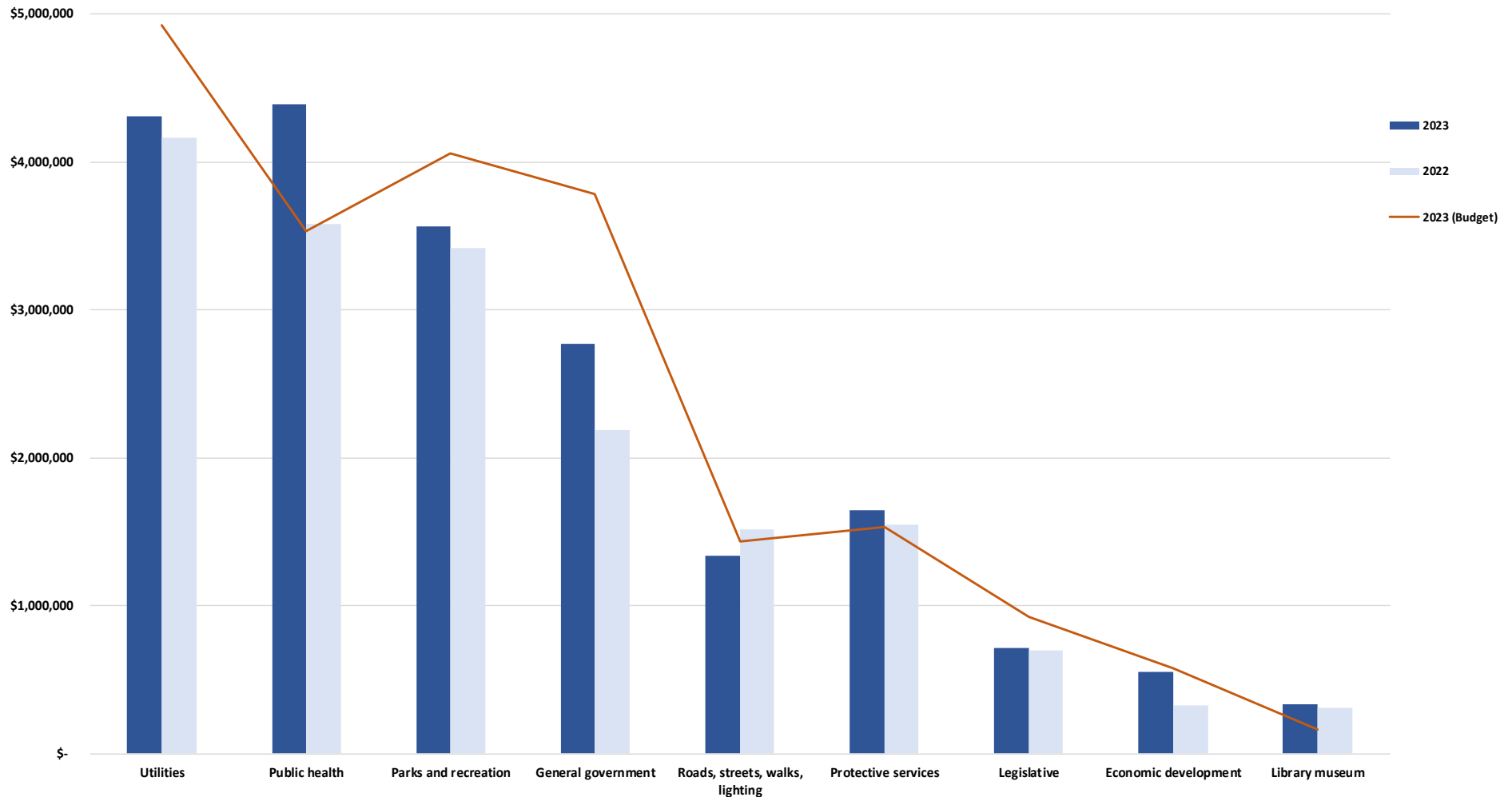
OPERATING REVENUE



EXPENSES BY FUNCTION WITHOUT AMORTIZATION

	2023 (Budget)	2023 (Actual)	2022 (Actual)
EXPENSES			
Utilities	\$ 4,920,700	\$ 4,303,926	\$ 4,161,467
Public health	3,531,766	4,392,304	3,582,442
Parks and recreation	4,056,110	3,561,320	3,419,042
General government	3,783,024	2,770,696	2,187,470
Roads, streets, walks, lighting	1,437,855	1,339,218	1,517,367
Protective services	1,531,714	1,645,074	1,552,409
Legislative	926,148	713,408	703,278
Economic development	579,442	551,814	325,352
Library museum	166,651	336,364	309,496
	<u>\$ 20,933,410</u>	<u>\$ 19,614,124</u>	<u>\$ 17,758,323</u>

EXPENSES BY FUNCTION WITHOUT AMORTIZATION



EXPENSES BY OBJECT

	2023 (Budget)	2023 (Actual)	2022 (Actual)
Salaries, wages and benefits	\$ 10,459,909	\$10,501,626	\$ 9,515,265
Contracted and general services	6,206,717	5,248,235	4,290,279
Materials, goods, and utilities	2,981,985	3,155,246	3,262,749
Amortization	-	2,935,896	2,819,113
Interest on long-term debt	830,590	367,519	379,056
Transfers to local boards and agencies	20,808	154,225	20,333
Transfers to individuals and organizations	401,130	124,150	149,431
Bank charges and short-term interest	30,571	36,553	30,314
Accretion	-	31,753	29,080
Provision for allowances (recovery)	1,700	(5,183)	81,816
	<u>\$ 20,933,410</u>	<u>\$22,550,020</u>	<u>\$ 20,577,436</u>

OTHER INCOME

	2023 (Budget)	2023 (Actual)	2022 (Actual)
ANNUAL SURPLUS (DEFICIT) BEFORE OTHER INCOME	\$ 1,466,425	\$ 2,121,061	\$ 6,095,877
OTHER INCOME			
Government transfer for capital	11,064,336	7,195,594	1,858,919
Gain (loss) on disposal of tangible capital assets	-	(38,592)	2,557
	11,064,336	7,157,002	1,861,476
ANNUAL SURPLUS	12,530,761	9,278,063	7,957,353
ACCUMULATED SURPLUS, BEGINNING OF YEAR, AS PREVIOUSLY STATED		71,298,468	66,794,886
Restatement		37,636	(1,563,107)
ACCUMULATED SURPLUS BEGINNING OF YEAR, AS RESTATED		71,336,104	65,231,779
ACCUMULATED SURPLUS, END OF YEAR		\$ 80,614,167	\$ 73,189,132

BUDGET DATA

	2023 (Budget)	2023 (Actual)	2022 (Actual)
Annual surplus (deficit)	\$ 12,530,761	\$ 9,278,063	\$ 7,957,353
Add:			
Long-term debt utilized / issuance of long-term debt	13,648,629	14,150,000	-
Transfer from reserves	7,168,640	2,218,878	2,429,940
	<u>20,817,269</u>	<u>16,368,878</u>	<u>2,429,940</u>
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	-
	<u>33,348,029</u>	<u>16,978,685</u>	<u>8,177,695</u>
Result of operations as budgeted	<u>\$ 1</u>	<u>\$ 8,668,256</u>	<u>\$ 2,209,598</u>

SUMMARY

- **ANNUAL SURPLUS**

\$9,278,063 (2022 – \$7,957,353)

- **NET FINANCIAL ASSETS**

\$5,548,285 (2022 - \$5,541,583)

- **AUDIT FINDINGS REPORT TO COUNCIL (see report)**

- SIGNIFICANT CONTROL DEFICIENCIES – VACATION ACCRUAL
- NO UNUSUAL ACCOUNTING POLICIES / ESTIMATES
- UNCORRECTED MISSTATEMENTS
- NO SIGNIFICANT DIFFICULTIES

- **THANK YOU TO MANAGEMENT & STAFF**

- **QUESTIONS?**

MOTION ACTION LIST

SHORT TITLE	REQUESTED (DATE)	RESPONSIBLE (WHO)	COUNCIL MOTION (DESCRIPTION)	TARGET (DATE)	STATUS
Clean Energy Improvement Program	December 13, 2022	Director of Operations & Utilities and Director of Finance & Administration	That Committee direct Administration to work with Alberta Municipalities and develop the following and present them at a future committee of the whole meeting: <ul style="list-style-type: none"> • A Clean Energy Improvement Program business case for Jasper • Draft Clean Energy Improvement Tax bylaw 	April 2024	Recommended to be deferred to May 2024
S-Block Parking 2023, Winter Seasonal Service	September 12, 2023	Director of Protective & Legislative	That Committee direct Administration to report back on the 2023-24 S-Block Parking Lot winter seasonal service to a Committee of the Whole meeting in the spring.	May 2024	
Habitat for the Arts	November 22, 2023	Director of Community Development	That Committee direct Administration to discuss transitioning to a public board with Habitat for the Arts and return with a report in 2024.	April 2024	Recommended to be deferred to May 2024
Transit Capital Projects	December 19, 2023	CAO	That Council direct Administration to return to a future Council meeting for approval prior to awarding or procuring any transit capital projects.	May 2024	
2024 Mill Rate	December 19, 2023	Director of Finance & Administration	That Council direct Administration to provide a report on the potential implications of splitting the 2024 net tax increase at ratios other than 5:1 and return to a future Committee of the Whole meeting prior to establishing the 2024 mill rate.	April 2024	Recommended to be deferred to May 2024
Global Covenant of Mayors for Climate & Energy	January 9, 2024	CAO	That Committee recommend Council postpone the consideration of joining the "Global	July 2024	

Municipality of Jasper

			Covenant of Mayors for Climate & Energy" until July 2024.		
Crosswalks near School Zones	January 23, 2024	Director of Operations & Utilities and Director of Protective & Legislative Services	That Committee refer the matter of pedestrian safety at the crosswalks on Bonhomme Street adjacent to the sports fields and the Southview Co-ops to the Traffic Advisory Committee.	May 2024	
Parks Canada Maligne Canyon Transit Service Request	February 13, 2024	CAO	That Committee refer the transit service request from Parks Canada to Administration for a report at a future Committee of the Whole meeting.	April 2024	
Climate Change Adaptation Action Plan	February 27, 2024	CAO	That Committee direct Administration to return to a future Committee meeting with recommendations on developing a Climate Change Adaptation Action Plan.	June 2024	
The Men's Shed	March 12, 2024	Director of Community Development	That Committee direct Administration to develop a partnership to create a Men's Shed in one bay of the 3-bay garage at the Activity Centre and return to a future Committee meeting with the proposed partnership agreement.	June 2024	
Utilities Workshop & Jasper United Church Request	March 12, 2024	CAO and Director of Finance & Administration	That Committee direct Administration to set-up a utilities workshop to review the current model within the next three months; and that Committee tables this request to that workshop.	June 2024	
Jasper Skatepark Committee	March 19, 2024	CAO and Director of Finance & Administration	That Council authorise, in principle, interim financing to the Jasper Skatepark Committee, not to exceed \$150,000, with loan details to be presented to Council following completion of the Skatepark construction.	September 2024	
Federal Housing Advocacy	April 9, 2024	CAO	That Committee direct Administration to contact the office of the Federal Housing and Infrastructure Minister to coordinate an advocacy meeting.	May 2024	

Municipality of Jasper

Transit Service Standards Policy	April 9, 2024	CAO	That Committee direct Administration to revise the Transit Service Standards Policy and return to a future Committee of the Whole meeting.	April 2024	
ATCO Streetlights	April 16, 2024	CAO and Director of Finance & Administration	That Council direct Administration to come back to a future Committee of the Whole meeting with recommendations on: <ul style="list-style-type: none"> • the conversion to LED lighting • the replacement of decorative fixtures 	May 2024	