ELECTED OFFICIAL COMPENSATION REVIEW COMMITTEE

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Graph 1.1 Total Elected Officials Remuneration



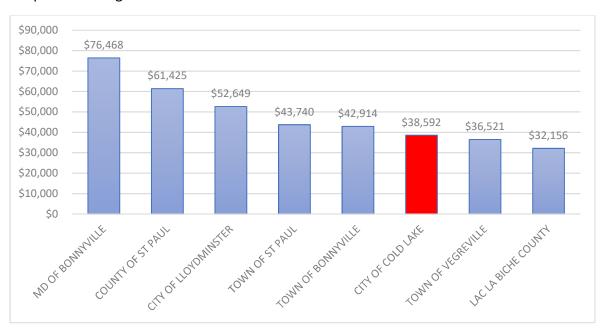
^{*}Remuneration data is total compensation for all elected officials as reported on the municipality's 2022 Financial Statements.

Table 1.1 Total Elected Officials Remuneration

MUNICIPALITY	POPULATION	COMPENSATION
MD OF BONNYVILLE	12,897	\$ 561,208
CITY OF LLOYDMINSTER	36,508	\$ 439,712
LAC LA BICHE COUNTY	7,673	\$ 367,391
COUNTY OF ST PAUL	6,306	\$ 366,820
TOWN OF BONNYVILLE	6,404	\$ 337,823
TOWN OF ST PAUL	5,863	\$ 328,519
CITY OF COLD LAKE	15,661	\$ 303,148
TOWN OF VEGREVILLE	5,689	\$ 284,357
AVERAGE		\$ 373,622

^{*}Remuneration data is total compensation for all elected officials as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census.

Graph 1.2 Average Annual Councilor Remuneration



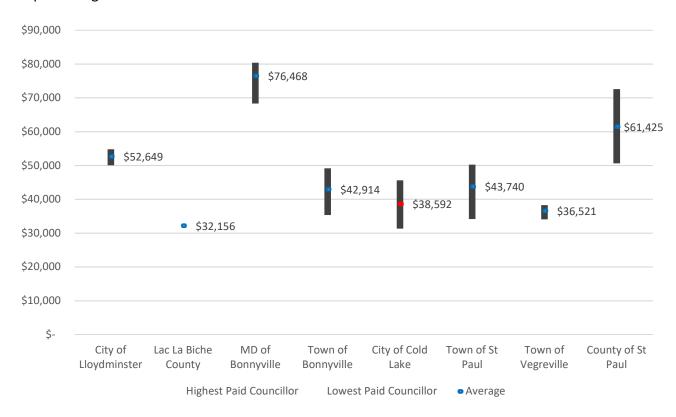
^{*}Remuneration data is the average Councilor compensation as reported on the municipality's 2022 Financial Statements.

Table 1.2 Average Annual Councilor Remuneration

MUNICIPALITY	POPULATION	AVERAGE COUNCILOR COMPENSATION
MD OF BONNYVILLE	12,897	\$ 76,468
COUNTY OF ST PAUL	6,306	\$ 61,425
CITY OF LLOYDMINSTER	36,508	\$ 52,649
TOWN OF ST PAUL	5,863	\$ 43,740
TOWN OF BONNYVILLE	6,404	\$ 42,914
CITY OF COLD LAKE	15,661	\$ 38,592
TOWN OF VEGREVILLE	5,689	\$ 36,521
LAC LA BICHE COUNTY	7,673	\$ 32,156
AVERAGE		\$ 48,058

^{*}Remuneration data is the average Councilor compensation as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census.

Graph 1.3 Highest and Lowest Annual Councilor Remuneration



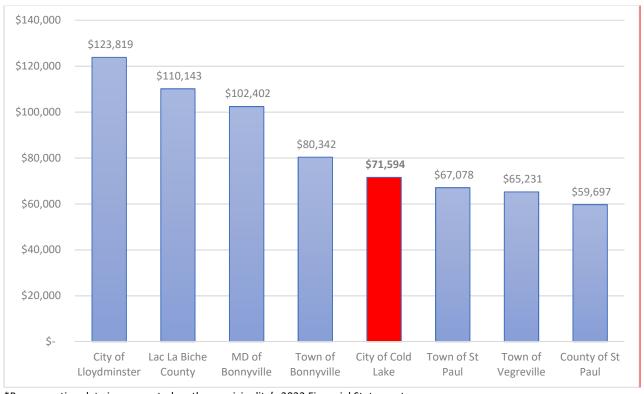
 $^{{}^{*}}$ Remuneration data is as reported on the municipality's 2022 Financial Statements.

Table 1.3 Highest and Lowest Annual Councilor Remuneration

MUNICIPALITY	HIGHEST PAID	LOWEST PAID	AVERAGE	TOTAL
MD OF BONNYVILLE	\$ 80,416	\$ 68,313	\$ 76,468	\$ 561,208
COUNTY OF ST PAUL	\$ 72,570	\$ 50,612	\$ 61,425	\$ 366,820
CITY OF LLOYDMINSTER	\$ 54,800	\$ 50,056	\$ 52,649	\$ 439,712
TOWN OF ST PAUL	\$ 50,215	\$ 34,134	\$ 43,740	\$ 328,519
TOWN OF BONNYVILLE	\$ 49,155	\$ 35,356	\$ 42,914	\$ 337,823
CITY OF COLD LAKE	\$ 45,588	\$ 31,319	\$ 38,592	\$ 303,148
TOWN OF VEGREVILLE	\$ 38,249	\$ 34,056	\$ 36,521	\$ 284,357
LAC LA BICHE COUNTY	\$ 32,156	\$ 32,156	\$ 32,156	\$ 367,391
AVERAGE	\$ 52,894	\$ 42,000	\$ 48,058	\$ 373,622

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census.

Graph 1.4 Chief Elected Official (Mayor or Reeve) Annual Remuneration



^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements.

Table 1.4 Chief Elected Official (Mayor or Reeve) Annual Remuneration

MUNICIPALITY	POPULATION	MAYOR / REEVE COMPENSATION
CITY OF LLOYDMINSTER	36,508	\$ 123,819
LAC LA BICHE COUNTY	7,673	\$ 110,143
MD OF BONNYVILLE	12,897	\$ 102,402
TOWN OF BONNYVILLE	6,404	\$ 80,342
CITY OF COLD LAKE	15,661	\$ 71,594
TOWN OF ST PAUL	5,863	\$ 67,078
TOWN OF VEGREVILLE	5,689	\$ 65,231
COUNTY OF ST PAUL	6,306	\$ 59,697
AVERAGE		\$ 85,038

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census.

Graph 1.5.1 Total Elected Official Compensation per Population



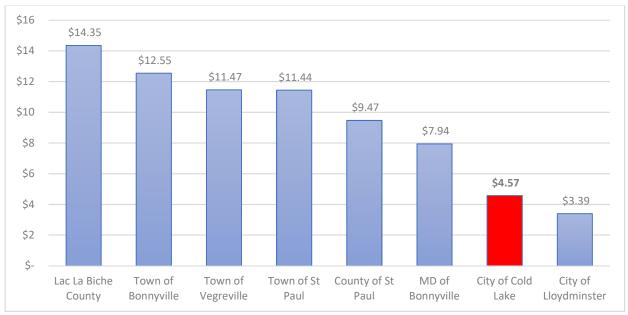
^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The total elected officials (all councilors plus mayor/reeve) compensation was divided by population.

Table 1.5.1 Total Elected Official Compensation per Population

MUNICIPALITY	POPULATION	COMPENSATION	COMPENSATION PER POPULATION
CITY OF LLOYDMINSTER	36,508	\$ 439,712	\$ 12.04
CITY OF COLD LAKE	15,661	\$ 303,148	\$ 19.36
MD OF BONNYVILLE	12,897	\$ 561,208	\$ 43.51
LAC LA BICHE COUNTY	7,673	\$ 367,391	\$ 47.88
TOWN OF VEGREVILLE	5,689	\$ 284,357	\$ 49.98
TOWN OF BONNYVILLE	6,404	\$ 337,823	\$ 52.75
TOWN OF ST PAUL	5,863	\$ 328,519	\$ 56.03
COUNTY OF ST PAUL	6,306	\$ 366,820	\$ 58.17
AVERAGE			\$ 42.47

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The total elected officials (all councilors plus mayor/reeve) compensation was divided by population.

Graph 1.5.2 Chief Elected Official (Mayor or Reeve) Compensation per Population



^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The Chief Elected Official's compensation was divided by population.

Table 1.5.2 Chief Elected Official (Mayor or Reeve) Compensation per Population

MUNICIPALITY	POPULATION	MAYOR / REEVE COMPENSATION	COMPENSATION PER POPULATION
LAC LA BICHE COUNTY	7,673	\$ 110,143	\$ 14.35
TOWN OF BONNYVILLE	6,404	\$ 80,342	\$ 12.55
TOWN OF VEGREVILLE	5,689	\$ 65,231	\$ 11.47
TOWN OF ST PAUL	5,863	\$ 67,078	\$ 11.44
COUNTY OF ST PAUL	6,306	\$ 59,697	\$ 9.47
MD OF BONNYVILLE	12,897	\$ 102,402	\$ 7.94
CITY OF COLD LAKE	15,661	\$ 71,594	\$ 4.57
CITY OF LLOYDMINSTER	36,508	\$ 123,819	\$ 3.39
AVERAGE			\$ 9.40

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The Chief Elected Official's compensation was divided by population.

Graph 1.5.3 Councilors Compensation per Population



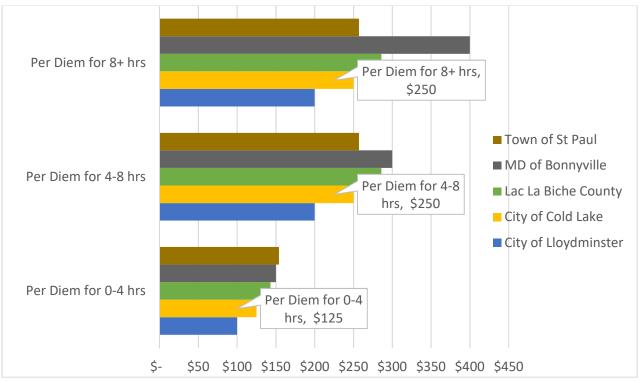
^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The total Councilor's compensation was divided by population.

Table 1.5.3 Councilors Compensation per Population

MUNICIPALITY	POPULATION	TOTAL COMPENSATION	COMPENSATION PER POPULATION
COUNTY OF ST PAUL	6,306	\$ 307,123	\$ 48.70
TOWN OF ST PAUL	5,863	\$ 261,441	\$ 44.59
TOWN OF BONNYVILLE	6,404	\$ 257,481	\$ 40.21
TOWN OF VEGREVILLE	5,689	\$ 219,126	\$ 38.52
MD OF BONNYVILLE	12,897	\$ 458,806	\$ 35.57
LAC LA BICHE COUNTY	7,673	\$ 257,248	\$ 33.53
CITY OF COLD LAKE	15,661	\$ 231,554	\$ 14.79
CITY OF LLOYDMINSTER	36,508	\$ 315,893	\$ 8.65
AVERAGE			\$ 33.07

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The total Councilor's compensation was divided by population.

Graph 1.6 Per Diems



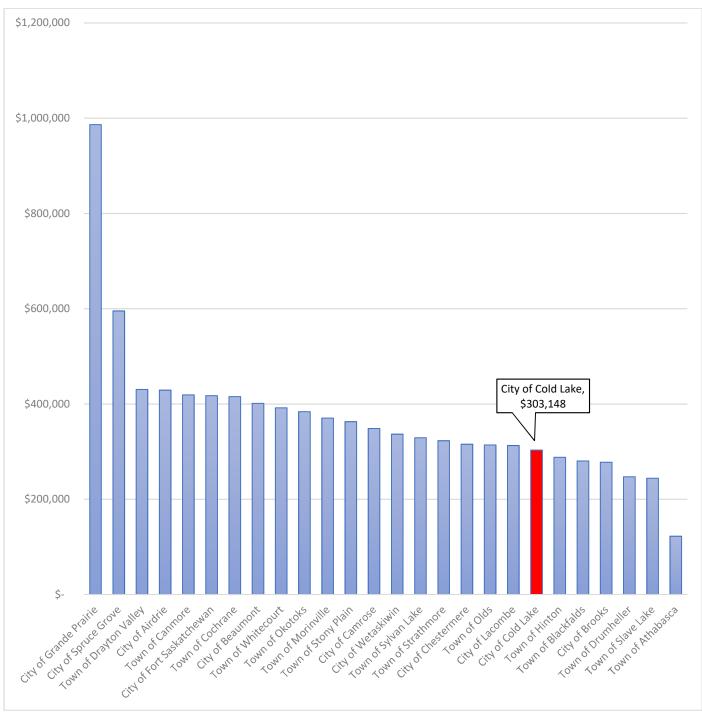
^{*}Per Diem data is as per the Policies of the municipalities.

Table 1.6 Per Diems

MUNICIPALITY	PER DIEM	PER DIEM	PER DIEM
	FOR 0-4 HRS	FOR 4-8 HRS	FOR 8+ HRS
CITY OF LLOYDMINSTER	\$ 100	\$ 200	\$ 200
CITY OF COLD LAKE	\$ 125	\$ 250	\$ 250
LAC LA BICHE COUNTY	\$ 143	\$ 286	\$ 286
MD OF BONNYVILLE	\$ 150	\$ 300	\$ 400
TOWN OF ST PAUL	\$ 154	\$ 257	\$ 257
AVERAGE	\$ 141	\$ 261	\$ 295

^{*}Per Diem data is as per the Policies of the municipalities.

Graph 2.1 Total Elected Officials Remuneration



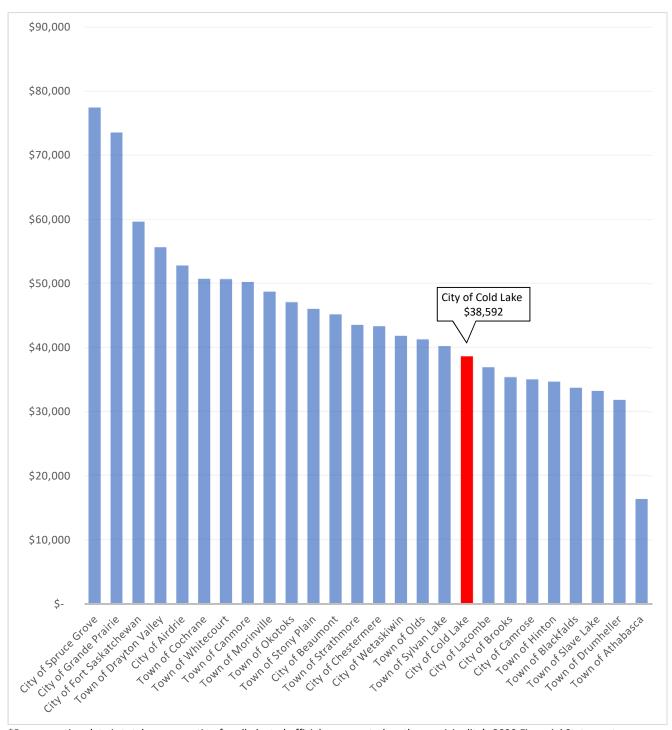
^{*}Remuneration data is total compensation for all elected officials as reported on the municipality's 2022 Financial Statements.

Table 2.1 Total Elected Officials Remuneration

URBAN AREA	POPULATION	COMPENSATION
CITY OF GRANDE PRAIRIE	64,141	\$ 986,498
CITY OF SPRUCE GROVE	37,645	\$ 595,391
TOWN OF DRAYTON VALLEY	7,291	\$ 430,730
CITY OF AIRDRIE	74,100	\$ 429,142
TOWN OF CANMORE	14,530	\$ 419,118
CITY OF FORT SASKATCHEWAN	28,045	\$ 417,457
TOWN OF COCHRANE	32,199	\$ 415,424
CITY OF BEAUMONT	20,888	\$ 401,353
TOWN OF WHITECOURT	9,927	\$ 392,021
TOWN OF OKOTOKS	30,405	\$ 384,000
TOWN OF MORINVILLE	10,498	\$ 370,433
TOWN OF STONY PLAIN	17,993	\$ 362,950
CITY OF CAMROSE	18,772	\$ 348,606
CITY OF WETASKIWIN	12,317	\$ 336,758
TOWN OF SYLVAN LAKE	16,802	\$ 329,295
TOWN OF STRATHMORE	14,339	\$ 322,966
CITY OF CHESTERMERE	22,163	\$ 315,649
TOWN OF OLDS	9,209	\$ 314,021
CITY OF LACOMBE	13,396	\$ 312,887
CITY OF COLD LAKE	15,661	\$ 303,148
TOWN OF HINTON	10,087	\$ 288,127
TOWN OF BLACKFALDS	11,962	\$ 280,446
CITY OF BROOKS	14,924	\$ 277,892
TOWN OF DRUMHELLER	7,909	\$ 247,264
TOWN OF SLAVE LAKE	6,836	\$ 244,142
TOWN OF ATHABASCA	2,759	\$ 122,478
AVERAGE	and the standard of the standa	\$ 371,084

^{*}Remuneration data is total compensation for all elected officials as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census.

Graph 2.2 Average Annual Councilor Remuneration



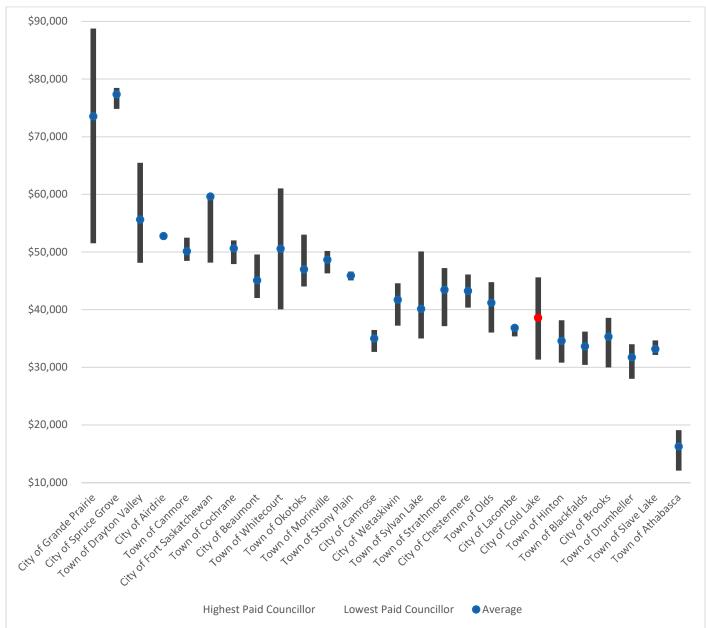
^{*}Remuneration data is total compensation for all elected officials as reported on the municipality's 2022 Financial Statements.

Table 2.2 Average Annual Councilor Remuneration

URBAN AREA	POPULATION	AVERAGE COUNCILOR COMPENSATION
CITY OF GRANDE PRAIRIE	64,141	\$ 73,537
CITY OF SPRUCE GROVE	37,645	\$ 77,374
TOWN OF DRAYTON VALLEY	7,291	\$ 55,640
CITY OF AIRDRIE	74,100	\$ 52,780
TOWN OF CANMORE	14,530	\$ 50,134
CITY OF FORT SASKATCHEWAN	28,045	\$ 59,637
TOWN OF COCHRANE	32,199	\$ 50,638
CITY OF BEAUMONT	20,888	\$ 45,085
TOWN OF WHITECOURT	9,927	\$ 50,578
TOWN OF OKOTOKS	30,405	\$ 47,000
TOWN OF MORINVILLE	10,498	\$ 48,665
TOWN OF STONY PLAIN	17,993	\$ 45,933
CITY OF CAMROSE	18,772	\$ 35,000
CITY OF WETASKIWIN	12,317	\$ 41,737
TOWN OF SYLVAN LAKE	16,802	\$ 40,152
TOWN OF STRATHMORE	14,339	\$ 43,448
CITY OF CHESTERMERE	22,163	\$ 43,264
TOWN OF OLDS	9,209	\$ 41,215
CITY OF LACOMBE	13,396	\$ 36,845
CITY OF COLD LAKE	15,661	\$ 38,592
TOWN OF HINTON	10,087	\$ 34,606
TOWN OF BLACKFALDS	11,962	\$ 33,642
CITY OF BROOKS	14,924	\$ 35,324
TOWN OF DRUMHELLER	7,909	\$ 31,739
TOWN OF SLAVE LAKE	6,836	\$ 33,192
TOWN OF ATHABASCA	2,759	\$ 16,263
AVERAGE		\$ 44,693

^{*}Remuneration data is total compensation for all elected officials as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census.

Graph 2.3 Highest and Lowest Annual Councilor Remuneration



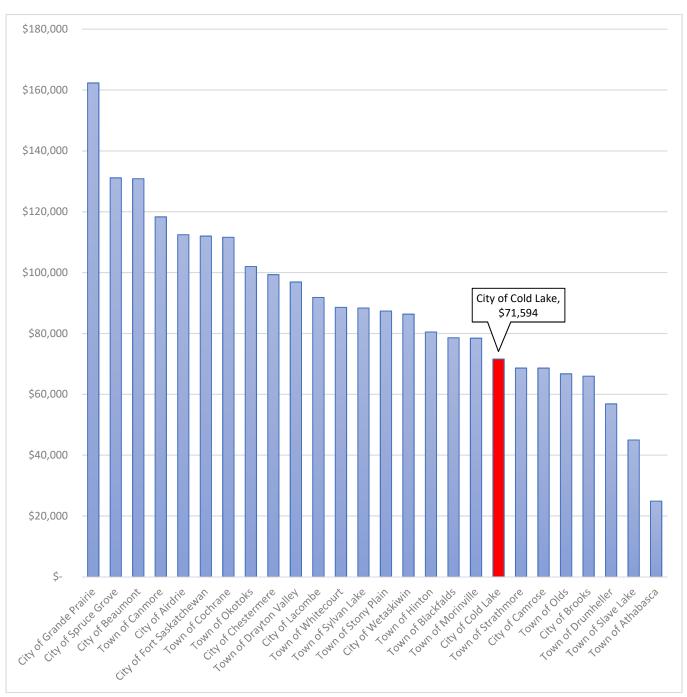
^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements.

Table 2.3 Highest and Lowest Annual Councilor Remuneration

MUNICIPALITY	HIGHEST PAID	LOWEST PAID	AVERAGE	TOTAL
CITY OF GRANDE PRAIRIE	\$ 88,766	\$ 51,513	\$ 73,537	\$ 986,498
CITY OF SPRUCE GROVE	\$ 78,456	\$ 74,827	\$ 77,374	\$ 595,391
TOWN OF DRAYTON VALLEY	\$ 65,466	\$ 48,107	\$ 55,640	\$ 430,730
CITY OF AIRDRIE	\$ 52,780	\$ 52,780	\$ 52,780	\$ 429,142
TOWN OF CANMORE	\$ 52,477	\$ 48,435	\$ 50,134	\$ 419,118
CITY OF FORT SASKATCHEWAN	\$ 53,318	\$ 48,129	\$ 59,637	\$ 417,457
TOWN OF COCHRANE	\$ 52,010	\$ 47,894	\$ 50,638	\$ 415,424
CITY OF BEAUMONT	\$ 49,564	\$ 42,001	\$ 45,085	\$ 401,353
TOWN OF WHITECOURT	\$ 61,025	\$ 40,038	\$ 50,578	\$ 392,021
TOWN OF OKOTOKS	\$ 53,000	\$ 44,000	\$ 47,000	\$ 384,000
TOWN OF MORINVILLE	\$ 50,175	\$ 46,280	\$ 48,665	\$ 370,433
TOWN OF STONY PLAIN	\$ 46,597	\$ 45,072	\$ 45,933	\$ 362,950
CITY OF CAMROSE	\$ 36,454	\$ 32,641	\$ 35,000	\$ 348,606
CITY OF WETASKIWIN	\$ 44,571	\$ 37,211	\$ 41,737	\$ 336,758
TOWN OF SYLVAN LAKE	\$ 50,097	\$ 34,973	\$ 40,152	\$ 329,295
TOWN OF STRATHMORE	\$ 47,195	\$ 37,109	\$ 43,448	\$ 322,966
CITY OF CHESTERMERE	\$ 46,084	\$ 40,342	\$ 43,264	\$ 315,649
TOWN OF OLDS	\$ 44,750	\$ 36,011	\$ 41,215	\$ 314,021
CITY OF LACOMBE	\$ 37,147	\$ 35,333	\$ 36,845	\$ 312,887
CITY OF COLD LAKE	\$ 45,588	\$ 31,319	\$ 38,592	\$ 303,148
TOWN OF HINTON	\$ 38,139	\$ 30,786	\$ 34,606	\$ 288,127
TOWN OF BLACKFALDS	\$ 36,182	\$ 30,409	\$ 33,642	\$ 280,446
CITY OF BROOKS	\$ 38,577	\$ 29,959	\$ 35,324	\$ 277,892
TOWN OF DRUMHELLER	\$ 33,989	\$ 27,994	\$ 31,739	\$ 247,264
TOWN OF SLAVE LAKE	\$ 34,664	\$ 32,130	\$ 33,192	\$ 244,142
TOWN OF ATHABASCA	\$ 19,071	\$ 12,083	\$ 16,263	\$ 122,478
AVERAGE	\$ 48,313	\$ 39,899	\$ 44,693	\$ 371,084

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements.

Graph 2.4 Chief Elected Official - Mayor Annual Remuneration



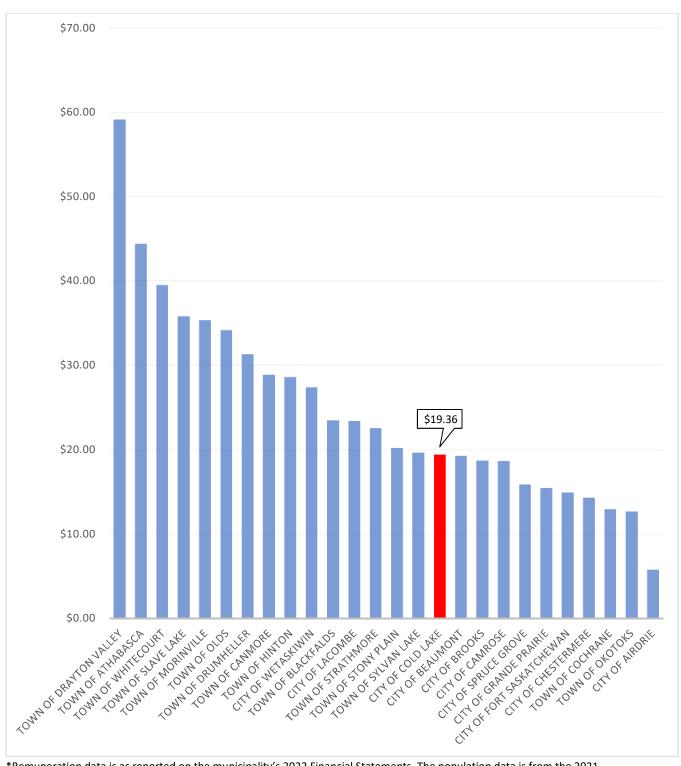
^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census.

Table 2.4 Chief Elected Official - Mayor Annual Remuneration

MUNICIPALITY	POPULATION	MAYOR COMPENSATION
CITY OF GRANDE PRAIRIE	64,141	\$ 162,331
CITY OF SPRUCE GROVE	37,645	\$ 131,145
TOWN OF DRAYTON VALLEY	7,291	\$ 96,908
CITY OF AIRDRIE	74,100	\$ 112,462
TOWN OF CANMORE	14,530	\$ 118,315
CITY OF FORT SASKATCHEWAN	28,045	\$ 111,994
TOWN OF COCHRANE	32,199	\$ 111,596
CITY OF BEAUMONT	20,888	\$ 130,842
TOWN OF WHITECOURT	9,927	\$ 88,552
TOWN OF OKOTOKS	30,405	\$ 102,000
TOWN OF MORINVILLE	10,498	\$ 78,441
TOWN OF STONY PLAIN	17,993	\$ 87,352
CITY OF CAMROSE	18,772	\$ 68,608
CITY OF WETASKIWIN	12,317	\$ 86,337
TOWN OF SYLVAN LAKE	16,802	\$ 88,376
TOWN OF STRATHMORE	14,339	\$ 68,617
CITY OF CHESTERMERE	22,163	\$ 99,328
TOWN OF OLDS	9,209	\$ 66,725
CITY OF LACOMBE	13,396	\$ 91,819
CITY OF COLD LAKE	15,661	\$ 71,594
TOWN OF HINTON	10,087	\$ 80,489
TOWN OF BLACKFALDS	11,962	\$ 78,595
CITY OF BROOKS	14,924	\$ 65,949
TOWN OF DRUMHELLER	7,909	\$ 56,833
TOWN OF SLAVE LAKE	6,836	\$ 44,988
TOWN OF ATHABASCA	2,759	\$ 24,900
AVERAGE		\$ 89,427

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census.

Graph 2.5.1 Total Elected Official Compensation per Population



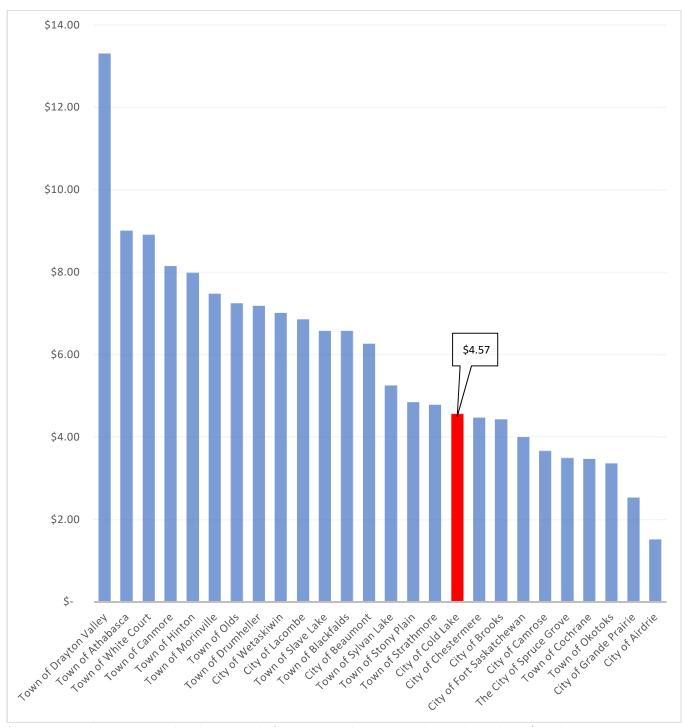
^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The total elected official compensation was divided by population.

Table 2.5.1 Total Elected Official Compensation per Population

MUNICIPALITY	POPULATION	TOTAL COMPENSATION	COMPENSATION PER POPULATION
TOWN OF DRAYTON VALLEY	7,291	\$ 430,730	\$ 59.08
TOWN OF ATHABASCA	2,759	\$ 122,478	\$ 44.39
TOWN OF WHITECOURT	9,927	\$ 392,021	\$ 39.49
TOWN OF CANMORE	14,530	\$ 419,118	\$ 28.85
TOWN OF HINTON	10,087	\$ 288,127	\$ 28.56
TOWN OF MORINVILLE	10,498	\$ 370,433	\$ 35.29
TOWN OF OLDS	9,209	\$ 314,021	\$ 34.10
TOWN OF DRUMHELLER	7,909	\$ 247,264	\$ 31.26
CITY OF WETASKIWIN	12,317	\$ 336,758	\$ 27.34
CITY OF LACOMBE	13,396	\$ 312,887	\$ 23.36
TOWN OF SLAVE LAKE	6,836	\$ 244,142	\$ 35.71
TOWN OF BLACKFALDS	11,962	\$ 280,446	\$ 23.44
CITY OF BEAUMONT	20,888	\$ 401,353	\$ 19.21
TOWN OF SYLVAN LAKE	16,802	\$ 329,295	\$ 19.60
TOWN OF STONY PLAIN	17,993	\$ 362,950	\$ 20.17
TOWN OF STRATHMORE	14,339	\$ 322,966	\$ 22.52
CITY OF COLD LAKE	15,661	\$ 303,148	\$ 19.36
CITY OF CHESTERMERE	22,163	\$ 315,649	\$ 14.24
CITY OF BROOKS	14,924	\$ 277,892	\$ 18.62
CITY OF FORT SASKATCHEWAN	28,045	\$ 417,457	\$ 14.89
CITY OF CAMROSE	18,772	\$ 348,606	\$ 18.57
CITY OF SPRUCE GROVE	37,645	\$ 595,391	\$ 15.82
TOWN OF COCHRANE	32,199	\$ 415,424	\$ 12.90
TOWN OF OKOTOKS	30,405	\$ 384,000	\$ 12.63
CITY OF GRANDE PRAIRIE	64,141	\$ 986,498	\$ 15.38
CITY OF AIRDRIE	74,100	\$ 429,142	\$ 5.79
AVERAGE		\$ 371,084	\$ 24.64

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The total elected official compensation was divided by population.

Graph 2.5.2 Chief Elected Official Compensation per Population



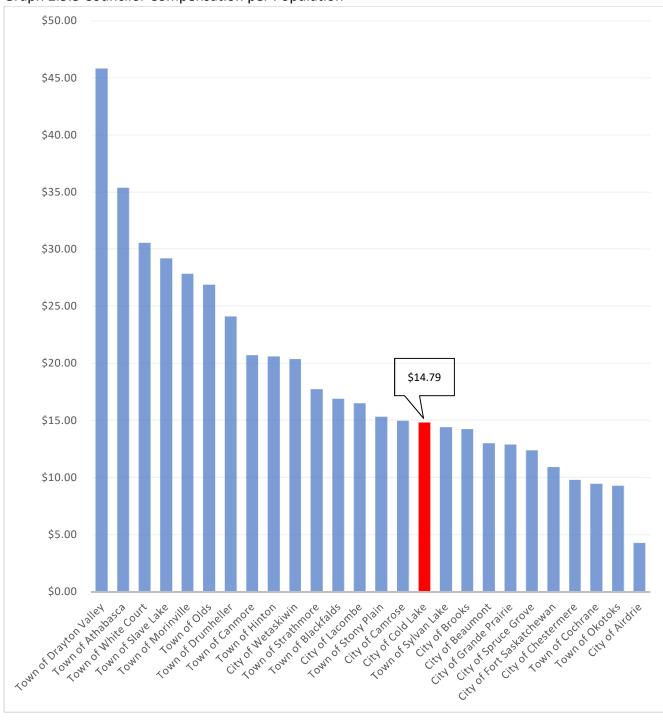
^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The chief elected official (mayor) compensation was divided by population.

Table 2.5.2 Chief Elected Official Compensation per Population

MUNICIPALITY	POPULATION	TOTAL	COMPENSATION
	. 0. 02	COMPENSATION	PER POPULATION
TOWN OF DRAYTON VALLEY	7,291	\$ 96,908	\$ 13.29
TOWN OF ATHABASCA	2,759	\$ 24,900	\$ 9.03
TOWN OF WHITECOURT	9,927	\$ 88,552	\$ 8.92
TOWN OF CANMORE	14,530	\$ 118,315	\$ 8.14
TOWN OF HINTON	10,087	\$ 80,489	\$ 7.98
TOWN OF MORINVILLE	10,498	\$ 78,441	\$ 7.47
TOWN OF OLDS	9,209	\$ 66,725	\$ 7.25
TOWN OF DRUMHELLER	7,909	\$ 56,833	\$ 7.19
CITY OF WETASKIWIN	12,317	\$ 86,337	\$ 7.01
CITY OF LACOMBE	13,396	\$ 91,819	\$ 6.85
TOWN OF SLAVE LAKE	6,836	\$ 44,988	\$ 6.58
TOWN OF BLACKFALDS	11,962	\$ 78,595	\$ 6.57
CITY OF BEAUMONT	20,888	\$ 130,842	\$ 6.26
TOWN OF SYLVAN LAKE	16,802	\$ 88,376	\$ 5.26
TOWN OF STONY PLAIN	17,993	\$ 87,352	\$ 4.85
TOWN OF STRATHMORE	14,339	\$ 68,617	\$ 4.79
CITY OF COLD LAKE	15,661	\$ 71,594	\$ 4.57
CITY OF CHESTERMERE	22,163	\$ 99,328	\$ 4.48
CITY OF BROOKS	14,924	\$ 65,949	\$ 4.42
CITY OF FORT SASKATCHEWAN	28,045	\$ 111,994	\$ 3.99
CITY OF CAMROSE	18,772	\$ 68,608	\$ 3.65
CITY OF SPRUCE GROVE	37,645	\$ 131,145	\$ 3.48
TOWN OF COCHRANE	32,199	\$ 111,596	\$ 3.47
TOWN OF OKOTOKS	30,405	\$ 102,000	\$ 3.35
CITY OF GRANDE PRAIRIE	64,141	\$ 162,331	\$ 2.53
CITY OF AIRDRIE	74,100	\$ 112,462	\$ 1.52
AVERAGE *Pomunoration data is as reported on the		\$ 89,427	\$ 5.88

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The chief elected official (mayor) compensation was divided by population.

Graph 2.5.3 Councilor Compensation per Population



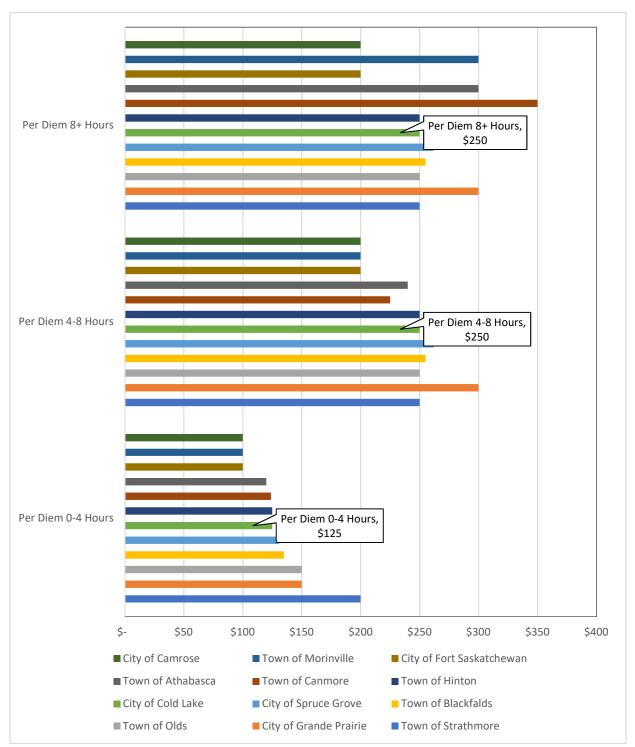
^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The total Councilor's compensation was divided by population.

Table 2.5.3 Councilor Compensation per Population

MUNICIPALITY	POPULATION	TOTAL COMPENSATION	COMPENSATION PER POPULATION
TOWN OF DRAYTON VALLEY	7,291	\$ 333,822	\$ 45.79
TOWN OF ATHABASCA	2,759	\$ 97,578	\$ 35.37
TOWN OF ATTIABASEA TOWN OF WHITECOURT	9,927	\$ 303,469	\$ 30.57
TOWN OF WHITECOOK!	6,836	\$ 199,154	\$ 29.13
TOWN OF SLAVE LAKE TOWN OF MORINVILLE	·		\$ 27.81
	10,498	\$291,992	\$ 26.85
TOWN OF OLDS	9,209	\$ 247,296	· ·
TOWN OF DRUMHELLER	7,909	\$ 190,431	\$ 24.08
TOWN OF CANMORE	14,530	\$ 300,803	\$ 20.70
TOWN OF HINTON	10,087	\$ 207,638	\$ 20.58
CITY OF WETASKIWIN	12,317	\$ 250,421	\$ 20.33
TOWN OF STRATHMORE	14,339	\$ 254,349	\$ 17.74
TOWN OF BLACKFALDS	11,962	\$ 201,851	\$ 16.87
CITY OF LACOMBE	13,396	\$ 221,068	\$ 16.50
TOWN OF STONY PLAIN	17,993	\$ 275,598	\$ 15.32
CITY OF CAMROSE	18,772	\$ 279,998	\$ 14.92
CITY OF COLD LAKE	15,661	\$ 231,554	\$ 14.79
TOWN OF SYLVAN LAKE	16,802	\$ 240,919	\$ 14.34
CITY OF BROOKS	14,924	\$ 211,943	\$ 14.20
CITY OF BEAUMONT	20,888	\$ 270,511	\$ 12.95
CITY OF GRANDE PRAIRIE	64,141	\$ 824,167	\$ 12.85
CITY OF SPRUCE GROVE	37,645	\$ 464,246	\$ 12.33
CITY OF FORT SASKATCHEWAN	28,045	\$ 305,463	\$ 10.89
CITY OF CHESTERMERE	22,163	\$ 216,321	\$ 9.76
TOWN OF COCHRANE	32,199	\$ 303,828	\$ 9.44
TOWN OF OKOTOKS	30,405	\$ 282,000	\$ 9.27
CITY OF AIRDRIE	74,100	\$ 316,680	\$ 4.27
AVERAGE *Remuneration data is as reported on the mur	· · · · · · · · · · · · · · · · · · ·	\$ 281,658	\$ 18.76

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The total Councilor's compensation was divided by population.

Graph 2.6 Per Diems



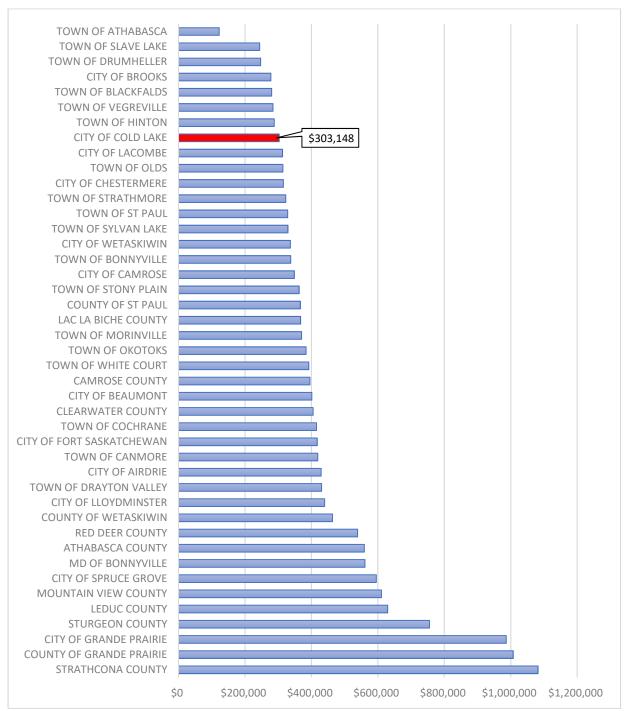
^{*}Per Diem data is as per the Policies of the municipalities.

Table 2.6 Per Diems

MUNICIPALITY	PER DIEM 0-4 HOURS	PER DIEM 4-8 HOURS	PER DIEM 8+ HOURS
TOWN OF STRATHMORE	\$ 200	\$ 250	\$ 250
CITY OF GRANDE PRAIRIE	\$ 150	\$ 300	\$ 300
TOWN OF OLDS	\$ 150	\$ 250	\$ 250
TOWN OF BLACKFALDS	\$ 135	\$ 255	\$ 255
CITY OF SPRUCE GROVE	\$ 131	\$ 262	\$ 262
CITY OF COLD LAKE	\$ 125	\$ 250	\$ 250
TOWN OF HINTON	\$ 125	\$ 250	\$ 250
TOWN OF CANMORE	\$ 124	\$ 225	\$ 350
TOWN OF ATHABASCA	\$ 120	\$ 240	\$ 300
CITY OF FORT SASKATCHEWAN	\$ 100	\$ 200	\$ 200
TOWN OF MORINVILLE	\$ 100	\$ 200	\$ 300
CITY OF CAMROSE	\$ 100	\$ 200	\$ 200
AVERAGE	\$ 130	\$ 240	\$ 244

^{*}Per Diem data is as per the Policies of the municipalities.

Graph 3.1 Total Elected Officials Remuneration



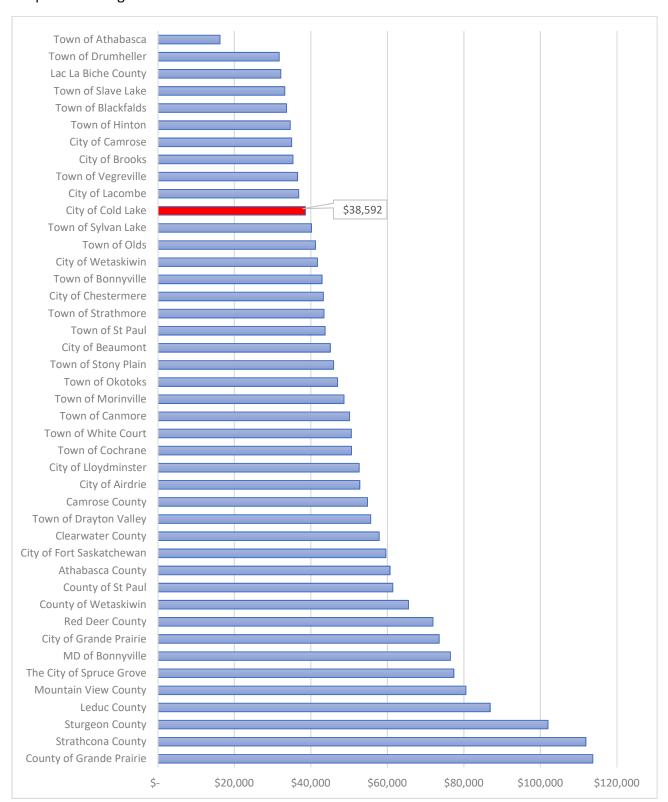
^{*}Remuneration data is total compensation for all elected officials as reported on the municipality's 2022 Financial Statements.

Table 3.1 Total Elected Officials Remuneration

MUNICIPALITY	POPULATION	COMPENSATION
STRATHCONA COUNTY	99,225	\$ 1,082,000
COUNTY OF GRANDE PRAIRIE	25,928	\$ 1,007,343
CITY OF GRANDE PRAIRIE	64,141	\$ 986,498
STURGEON COUNTY	20,945	\$ 755,198
LEDUC COUNTY	14,547	\$ 629,637
MOUNTAIN VIEW COUNTY	12,981	\$ 610,769
CITY OF SPRUCE GROVE	37,645	\$ 595,391
MD OF BONNYVILLE	12,897	\$ 561,208
ATHABASCA COUNTY	9,959	\$ 559,120
RED DEER COUNTY	21,930	\$ 539,196
COUNTY OF WETASKIWIN	11,684	\$ 463,551
CITY OF LLOYDMINSTER	36,508	\$ 439,712
TOWN OF DRAYTON VALLEY	7,291	\$ 430,730
CITY OF AIRDRIE	74,100	\$ 429,142
TOWN OF CANMORE	14,530	\$ 419,118
CITY OF FORT SASKATCHEWAN	28,045	\$ 417,457
TOWN OF COCHRANE	32,199	\$ 415,424
CLEARWATER COUNTY	12,099	\$ 404,975
CITY OF BEAUMONT	20,888	\$ 401,353
CAMROSE COUNTY	9,208	\$ 395,377
TOWN OF WHITE COURT	9,927	\$ 392,021
TOWN OF OKOTOKS	30,405	\$ 384,000
TOWN OF MORINVILLE	10,498	\$ 370,433
LAC LA BICHE COUNTY	7,673	\$ 367,391
COUNTY OF ST PAUL	6,306	\$ 366,820
TOWN OF STONY PLAIN	17,993	\$ 362,950
CITY OF CAMROSE	18,772	\$ 348,606
TOWN OF BONNYVILLE	6,404	\$ 337,823
CITY OF WETASKIWIN	12,317	\$ 336,758
TOWN OF SYLVAN LAKE	16,802	\$ 329,295
TOWN OF ST PAUL	5,863	\$ 328,519
TOWN OF STRATHMORE	14,339	\$ 322,966
CITY OF CHESTERMERE	22,163	\$ 315,649
TOWN OF OLDS	9,209	\$ 314,021
CITY OF LACOMBE	13,396	\$ 312,887
CITY OF COLD LAKE	15,661	\$ 303,148
TOWN OF HINTON	10,087	\$ 288,127
TOWN OF VEGREVILLE	5,689	\$ 284,357
TOWN OF BLACKFALDS	11,962	\$ 280,446
CITY OF BROOKS	14,924	\$ 277,892
TOWN OF DRUMHELLER	7,909	\$ 247,264
TOWN OF SLAVE LAKE	6,836	\$ 244,142
TOWN OF ATHABASCA	2,759	\$ 122,478
AVERAGE		\$ 433,029

^{*}Remuneration data is total compensation for all elected officials as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census.

Graph 3.2 Average Annual Councilor Remuneration



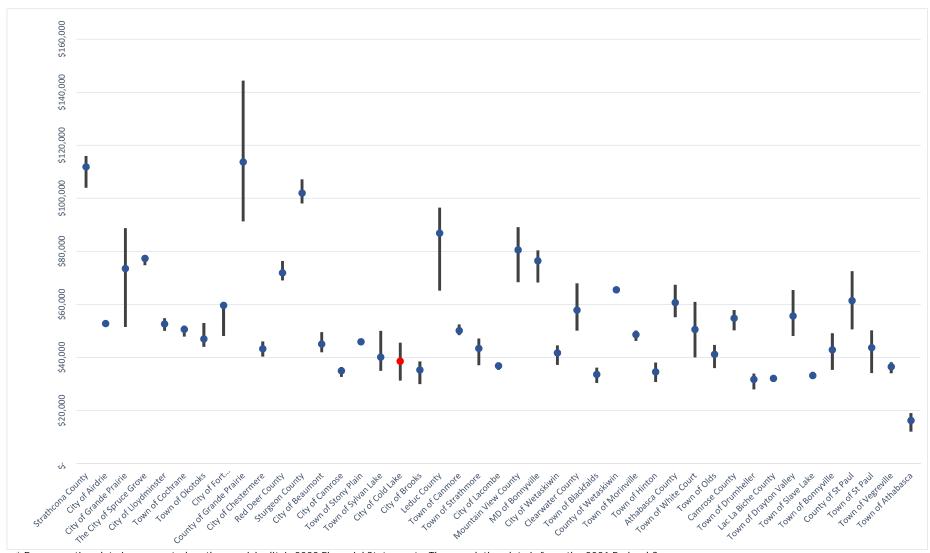
^{*}Remuneration data is the average Councilor compensation as reported on the municipality's 2022 Financial Statements.

Table 3.2 Average Annual Councilor Remuneration

MUNICIPALITY	POPULATION	AVERAGE COUNCILOR COMPENSATION
COUNTY OF GRANDE PRAIRIE	25,928	\$ 113,707
STRATHCONA COUNTY	99,225	\$ 111,875
STURGEON COUNTY	20,945	\$ 101,985
LEDUC COUNTY	14,547	\$ 86,869
MOUNTAIN VIEW COUNTY	12,981	\$ 80,544
THE CITY OF SPRUCE GROVE	37,645	\$ 77,374
MD OF BONNYVILLE	12,897	\$ 76,468
CITY OF GRANDE PRAIRIE	64,141	\$ 73,537
RED DEER COUNTY	21,930	\$ 71,903
COUNTY OF WETASKIWIN	11,684	\$ 65,523
COUNTY OF ST PAUL	6,306	\$ 61,425
ATHABASCA COUNTY	9,959	\$ 60,689
CITY OF FORT SASKATCHEWAN	28,045	\$ 59,637
CLEARWATER COUNTY	12,099	\$ 57,854
TOWN OF DRAYTON VALLEY	7,291	\$ 55,640
CAMROSE COUNTY	9,208	\$ 54,803
CITY OF AIRDRIE	74,100	\$ 52,780
CITY OF LLOYDMINSTER	36,508	\$ 52,649
TOWN OF COCHRANE	32,199	\$ 50,638
TOWN OF WHITE COURT	9,927	\$ 50,578
TOWN OF CANMORE	14,530	\$ 50,134
TOWN OF MORINVILLE	10,498	\$ 48,665
TOWN OF OKOTOKS	30,405	\$ 47,000
TOWN OF STONY PLAIN	17,993	\$ 45,933
CITY OF BEAUMONT	20,888	\$ 45,085
TOWN OF ST PAUL	5,863	\$ 43,740
TOWN OF STRATHMORE	14,339	\$ 43,448
CITY OF CHESTERMERE	22,163	\$ 43,264
TOWN OF BONNYVILLE	6,404	\$ 42,914
CITY OF WETASKIWIN	12,317	\$ 41,737
TOWN OF OLDS	9,209	\$ 41,215
TOWN OF SYLVAN LAKE	16,802	\$ 40,152
CITY OF COLD LAKE	15,661	\$ 38,592
CITY OF LACOMBE	13,396	\$ 36,845
TOWN OF VEGREVILLE	5,689	\$ 36,521
CITY OF BROOKS	14,924	\$ 35,324
CITY OF CAMROSE	18,772	\$ 35,000
TOWN OF HINTON	10,087	\$ 34,606
TOWN OF BLACKFALDS	11,962	\$ 33,642
TOWN OF SLAVE LAKE	6,836	\$ 33,192
LAC LA BICHE COUNTY	7,673	\$ 32,156
TOWN OF DRUMHELLER	7,909	\$ 31,739
TOWN OF ATHABASCA	2,759	\$ 16,263

^{*}Remuneration data is the average Councilor compensation as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census.

Graph 3.3 Highest and Lowest Annual Councilor Remuneration



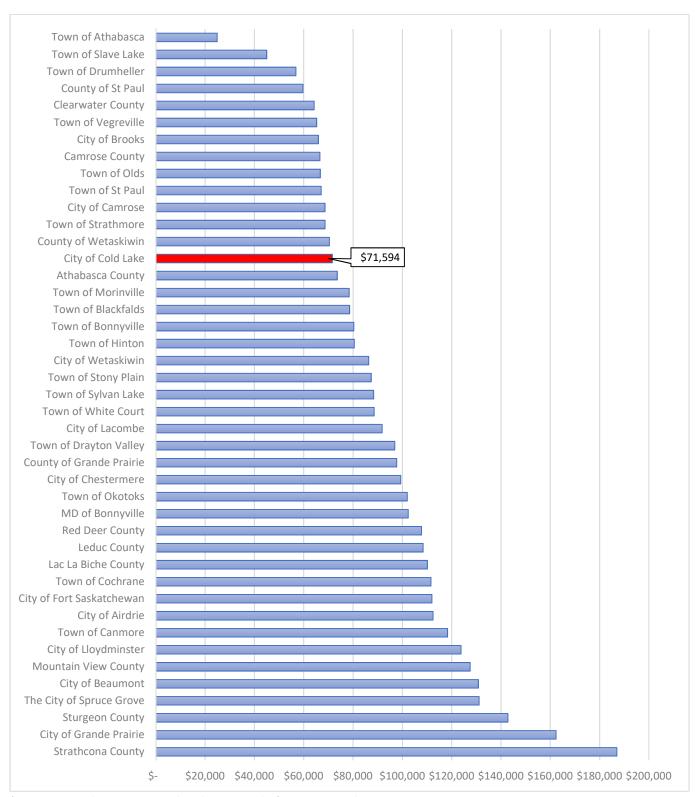
^{*} Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census.

Table 3.3 Highest and Lowest Annual Councilor Remuneration

MUNICIPALITY	HIGHEST PAID	LOWEST PAID	AVERAGE	TOTAL
STRATHCONA COUNTY	\$ 116,000	\$ 104,000	\$ 111,875	\$ 1,082,000
CITY OF AIRDRIE	\$ 52,780	\$ 52,780	\$ 52,780	\$ 429,142
CITY OF GRANDE PRAIRIE	\$ 88,766	\$ 51,513	\$ 73,537	\$ 986,498.
CITY OF SPRUCE GROVE	\$ 78,456	\$ 74,827	\$ 77,374	\$ 595,391
CITY OF LLOYDMINSTER	\$ 54,800	\$ 50,056	\$ 52,649	\$ 439,712
TOWN OF COCHRANE	\$ 52,010	\$ 47,894	\$ 50,638	\$ 415,424
TOWN OF OKOTOKS	\$ 53,000	\$ 44,000	\$ 47,000	\$ 384,000
CITY OF FORT SASKATCHEWAN	\$ 53,318	\$ 48,129	\$ 59,637	\$ 417,457
COUNTY OF GRANDE PRAIRIE	\$ 144,373	\$ 91,308	\$ 113,707	\$ 1,007,343
CITY OF CHESTERMERE	\$ 46,084	\$ 40,342	\$ 43,264	\$ 315,649
RED DEER COUNTY	\$ 76,421	\$ 69,064	\$ 71,903	\$ 539,196
STURGEON COUNTY	\$ 107,179	\$ 98,081	\$ 101,985	\$ 755,198
CITY OF BEAUMONT	\$ 49,564	\$ 42,001	\$ 45,085	\$ 401,353
CITY OF CAMROSE	\$ 36,454	\$ 32,641	\$ 35,000	\$ 348,606
TOWN OF STONY PLAIN	\$ 46,597	\$ 45,072	\$ 45,933	\$ 362,950
TOWN OF SYLVAN LAKE	\$ 50,097	\$ 34,973	\$ 40,152	\$ 329,295
CITY OF COLD LAKE	\$ 45,588	\$ 31,319	\$ 38,592	\$ 303,148
CITY OF BROOKS	\$ 38,577	\$ 29,959	\$ 35,324	\$ 277,892
LEDUC COUNTY	\$ 96,476	\$ 65,218	\$ 86,869	\$ 629,637
TOWN OF CANMORE	\$ 52,477	\$ 48,435	\$ 50,134	\$ 419,118
TOWN OF STRATHMORE	\$ 47,195	\$ 37,109	\$ 43,448	\$ 322,966
CITY OF LACOMBE	\$ 37,147	\$ 35,333	\$ 36,845	\$ 312,887
MOUNTAIN VIEW COUNTY	\$ 89,160	\$ 68,398	\$ 80,544	\$ 610,769
MD OF BONNYVILLE	\$ 80,416	\$ 68,313	\$ 76,468	\$ 561,208
CITY OF WETASKIWIN	\$ 44,571	\$ 37,211	\$ 41,737	\$ 336,758
CLEARWATER COUNTY	\$ 67,933	\$ 50,137	\$ 57,854	\$ 404,975
TOWN OF BLACKFALDS	\$ 36,182	\$ 30,409	\$ 33,642	\$ 280,446
COUNTY OF WETASKIWIN	\$ 65,843	\$ 65,203	\$ 65,523	\$ 463,551
TOWN OF MORINVILLE	\$ 50,175	\$ 46,280	\$ 48,665	\$ 370,433
TOWN OF HINTON	\$ 38,139	\$ 30,786	\$ 34,606	\$ 288,127
ATHABASCA COUNTY	\$ 67,418	\$ 55,209	\$ 60,689	\$ 559,120
TOWN OF WHITE COURT	\$ 61,025	\$ 40,038	\$ 50,578	\$ 392,021
TOWN OF OLDS	\$ 44,750	\$ 36,011	\$ 41,215	\$ 314,021
CAMROSE COUNTY	\$ 57,936	\$ 50,241	\$ 54,803	\$ 395,377
TOWN OF DRUMHELLER	\$ 33,989	\$ 27,994	\$ 31,739	\$ 247,264
LAC LA BICHE COUNTY	\$ 32,156	\$ 32,156	\$ 32,156	\$ 367,391
TOWN OF DRAYTON VALLEY	\$ 65,466	\$ 48,107	\$ 55,640	\$ 430,730
TOWN OF SLAVE LAKE	\$ 34,664	\$ 32,130	\$ 33,192	\$ 244,142
TOWN OF BONNYVILLE	\$ 49,155	\$ 35,356	\$ 42,914	\$ 337,823
COUNTY OF ST PAUL	\$ 72,570	\$ 50,612	\$ 61,425	\$ 366,820
TOWN OF ST PAUL	\$ 50,215	\$ 34,134	\$ 43,740	\$ 328,519
TOWN OF VEGREVILLE	\$ 38,249	\$ 34,056	\$ 36,521	\$ 284,357
TOWN OF ATHABASCA	\$ 19,071	\$ 12,083	\$ 16,263	\$ 122,478
AVERAGE	\$ 58,217	\$47,448	\$53,340	\$ 433,029

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census.

Graph 3.4 Chief Elected Official (Mayor or Reeve) Annual Remuneration



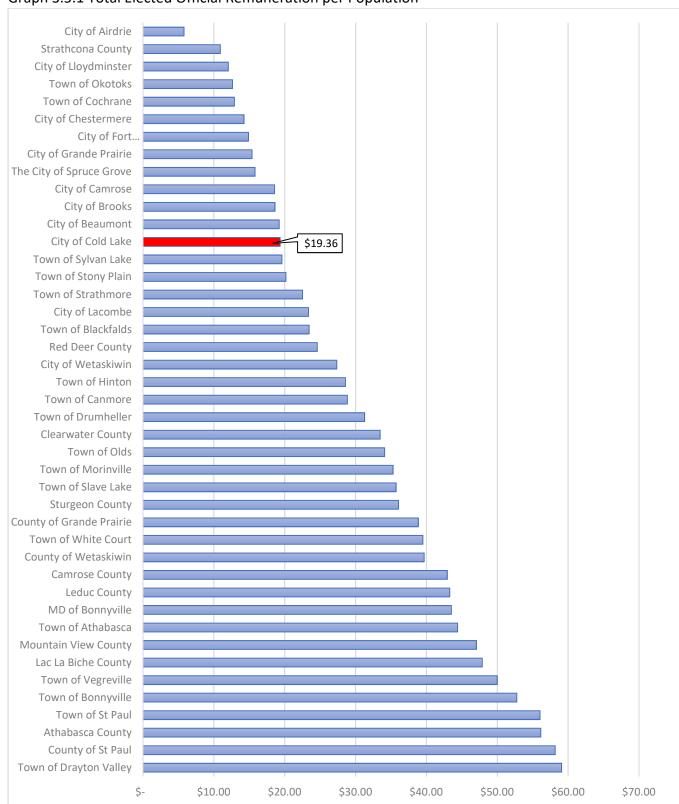
^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements.

Table 3.4 Chief Elected Official (Mayor or Reeve) Annual Remuneration

MUNICIPALITY	POPULATION	MAYOR / REEVE COMPENSATION
STRATHCONA COUNTY	99,225	\$ 187,000
CITY OF GRANDE PRAIRIE	64,141	\$ 162,331
STURGEON COUNTY	20,945	\$ 142,789
CITY OF SPRUCE GROVE	37,645	\$ 131,145
CITY OF BEAUMONT	20,888	\$ 130,842
MOUNTAIN VIEW COUNTY	12,981	\$ 127,504
CITY OF LLOYDMINSTER	36,508	\$ 123,819
TOWN OF CANMORE	14,530	\$ 118,315
CITY OF AIRDRIE	74,100	\$ 112,462
CITY OF FORT SASKATCHEWAN	28,045	\$ 111,994
TOWN OF COCHRANE	32,199	\$ 111,596
LAC LA BICHE COUNTY	7,673	\$ 110,143
LEDUC COUNTY	14,547	\$ 108,424
RED DEER COUNTY	21,930	\$ 107,772
MD OF BONNYVILLE	12,897	\$ 102,402
TOWN OF OKOTOKS	30,405	\$ 102,000
CITY OF CHESTERMERE	22,163	\$ 99,328
COUNTY OF GRANDE PRAIRIE	25,928	\$ 97,686
TOWN OF DRAYTON VALLEY	7,291	\$ 96,908
CITY OF LACOMBE	13,396	\$ 91,819
TOWN OF WHITE COURT	9,927	\$ 88,552
TOWN OF SYLVAN LAKE	16,802	\$ 88,376
TOWN OF STONY PLAIN	17,993	\$ 87,352
CITY OF WETASKIWIN	12,317	\$ 86,337
TOWN OF HINTON	10,087	\$ 80,489
TOWN OF BONNYVILLE	6,404	\$ 80,342
TOWN OF BLACKFALDS	11,962	\$ 78,595
TOWN OF MORINVILLE	10,498	\$ 78,441
ATHABASCA COUNTY	9,959	\$ 73,607
CITY OF COLD LAKE	15,661	\$ 71,594
COUNTY OF WETASKIWIN	11,684	\$ 70,413
TOWN OF STRATHMORE	14,339	\$ 68,617
CITY OF CAMROSE	18,772	\$ 68,608
TOWN OF ST PAUL	5,863	\$ 67,078
TOWN OF OLDS	9,209	\$ 66,725
CAMROSE COUNTY	9,208	\$ 66,560
CITY OF BROOKS	14,924	\$ 65,949
TOWN OF VEGREVILLE	5,689	\$ 65,231
CLEARWATER COUNTY	12,099	\$ 64,248
COUNTY OF ST PAUL	6,306	\$ 59,697
TOWN OF DRUMHELLER	7,909	\$ 56,833
TOWN OF SLAVE LAKE	6,836	\$ 44,988
TOWN OF ATHABASCA	2,759	\$ 24,900
AVERAGE		\$ 92,088

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census.

Graph 3.5.1 Total Elected Official Remuneration per Population



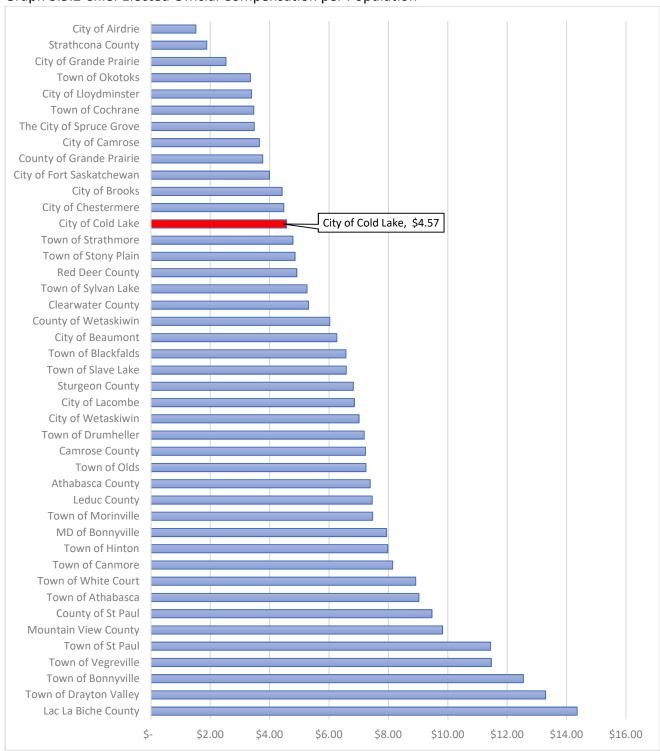
^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements.

Table 3.5.1 Total Elected Official Remuneration per Population

MUNICIPALITY	POPULATION	TOTAL COMPENSATION	COMPENSATION PER POPULATION
STRATHCONA COUNTY	99,225	\$ 1,082,000	\$ 10.90
CITY OF GRANDE PRAIRIE	64,141	\$ 986,498	\$ 15.38
STURGEON COUNTY	20,945	\$ 755,198	\$ 36.06
CITY OF SPRUCE GROVE	37,645	\$ 595,391	\$ 15.82
CITY OF BEAUMONT	20,888	\$ 401,353	\$ 19.21
MOUNTAIN VIEW COUNTY	12,981	\$ 610,769	\$ 47.05
CITY OF LLOYDMINSTER	36,508	\$ 439,712	\$ 12.04
TOWN OF CANMORE	14,530	\$ 419,118	\$ 28.85
CITY OF AIRDRIE	74,100	\$ 429,142	\$ 5.79
CITY OF FORT SASKATCHEWAN	28,045	\$ 417,457	\$ 14.89
TOWN OF COCHRANE	32,199	\$ 415,424	\$ 12.90
LAC LA BICHE COUNTY	7,673	\$ 367,391	\$ 47.88
LEDUC COUNTY	14,547	\$ 629,637	\$ 43.28
RED DEER COUNTY	21,930	\$ 539,196	\$ 24.59
MD OF BONNYVILLE	12,897	\$ 561,208	\$ 43.51
TOWN OF OKOTOKS	30,405	\$ 384,000	\$ 12.63
CITY OF CHESTERMERE	22,163	\$ 315,649	\$ 14.24
COUNTY OF GRANDE PRAIRIE	25,928	\$ 1,007,343	\$ 38.85
TOWN OF DRAYTON VALLEY	7,291	\$ 430,730	\$ 59.08
CITY OF LACOMBE	13,396	\$ 312,887	\$ 23.36
TOWN OF WHITE COURT	9,927	\$ 392,021	\$ 39.49
TOWN OF SYLVAN LAKE	16,802	\$ 329,295	\$ 19.60
TOWN OF STONY PLAIN	17,993	\$ 362,950	\$ 20.17
CITY OF WETASKIWIN	12,317	\$ 336,758	\$ 27.34
TOWN OF HINTON	10,087	\$ 288,127	\$ 28.56
TOWN OF BONNYVILLE	6,404	\$ 337,823	\$ 52.75
TOWN OF BLACKFALDS	11,962	\$ 280,446	\$ 23.44
TOWN OF MORINVILLE	10,498	\$ 370,433	\$ 35.29
ATHABASCA COUNTY	9,959	\$ 559,120	\$ 56.14
CITY OF COLD LAKE	15,661	\$ 303,148	\$ 19.36
COUNTY OF WETASKIWIN	11,684	\$ 463,551	\$ 39.67
TOWN OF STRATHMORE	14,339	\$ 322,966	\$ 22.52
CITY OF CAMROSE	18,772	\$ 348,606	\$ 18.57
TOWN OF ST PAUL	5,863	\$ 16,081	\$ 56.03
TOWN OF OLDS	9,209	\$ 314,021	\$ 34.10
CAMROSE COUNTY	9,208	\$ 395,377	\$ 42.94
CITY OF BROOKS	14,924	\$ 277,892	\$ 18.62
TOWN OF VEGREVILLE	5,689	\$ 284,357	\$ 49.98
CLEARWATER COUNTY	12,099	\$ 404,975	\$ 33.47
COUNTY OF ST PAUL	6,306	\$ 366,820	\$ 58.17
TOWN OF DRUMHELLER	7,909	\$ 247,264	\$ 31.26
TOWN OF SLAVE LAKE	6,836	\$ 244,142	\$ 35.71
TOWN OF ATHABASCA	2,759	\$ 122,478	\$ 44.39
AVERAGE		\$ 436,772	\$ 31.02

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The total elected officials (all councilors plus mayor/reeve) compensation was divided by population

Graph 3.5.2 Chief Elected Official Compensation per Population



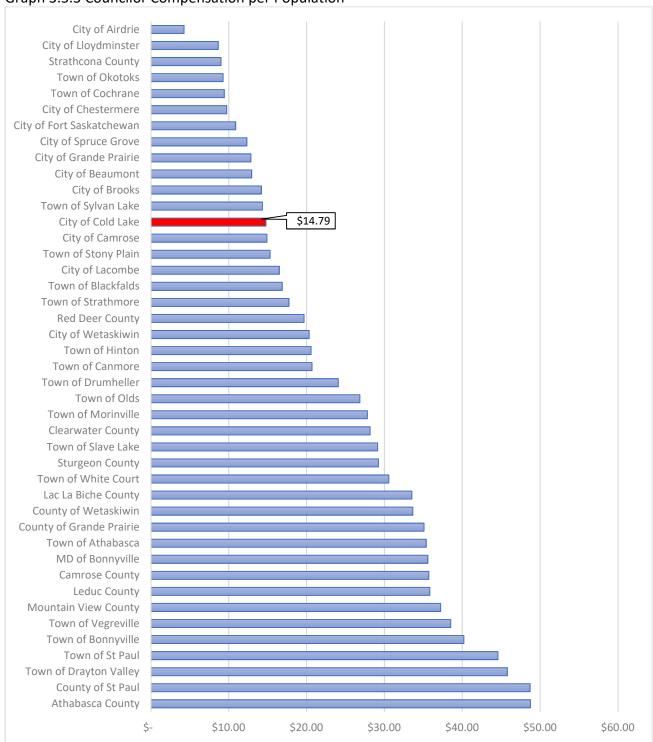
^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The total elected officials (all councilors plus mayor/reeve) compensation was divided by population.

Table 3.5.2 Chief Elected Official Compensation per Population

MUNICIPALITY	POPULATION	COMPENSATION	COMPENSATION PER POPULATION
LAC LA BICHE COUNTY	7,673	\$ 110,143	\$ 14.35
TOWN OF DRAYTON VALLEY	7,291	\$ 96,908	\$ 13.29
TOWN OF BONNYVILLE	6,404	\$ 80,342	\$ 12.55
TOWN OF VEGREVILLE	5,689	\$ 65,231	\$ 11.47
TOWN OF ST PAUL	5,863	\$ 67,078	\$ 11.44
MOUNTAIN VIEW COUNTY	12,981	\$ 127,504	\$ 9.82
COUNTY OF ST PAUL	6,306	\$ 59,697	\$ 9.47
TOWN OF ATHABASCA	2,759	\$ 24,900	\$ 9.03
TOWN OF WHITE COURT	9,927	\$ 88,552	\$ 8.92
TOWN OF CANMORE	14,530	\$ 118,315	\$ 8.14
TOWN OF HINTON	10,087	\$ 80,489	\$ 7.98
MD OF BONNYVILLE	12,897	\$ 102,402	\$ 7.94
TOWN OF MORINVILLE	10,498	\$ 78,441	\$ 7.47
LEDUC COUNTY	14,547	\$ 108,424	\$ 7.45
ATHABASCA COUNTY	9,959	\$ 73,607	\$ 7.39
TOWN OF OLDS	9,209	\$ 66,725	\$ 7.25
CAMROSE COUNTY	9,208	\$ 66,560	\$ 7.23
TOWN OF DRUMHELLER	7,909	\$ 56,833	\$ 7.19
CITY OF WETASKIWIN	12,317	\$ 86,337	\$ 7.01
CITY OF LACOMBE	13,396	\$ 91,819	\$ 6.85
STURGEON COUNTY	20,945	\$ 142,789	\$ 6.82
TOWN OF SLAVE LAKE	6,836	\$ 44,988	\$ 6.58
TOWN OF BLACKFALDS	11,962	\$ 78,595	\$ 6.57
CITY OF BEAUMONT	20,888	\$ 130,842	\$ 6.26
COUNTY OF WETASKIWIN	11,684	\$ 70,413	\$ 6.03
CLEARWATER COUNTY	12,099	\$ 64,248	\$ 5.31
TOWN OF SYLVAN LAKE	16,802	\$ 88,376	\$ 5.26
RED DEER COUNTY	21,930	\$ 107,772	\$ 4.91
TOWN OF STONY PLAIN	17,993	\$ 87,352	\$ 4.85
TOWN OF STRATHMORE	14,339	\$ 68,617	\$ 4.79
CITY OF COLD LAKE	15,661	\$ 71,594	\$ 4.57
CITY OF CHESTERMERE	22,163	\$ 99,328	\$ 4.48
CITY OF BROOKS	14,924	\$ 65,949	\$ 4.42
CITY OF FORT SASKATCHEWAN	28,045	\$ 111,994	\$ 3.99
COUNTY OF GRANDE PRAIRIE	25,928	\$ 97,686	\$ 3.77
CITY OF CAMROSE	18,772	\$ 68,608	\$ 3.65
CITY OF SPRUCE GROVE	37,645	\$ 131,145	\$ 3.48
TOWN OF COCHRANE	32,199	\$ 111,596	\$ 3.47
CITY OF LLOYDMINSTER	36,508	\$ 123,819	\$ 3.39
TOWN OF OKOTOKS	30,405	\$ 102,000	\$ 3.35
CITY OF GRANDE PRAIRIE	64,141	\$ 162,331	\$ 2.53
STRATHCONA COUNTY	99,225	\$ 187,000	\$ 1.88
CITY OF AIRDRIE	74,100	\$ 112,462	\$ 1.52
AVERAGE		\$ 279,571	\$ 6.57

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The chief elected officials (mayor/reeve) compensation was divided by population.

Graph 3.5.3 Councilor Compensation per Population



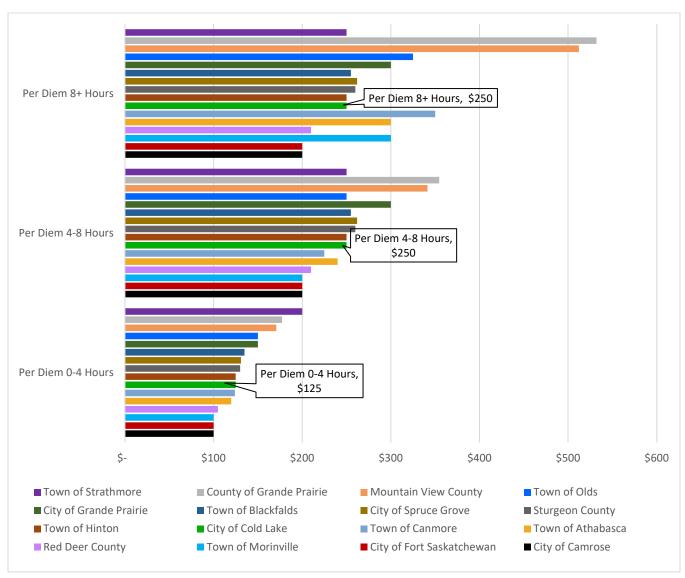
^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The total councilor compensation was divided by population.

Table 3.5.3 Councilor Compensation per Population

MUNICIPALITY	POPULATION	COMPENSATION	COMPENSATION PER POPULATION
ATHABASCA COUNTY	9,959	\$ 485,513	\$ 48.75
COUNTY OF ST PAUL	6,306	\$ 307,123	\$ 48.70
TOWN OF DRYATON VALLEY	7,291	\$ 333,822	\$ 45.79
TOWN OF ST PAUL	5,863	\$ 261,441	\$ 44.59
TOWN OF BONNYVILLE	6,404	\$ 257,481	\$ 40.21
TOWN OF VEGREVILLE	5,689	\$ 219,126	\$ 38.52
MOUNTAIN VIEW COUNTY	12,981	\$ 483,265	\$ 37.23
LEDUC COUNTY	14,547	\$ 521,213	\$ 35.83
CAMROSE COUNTY	9,208	\$ 328,817	\$ 35.71
MD OF BONNYVILLE	12,897	\$ 458,806	\$ 35.57
TOWN OF ATHABASCA	2,759	\$ 97,578	\$ 35.37
COUNTY OF GRANDE PRAIRIE	25,928	\$ 909,657	\$ 35.08
COUNTY OF WETASKIWIN	11,684	\$ 393,138	\$ 33.65
LAC LA BICHE COUNTY	7,673	\$ 257,248	\$ 33.53
TOWN OF WHITE COURT	9,927	\$ 303,469	\$ 30.57
STURGEON COUNTY	20,945	\$ 612,409	\$ 29.24
TOWN OF SLAVE LAKE	6,836	\$ 199,154	\$ 29.13
CLEARWATER COUNTY	12,099	\$ 340,727	\$ 28.16
TOWN OF MORINVILLE	10,498	\$ 291,992	\$ 27.81
TOWN OF OLDS	9,209	\$ 247,296	\$ 26.85
TOWN OF DRUMHELLER	7,909	\$ 190,431	\$ 24.08
TOWN OF CANMORE	14,530	\$ 300,803	\$ 20.70
TOWN OF HINTON	10,087	\$ 207,638	\$ 20.58
CITY OF WETASKIWIN	12,317	\$ 250,421	\$ 20.33
RED DEER COUNTY	21,930	\$ 431,424	\$ 19.67
TOWN OF STRATHMORE	14,339	\$ 254,349	\$ 17.74
TOWN OF BLACKFALDS	11,962	\$ 201,851	\$ 16.87
CITY OF LACOMBE	13,396	\$ 221,068	\$ 16.50
TOWN OF STONY PLAIN	17,993	\$ 275,598	\$ 15.32
CITY OF CAMROSE	18,772	\$ 279,998	\$ 14.92
CITY OF COLD LAKE	15,661	\$ 231,554	\$ 14.79
TOWN OF SYLVAN LAKE	16,802	\$ 240,919	\$ 14.34
CITY OF BROOKS	14,924	\$ 211,943	\$ 14.20
CITY OF BEAUMONT	20,888	\$ 270,511	\$ 12.95
CITY OF GRANDE PRAIRIE	64,141	\$ 824,167	\$ 12.85
CITY OF SPRUCE GROVE	37,645	\$ 464,246	\$ 12.33
CITY OF FORT SASKATCHEWAN	28,045	\$ 305,463	\$ 10.89
CITY OF CHESTEREMERE	22,163	\$ 216,321	\$ 9.76
TOWN OF COCHRANE	32,199	\$ 303,828	\$ 9.44
TOWN OF OKOTOKS	30,405	\$ 282,000	\$ 9.27
STRATHCONA COUNTY	99,225	\$ 895,000	\$ 9.02
CITY OF LLOYDMINSTER	36,508	\$ 315,893	\$ 8.65
CITY OF AIRDRIE	74,100	\$ 316,680	\$ 4.27
AVERAGE	,200	\$ 344,218	\$ 24.41

^{*}Remuneration data is as reported on the municipality's 2022 Financial Statements. The population data is from the 2021 Federal Census. The total councilor compensation was divided by population.

Graph 3.6 Per Diems



^{*}Per Diem data is as per the Policies of the municipalities.

Table 3.6 Per Diems

Municipality	Per Diem for 0-4 hrs	Per Diem for 4-8 hrs	Per Diem for 8+ hrs
TOWN OF STRATHMORE	\$200	\$250	\$250
COUNTY OF GRANDE PRAIRIE	\$177	\$355	\$532
MOUNTAIN VIEW COUNTY	\$171	\$341.49	\$512
CITY OF GRANDE PRAIRE	\$150	\$300	\$300
TOWN OF OLDS	\$150	\$250	\$325
BLACKFALDS	\$135	\$255	\$255
CITY OF SPRUCE GROVE	\$131	\$262	\$262
STURGEON COUNTY	\$130	\$260	\$260
CITY OF COLD LAKE	\$125	\$250	\$250
HINTON	\$125	\$250	\$250
CANMORE	\$124	\$225	\$350
TOWN OF ATHABASCA	\$120	\$240	\$300
RED DEER COUNTY	\$105	\$210	\$210
CITY OF CAMROSE	\$100	\$200	\$200
FORT SASKATCHEWAN	\$100	\$200	\$200
TOWN OF MORINVILLE	\$100	\$200	\$300
AVERAGE	\$134	\$253	\$297

^{*}Per Diem data is as per the Policies of the municipalities.



2022 WAGE & COMPENSATION SURVEY

Prepared by:





Introduction

The Alberta Municipal Services Corporation (AMSC) is committed to providing comprehensive Human Resources support and services for its municipal members.

The 2022 AMSC Wage & Compensation Survey was created in order to:

- Evaluate and compare current compensation rates for key positions
- Better understand the labour market specific to municipalities
- Assess each municipality's current standing and future direction

The 2022 Wage & Compensation Survey was conducted by Y Station from July 7 to August 19, 2022. A total of 138 municipalities in Alberta participated in the survey.

If you have any comments, questions, concerns, etc., please contact Dayna Tumbach, Associate with Y Station at dayna.tumbach@ystation.ca.

Survey Overview

The 2022 Wage & Compensation Survey consisted of 61 questions in 7 key topic areas:

Part 1 includes the following topics:

- Municipal Profile
- Union Membership
- Change in Salary
- Council Remuneration
- Council Benefits
- Staff Hours & Benefits

Part 2 includes:

Staff Salaries & Wages

For comparability, all annual salaries have been calculated using the reported hourly wage, assuming 52 weeks per year, 37.5 hours per week. To calculate the hourly rate, divide the salary by 52 weeks, then again by 37.5.

Due to the sensitive nature of the questions in this report, all information provided will continue to be held in the strictest confidence, and will only be reported in aggregate form such that responses cannot be traced back to any one particular municipality or individual. To maintain the confidentiality of participating municipalities, data for any question with a response rate of less than 5 municipalities (i.e., n<5) has been suppressed and is not included in the reports.

Comparator Municipalities

This customized report for the 2022 AMSC Wage & Compensation includes aggregated data from the following municipalities (n=138):

Birch Hills County
Summer Village of Ross Haven
Camrose County
Summer Village of Sunbreaker Cove

Cardston County
City of Beaumont
Town of Banff
City of Brooks
Town of Barrhead
City of Cold Lake
Town of Bashaw
City of Lloydminster
Town of Bassano

City of Spruce Grove Town of Black Diamond
County of Barrhead Town of Bow Island
County of Forty Mile Town of Bruderheim
County of Minburn Town of Calmar
County of Paintearth Town of Claresholm

County of St. Paul Town of Coalhurst
County Of Stettler Town of Didsbury
County of Vermilion River Town of Drumheller
County of Wetaskiwin Town of Edson
Flagstaff County Town of Fairview

Foothills County
Lac La Biche County
Town of Falher
Town of Grimshaw
Lamont County
Town of Hanna

Municipal District of Bonnyville Town of High Level
Municipal District of Lesser Slave River Town of High Prairie

Municipal District of Peace Town of Hinton

Municipal District of Pincher CreekTown of InnisfailMunicipal District of Spirit RiverTown of IrricanaMunicipal District of TaberTown of LamontMunicipal District of WainwrightTown of Legal

Northern Sunrise County

Town of Manning

Red Deer County

Town of Mayerthorpe

Town of Malanana

Regional Municipality of Wood Buffalo Town of McLennan
Special Areas Board Town of Milk River

Specialized Municipality of Crowsnest Pass Town of Millet
Specialized Municipality of Strathcona County Town of Morinville

Summer Village of Birchcliff Town of Nanton
Summer Village of Bonnyville Beach Town of Nobleford

Summer Village of Half Moon Bay Town of Okotoks
Summer Village of Itaska Beach Town of Olds

Summer Village of Jarvis Bay Town of Picture Butte
Summer Village of Norglenwold Town of Pincher Creek

Town of Ponoka

Town of Rainbow Lake

Town of Raymond

Town of Redcliff

Town of Redwater

Town of Sedgewick

Town of Sexsmith

Town of Spirit River

Town of Stavely

Town of Stettler

Town of Strathmore

Town of Sundre

Town of Three Hills

Town of Turner Valley

Town of Two Hills

Town of Vauxhall

Town of Vegreville

Town of Vermilion

Town of Viking

Town of Vulcan

Town of Wainwright

Town of Wembley

Town of Westlock

Town of Whitecourt

Village of Acme

Village of Alliance

Village of Andrew

Village of Barnwell

Village of Barons

Village of Berwyn

Village of Big Valley

Village of Boyle

Village of Champion

Village of Chauvin

Village of Consort

Village of Czar

Village of Delburne

Village of Donnelly

Village of Edberg

Village of Edgerton

Village of Glendon

Village of Hay Lakes

Village of Hill Spring

Village of Hines Creek

Village of Holden

Village of Irma

Village of Kitscoty

Village of Linden

Village of Lougheed

Village of Nampa

Village of Paradise Valley

Village of Rockyford

Village of Rycroft

Village of Warburg

Village of Warner

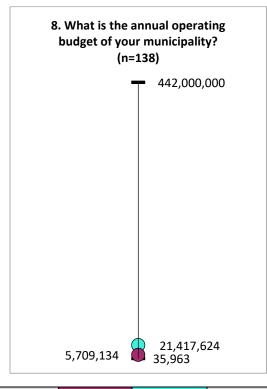
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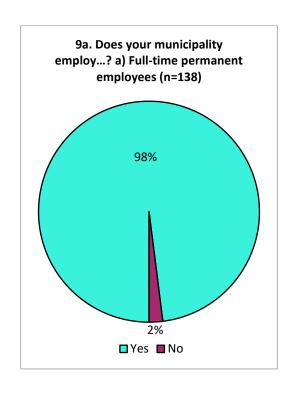
Westlock County

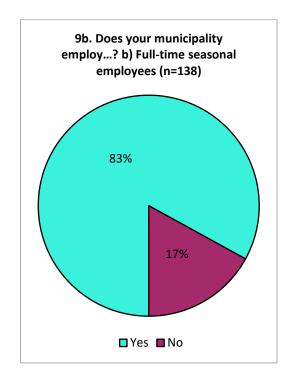
Wheatland County

Woodlands County

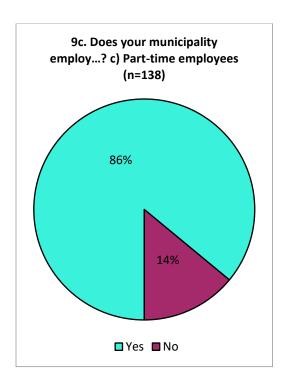
Yellowhead County

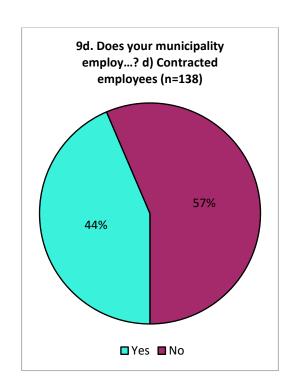


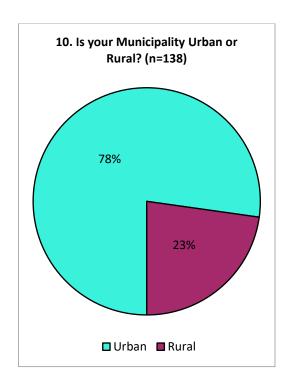


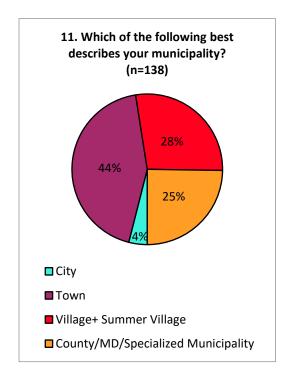


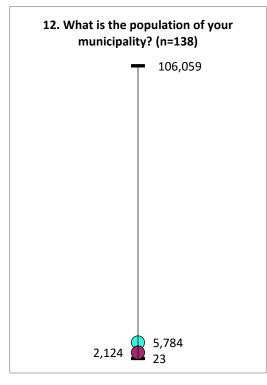
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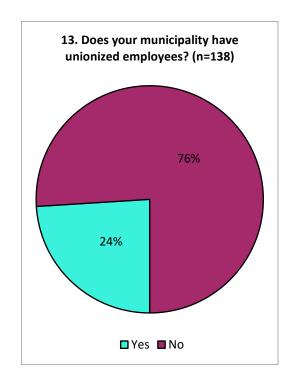




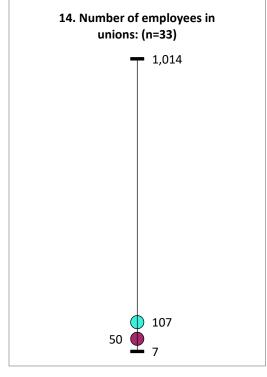


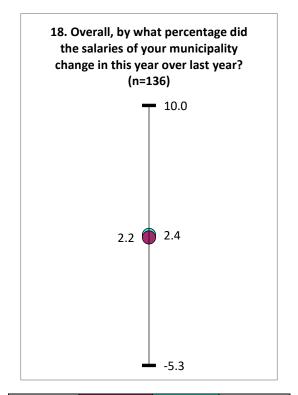


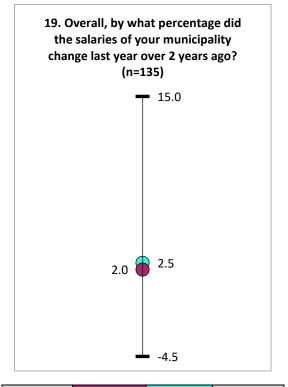




Minimum	Median	Mean	Maximum
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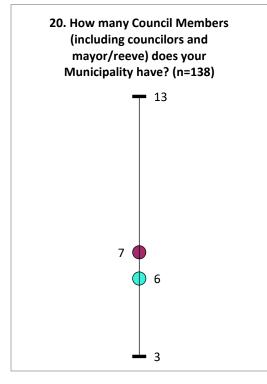


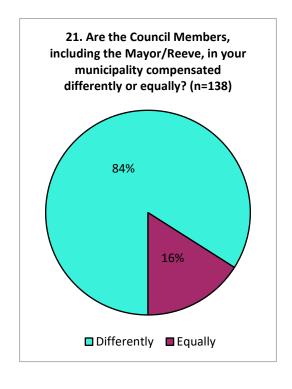
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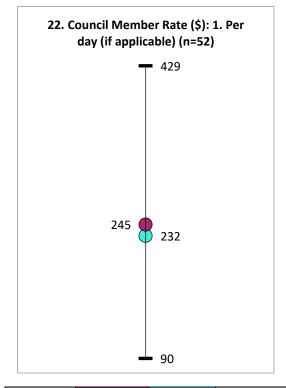
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 Minimum
 Median
 Mean
 Maximum

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 2.0
 2.5
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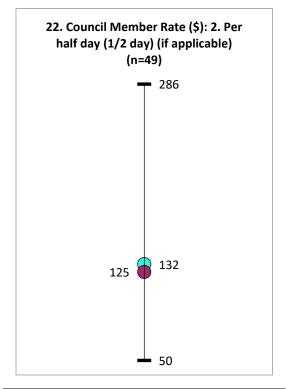


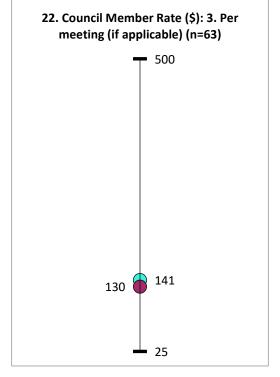


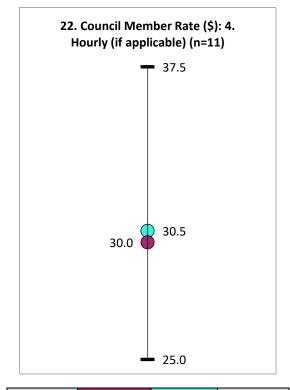


Minimum	Median	Mean	Maximum
90	245	232	429

MinimumMedianMeanMaximum37613





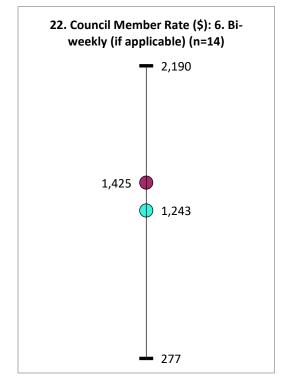


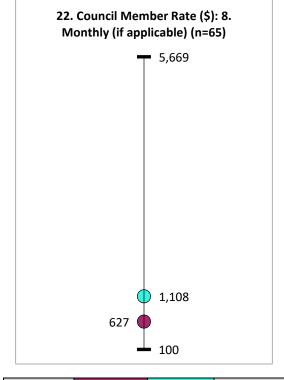
Minimum	Median	Mean	Maximum
50	125	132	286

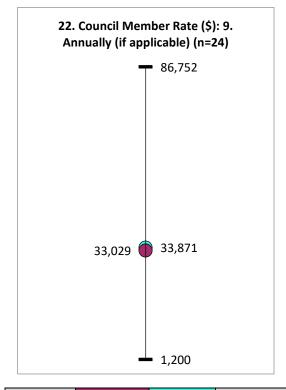
Minimum	Median	Mean	Maximum
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 Minimum
 Median
 Mean
 Maximum

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 30.0
 30.5
 37.5





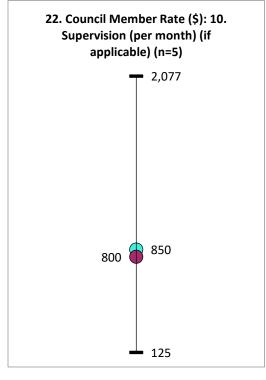


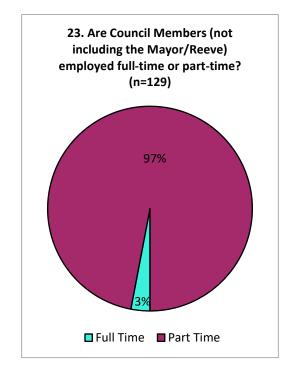
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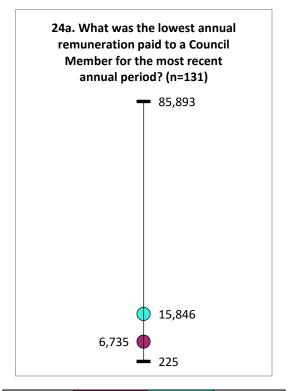
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 Minimum
 Median
 Mean
 Maximum

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 33,029
 33,871
 86,752



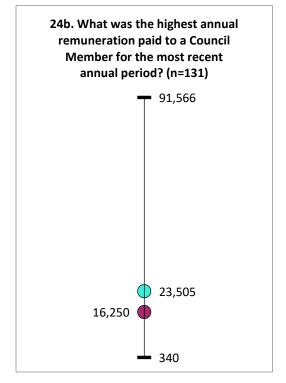


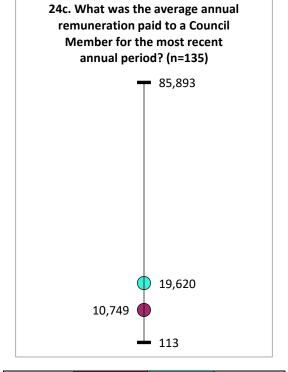


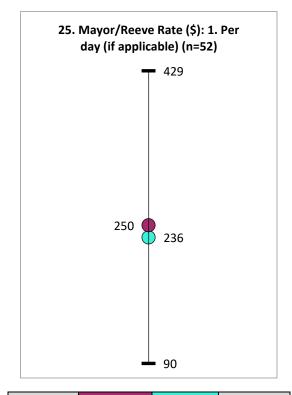
Minimum	Median	Mean	Maximum
225	6,735	15,846	85,893

 Minimum
 Median
 Mean
 Maximum

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 800
 850
 2,077



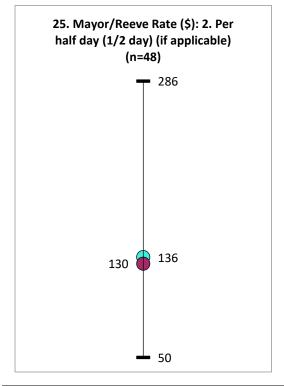


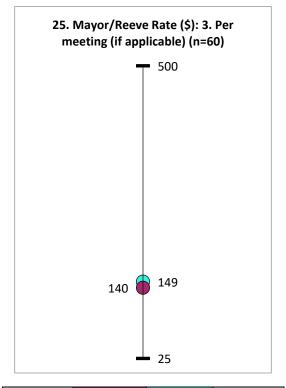


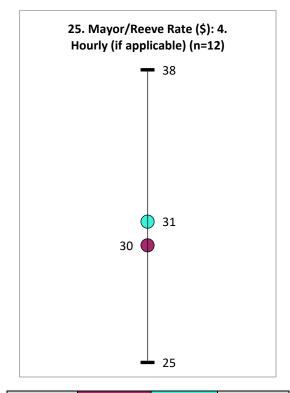
Minimum	Median	Mean	Maximum
340	16,250	23,505	91,566

Minimum	Median	Mean	Maximum
113	10,749	19,620	85,893

Minimum	Median	Mean	Maximum
90	250	236	429



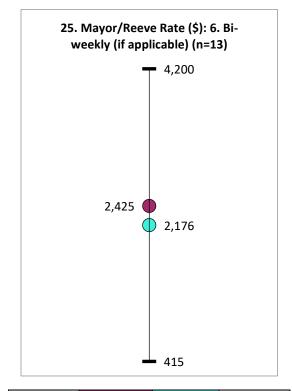


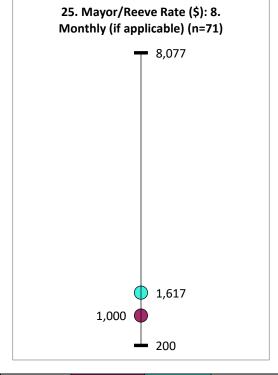


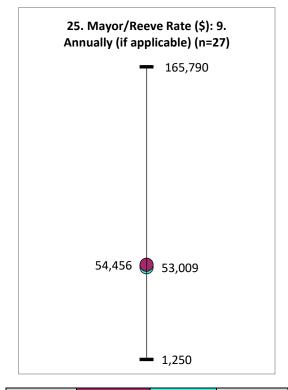
Minimum	Median	Mean	Maximum
50	130	136	286

Minimum	Median	Mean	Maximum
25	140	149	500

Minimum	Median	Mean	Maximum
25	30	31	38





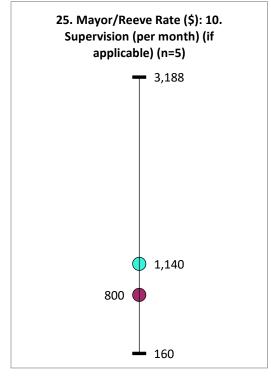


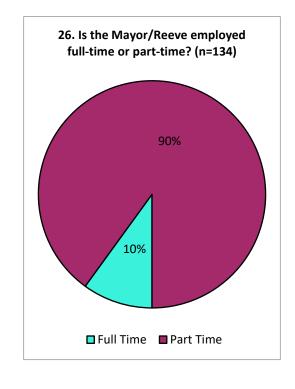
Minimum	Median	Mean	Maximum
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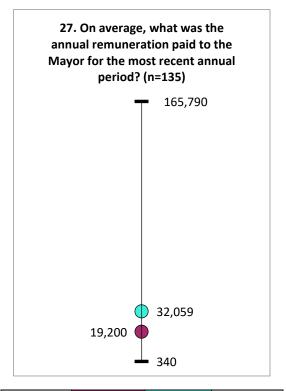
Minimum	Median	Mean	Maximum
200	1,000	1,617	8,077

 Minimum
 Median
 Mean
 Maximum

 1,250
 54,456
 53,009
 165,790



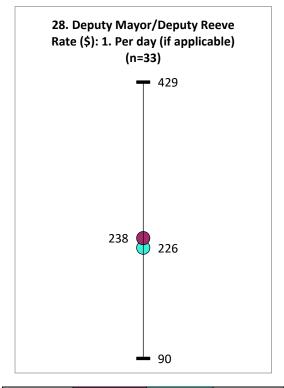


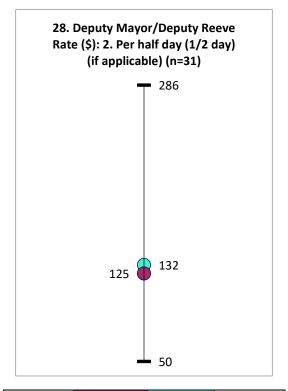


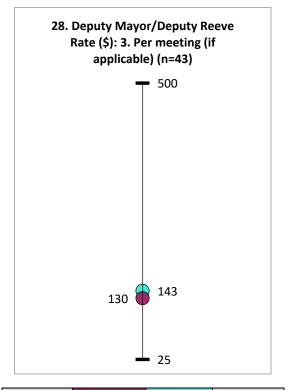
Minimum	Median	Mean	Maximum
340	19,200	32,059	165,790

 Minimum
 Median
 Mean
 Maximum

 160
 800
 1,140
 3,188





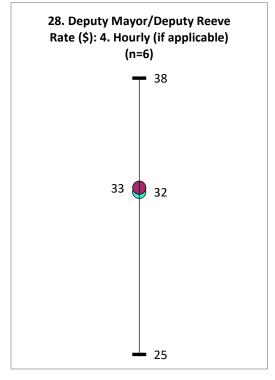


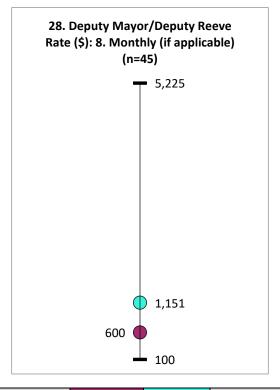
Minimum	Median	Mean	Maximum
90	238	226	429

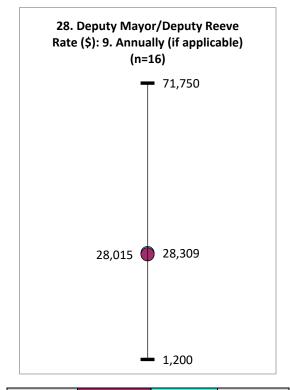
Minimum	Median	Mean	Maximum
50	125	132	286

 Minimum
 Median
 Mean
 Maximum

 25
 130
 143
 500





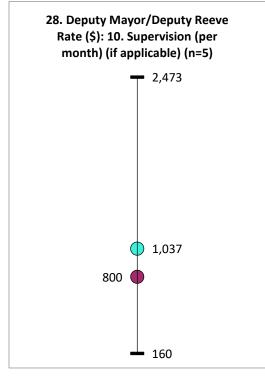


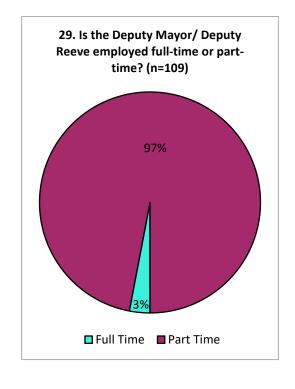
Minimum	Median	Mean	Maximum
25	33	32	38

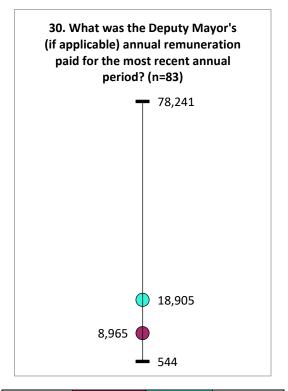
Minimum	Median	Mean	Maximum
100	600	1,151	5,225

 Minimum
 Median
 Mean
 Maximum

 1,200
 28,015
 28,309
 71,750



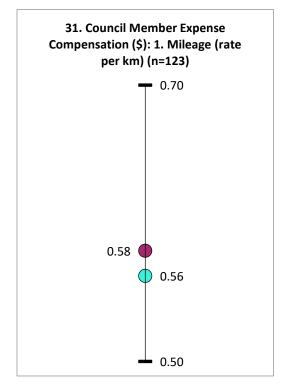


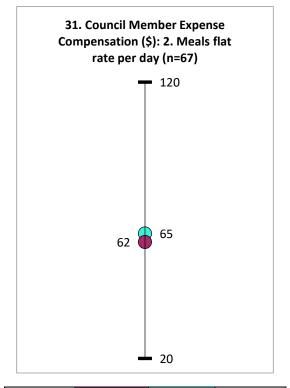


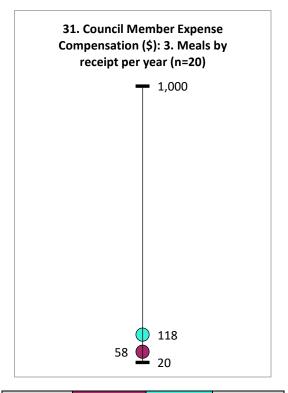
Minimum	Median	Mean	Maximum
544	8,965	18,905	78,241

 Minimum
 Median
 Mean
 Maximum

 160
 800
 1,037
 2,473



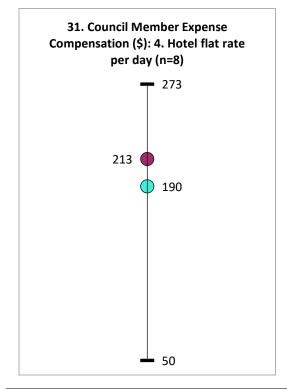


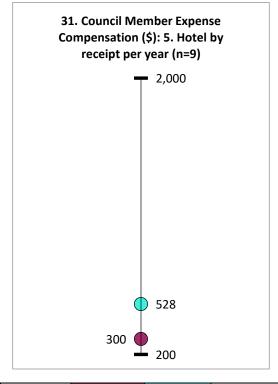


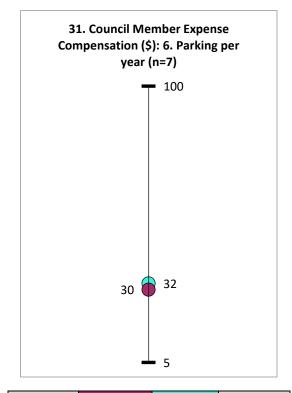
Minimum	Median	Mean	Maximum
0.50	0.58	0.56	0.70

Minimum	Median	Mean	Maximum
20	62	65	120

Minimum	Median	Mean	Maximum
20	58	118	1,000



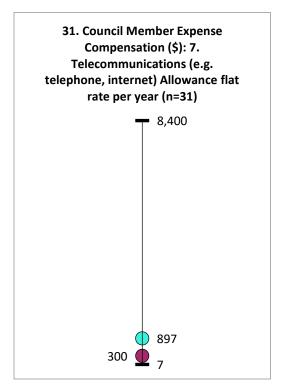


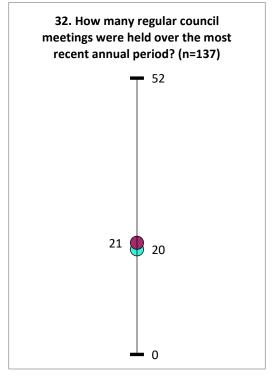


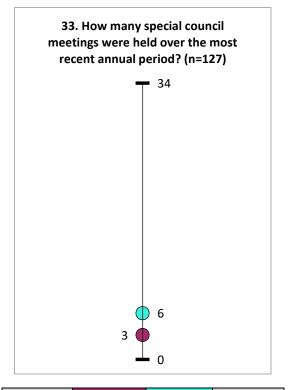
Minimum	Median	Mean	Maximum
50	213	190	273

Minimum	Median	Mean	Maximum
200	300	528	2,000

Minimum	Median	Mean	Maximum
5	30	32	100



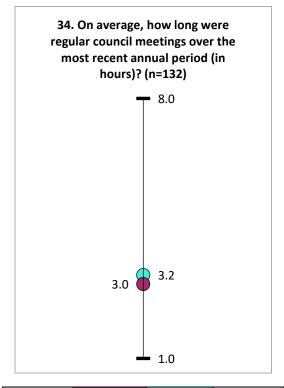


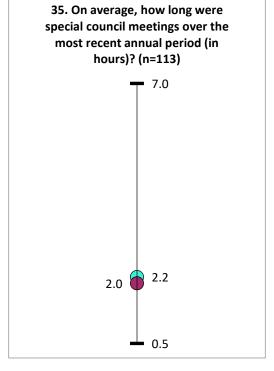


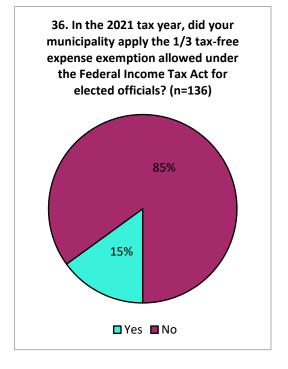
Minimum	Median	Mean	Maximum
7	300	897	8,400

Minimum	Median	Mean	Maximum
0	21	20	52

Minimum	Median	Mean	Maximum
0	3	6	34



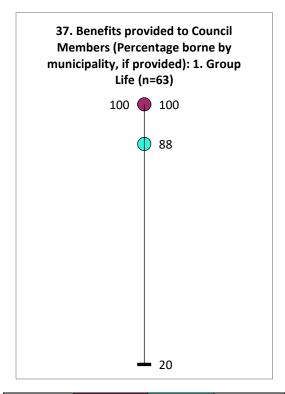


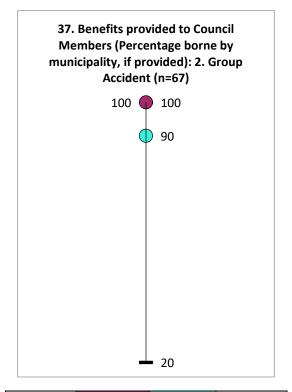


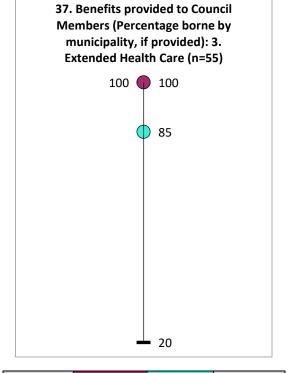
 Minimum
 Median
 Mean
 Maximum

 1.0
 3.0
 3.2
 8.0

Minimum	Median	Mean	Maximum
0.5	2.0	2.2	7.0



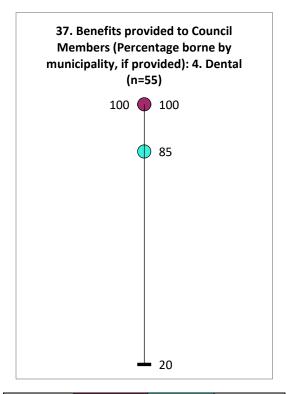


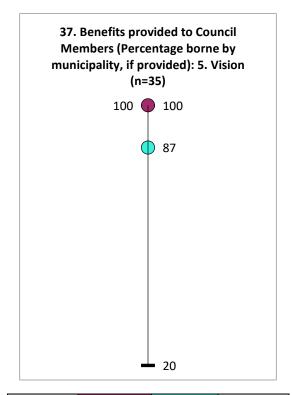


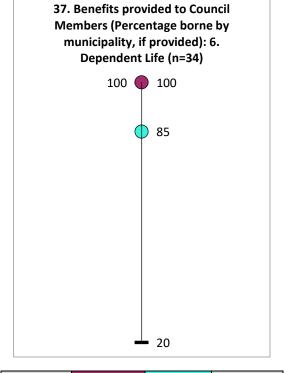
Minimum	Median	Mean	Maximum
20	100	88	100

Minimum	Median	Mean	Maximum
20	100	90	100

Minimum	Median	Mean	Maximum
20	100	85	100



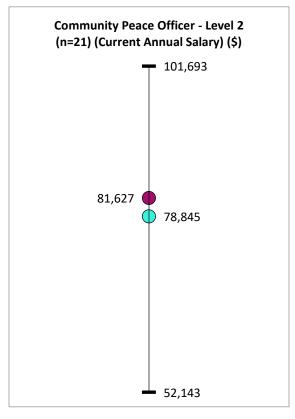




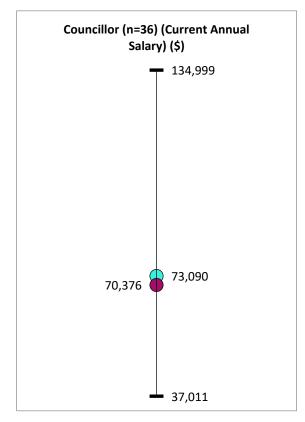
Minimum	Median	Mean	Maximum
20	100	85	100

Minimum	Median	Mean	Maximum
20	100	87	100

Minimum	Median	Mean	Maximum
20	100	85	100



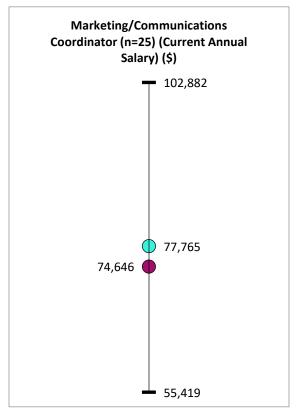
Minimum	Median	Mean	Maximum
52,143	81,627	78,845	101,693



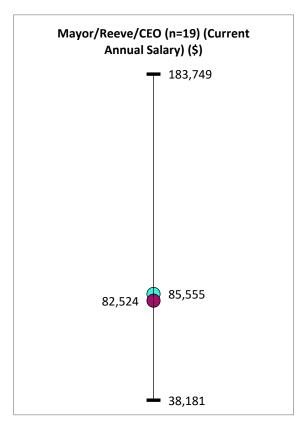
Minimum	Median	Mean	Maximum
37,011	70,376	73,090	134,999

Average Minimum Salary for Position (n=22)	67,322
Average Maximum Salary for Position (n=22)	84,776
Average Weeks of Service per year (n=22)	52
Average Hours worked per week (n=21)	38
Average Lump sum payment (n=3)	1,183
Average Years of Experience	9
(in current position) (n=21)	9
Additional Duties (% Yes) (n=18)	17%
Degree of Match to Position Title	89%
(Average Percent of Match) (n=18)	03/0
Contracted Position (% Yes) (n=18)	0%
Average # of Employees in Position (n=22)	1
Average Length of Service	8
(years in municipality) (n=21)	٥

72,768	
76,326	
48	
15	
6,334	
5	
5	
11%	
98%	
96%	
5%	
3	
6	
U	



Minimum	Median	Mean	Maximum
55,419	74,646	77,765	102,882



Minimum	Median	Mean	Maximum
38,181	82,524	85,555	183,749

Average Minimum Salary for Position (n=28)	69,573	
Average Maximum Salary for Position (n=28)	85,058	
Average Weeks of Service per year (n=28)	52	
Average Hours worked per week (n=28)	36	
Average Lump sum payment (n=1)	1,250	
Average Years of Experience	3	
(in current position) (n=24)	3	
Additional Duties (% Yes) (n=24)	50%	
Degree of Match to Position Title	82%	
(Average Percent of Match) (n=24)	82%	
Contracted Position (% Yes) (n=26)	4%	
Average # of Employees in Position (n=28)	1	
Average Length of Service	4	
(years in municipality) (n=25)	4	

Average Minimum Salary for Position (n=13)	101,439	
Average Maximum Salary for Position (n=12)	105,830	
Average Weeks of Service per year (n=27)	50	
Average Hours worked per week (n=21)	17	
Average Lump sum payment (n=15)	10,775	
Average Years of Experience	5	
(in current position) (n=23)	3	
Additional Duties (% Yes) (n=21)	19%	
Degree of Match to Position Title	98%	
(Average Percent of Match) (n=24)	96%	
Contracted Position (% Yes) (n=25)	4%	
Average # of Employees in Position (n=36)	1	
Average Length of Service	6	
(years in municipality) (n=27)	O	

STRATHCONA COUNTY Notes to the Consolidated Financial Statements

December 31, 2022 (in thousands of dollars)

17. OTHER CAPITAL REVENUE

	2022	Budget	2022	 2021
Development Levies and Charges Developer and Other Third-Party	\$	2,785	\$ 8,536	\$ (3,503)
Contributions		23,592	16,027	2,123
	\$	26,377	\$ 24,563	\$ (1,380)

The MGA authorizes the County to impose and collect off-site levies by way of bylaw. The County exercises its authority to collect off-site development levies by establishing a bylaw, typically revised on an annual basis.

18. SALARIES AND BENEFITS DISCLOSURE

The following salaries and benefits are disclosed on a cash flow basis, as required under the Supplementary Accounting Principles and Standards Regulation (AR 313/2000) of the MGA:

	Sala	aries	 fits and wances	20)22	20)21
Elected Officials:							
Mayor	\$	162	\$ 25	\$	187	\$	186
Councillor – Ward 1		87	23		110		103
Councillor – Ward 2		87	25		112		106
Councillor – Ward 3		87	26		113		133
Councillor – Ward 4		87	25		112		105
Councillor – Ward 5		87	29		116		134
Councillor – Ward 6		87	29		116		123
Councillor – Ward 7		87	17		104		94
Councillor – Ward 8		87	25		112		106
Chief Commissioner	\$	307	\$ 50	\$	357	\$	346

Benefits and allowances include the County's share of Canada Pension Plan, Workers' Compensation Board, retirement contributions, group insurance, extended health care, dental benefits, accidental death and dismemberment, long-term disability insurance, and car allowance. Benefits also include the County's share of employment insurance for the Chief Commissioner.

19. PENSION PLANS AND BENEFITS SURPLUS

a) Local Authorities Pension Plan

Employees of the County participate in the Local Authorities Pension Plan (LAPP), which is administered under the Alberta *Public Sector Pension Plans Act*.

The County was required to make current service contributions to LAPP of 8.45 per cent (2021 - 9.39 per cent) of pensionable payroll up to the yearly maximum pensionable earnings (YMPE) and 12.80 per cent (2021 - 13.84 per cent) thereafter. Employees of the County are required to make current service contributions of 7.45 per cent (2021 - 8.39 per cent) of pensionable salary up to YMPE, and 11.80 per cent (2021 - 12.84 per cent) thereafter.

Total current service contributions by the County to LAPP in 2022 were \$11,730 (2021 – \$12,426). Total current service contributions by the employees of the County to LAPP in 2022 were \$10,522 (2021 – \$11,298).

CITY OF GRANDE PRAIRIE

Notes to Consolidated Financial Statements

Year Ended December 31, 2022

15. SALARY AND BENEFITS DISCLOSURE

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

	Salary		efits and wances	2022	2021
	 Salary	71110	wances		
Mayor:					
J. Clayton	\$ 147,290	\$	15,041	\$ 162,331	\$ 122,200
B. Given	-		-	-	4,320
Councilors:					
G. Berg	69,863		11,403	81,266	14,942
C. Blackburn	-		-	-	32,587
G. Blackmore	72,863		11,403	84,266	13,360
W. Bosch	69,563		11,403	80,966	14,942
D. Bressey	76,013		11,403	87,416	73,970
E. Friesen	-		-	-	61,037
J. Lehners	44,392		7,121	51,513	14,312
Y. Minhas	-		-	-	60,869
M. O'Connor	75,863		7,850	83,713	15,429
K. O'Toole	77,363		11,403	88,766	72,497
W. Pilat	13,263		2,065	15,328	61,142
C. Thiessen	77,199		11,403	88,602	72,770
City Manager:	882,670		46,710	929,380	360,557
Designated officers:	529,201		103,247	632,448	593,209

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

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

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, travel allowances and car allowances.

Included in Salary for City Manager is salary continuance paid to the previous City Manager.

Designated officers include the Chief Financial Officer, City Assessor and City Clerk, consisting of three full-time equivalent positions (2021 - 3 FTE).





CITY OF SPRUCE GROVE NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022 (in thousands of dollars)

14. Salary and Benefits Disclosure

Disclosure of salaries and benefits for municipal officials and the chief administrative officer is required by Alberta Regulation 313/2000. This information is not presented in thousands of dollars.

	2022 Salaries	2022 Benefits	2021 Salaries	2021 Benefits
Mayor Acker	\$ 112,902	\$ 18,243	\$ 15,867	\$ 4,843
Councillor Carter	63,339	14,340	10,491	3,070
Councillor Gillett	63,601	14,343	10,884	3,004
Councillor Houston	67,575	10,881	11,082	3,855
Councillor MacDonald	62,834	11,993	10,884	2,753
Councillor Oldham	63,584	14,374	50,939	13,626
Councillor Stevenson	66,094	11,288	55,981	10,735
Mayor Houston (i)	-	-	94,703	10,260
Councillor Acker (i)	-	-	49,074	9,889
Councillor Gruhlke (i)	-	-	42,489	10,389
Councillor McKenzie (i)	-	-	44,214	10,497
Councillor Rothe (i)	-	-	42,657	8,118
	499,929	95,462	439,265	91,039
Chief Administrative Officer	244,692	49,923	219,581	49,309
Interim Chief Administrative Officer	-	-	11,887	3,464
	244,692	49,923	231,468	52,773
	\$ 744,621	\$ 145,385	\$ 670,733	\$ 143,812

Salaries include remuneration and per diem paid to elected officials, including a basic honorarium, and a meeting per diem. Benefits include the employer's share of all benefits paid on behalf of elected officials and include Canada Pension Plan, health care, extended health care, dental, group life, accidental death and dismemberment insurance, dependent life insurance, a home office expense allowance, car allowance, and WCB coverage. Employees are also eligible for Employment Insurance, Long Term Disability, Local Authorities Pension Plan, APEX Plus Pension Plan and memberships to the TransAlta Tri Leisure Centre. Council is eligible for a matching RRSP contribution of up to 4% of their annual salary.

Councillors also serve on a number of external Committees/Boards for which they receive remuneration directly from those organizations and which are not included in the above Salary and Benefits Disclosure.

(i) Council term ended October 2021.

Notes to the Consolidated Financial Statements

Year ended December 31, 2022



11. Salary & Benefits Disclosure

Disclosure of salaries and benefits for municipal officials, the chief administrative officer, and designated officers as required by Alberta provincial regulation 313/2000 is as follows:

	2022			2022		2021	2021	
	Salary		Benefits		Salary			Benefits
Elected Officials								
Mayor Bill Daneluik	\$	102,591	\$	28,251	\$	51,300	\$	10,654
Mayor John Stewart		-		-		92,299		11,794
Councillor Ashley Miller		40,770		3,271		6,154		3,400
Councillor Catherine McCook		40,770		3,106		6,154		3,434
Councillor Kathy Barnhart		42,199		7,365		40,001		4,181
Councillor Martin Stout		-		-		34,423		1,683
Councillor Rene Tessier		40,770		1,231		6,154		3,227
Councillor Perry Hendriks		-		-		33,846		1,031
Councillor Samuel Munckhof-Swain		43,339		2,786		40,463		4,260
Councillor Steven van Nieuwkerk		40,770		4,134		40,001		4,582
Total Elected Officials	\$	351,209	\$	50,144	\$	350,795	\$	48,246
Administration								
Chief Administrative Officer	\$	260,286	\$	34,141	\$	252,334	\$	34,524
Designated Officers		532,535		66,319		372,364		47,440

Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria, and any other direct cash remuneration paid by the City of Beaumont. Designated officers are designated by City bylaw 969-20 and include the Deputy Chief Administrative Officer, Chief Financial Officer, and City Clerk.

Mayor John Stewart received \$7,145 in 2021 for volunteer fire services.

12. Local Authorities Pension Plan

Employees of the City participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the 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 City is required to make current service contributions to the LAPP of 8.45% (2021 - 9.39%) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 12.80% (2021 - 13.84%) on pensionable earnings above this amount. Total current service contributions by the City to the LAPP in 2022 were \$1,236,488 (2021 - \$1,189,937). Total current service contributions by the employees of the City to the LAPP in 2022 were \$1,109,490 (2021 - \$1,068,203).

At December 31, 2021, the LAPP disclosed an actuarial surplus of approximately \$11.92 billion (2020 - \$4.96 billion). The actuarial surplus at December 31, 2022 was not available at the time the financial statements were finalized.



MOUNTAIN VIEW COUNTY NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDING DECEMBER 31, 2022

14. LOCAL AUTHORITIES PENSION PLAN

Employees of Mountain View County participate in the Local Authorities Pension Plan (LAPP), which is covered by the Public Sector Pensions Plan Act. The Plan serves over 281,764 people and 435 employers. It is financed by employer and employee contributions and investment earnings of the LAPP Fund.

Mountain View County is required to make current service contributions to the plan of 8.45% of the pensionable earnings up to the Canada Pension Plan Year's Maximum Pensionable Earnings and 12.8% for the excess. Employees of the County are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 11.8% on pensionable salary above this amount.

The current service contributions by Mountain View County to the Local Authorities Pension Plan in 2022 were \$713,200 (2021 - \$738,259). Total current service contributions by the employees of Mountain View County to the Local Authorities Pension Plan in 2022 were \$639,362 (2021 - \$669,355).

At December 31, 2021, the Plan disclosed an actuarial surplus of \$11.9 billion (2020 - \$5 billion).

15. SALARY AND BENEFITS DISCLOSURE

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

			2022			2021			
		# of		Benefits &		# of			
		Persons	<u>Salary (1)</u> \$	Allowances (2) \$	<u>Total</u> \$	<u>Persons</u>	<u>Total</u> \$		
Reeve									
	Division 4					1	72,114		
	Division 5	1	106,076	21,428	127,504	1	10,337		
Councilors									
	Division 1	1	64,299	16,381	80,680	1	55,103		
	Division 2	1	73,732	15,428	89,160	1	64,115		
	Division 3	1	64,145	15,438	79,583	2	54,566		
	Division 4	1	67,400	16,601	84,001	1	12,514		
	Division 5					1	51,686		
	Division 6	1	65,441	16,007	81,448	1	55,927		
	Division 7	1	57,964	10,429	68,393	2	54,401		
	Chief Administrative Officer	1	207,851	33,552	241,403	1	225,454		

 $^{(1) \}hspace{0.5cm} \hbox{Salary includes regular base pay, bonuses, overtime, lump sum payments and per diem payments.}$

⁽²⁾ Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, accidental disability and dismemberment insurance, long term disability plans, WCB, professional memberships and tuition, and any other direct cash remuneration.



8. Salary and Benefits Disclosure

Disclosure of salaries and benefits for elected Lloydminster officials, the City Manager, and designated officers as required by the Lloydminster Charter which follows Alberta Regulation 313/2000 and is as follows:

	Salaries ¹	Benefits & Allowances ²	2022	2021
Mayor				
Gerald Aalbers	\$101,870	\$21,949	\$123,819	\$123,187
Councillors				
	40 442	6 257	E4 900	40.002
Aaron Buckingham	48,443	6,357	54,800	49,003
Michael Diachuk	49,829	4,391	54,220	45,849
Glenn Fagnan	44,429	5,627	50,056	47,090
Lorelee Marin	50,229	3,355	53,584	49,800
Jonathan Torresan	46,429	6,248	52,677	49,837
Jason Whiting	45,729	4,827	50,556	45,932
City Manager				
Dion Pollard	238,088	37,933	276,021	252,344
Designated Officers ³	564,213	89,707	653,920	613,222
	\$1,189,259	\$180,394	\$1,369,653	\$1,276,264

- (1) Salaries above includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria, and any other direct cash remuneration. Differences among Councillors is due to committee meeting requirements and portfolio.
- (2) Employer's share of all employee benefits and contributions or payments made on behalf of councillors and employees including pension, health care, dental coverage, group life insurance, accidental disability and dismemberment insurance, long term disability, and travel allowances.
- (3) Designated officers include the City Assessor, City Clerk, and Chief Financial Officer.

Council expenses and remuneration

As of 2021, the following remuneration will be paid to the elected officials of the City of Airdrie:

- Mayor \$112,462/annum
- Councillors \$52,780/annum

Remuneration review

As established by Council, remuneration will be set as follows:

Compensation is reviewed at Council's mid-term, every four years (unless Council directs otherwise) and includes:

- an analysis of a selection of Alberta communities' mayoralty salaries and populations will be
 used to determine the Mayor's salary so that the relative size of the community will be
 appropriately reflected in compensation. Comparative municipalities include: Calgary,
 Chestermere, Cochrane, Grande Prairie, Lethbridge, Medicine Hat, Okotoks, Red Deer, Red
 Deer County, Rocky View County, and St. Albert with the data being analyzed using a two-tail
 regression analysis, to screen out data outliers
- adjustments to the Mayor's current salary will be made effective mid-term when the review shows a differential of greater than minus five percent (5%). If there is a differential of greater than plus five percent (5%), the salary will be frozen until analysis shows the salary to be within five percent (5%)
- Councillor's salaries will be set at a forty seven percent (47%) ratio of the Mayor's salary
- benefits will mirror those of City staff with the exception of participation in pension plans. All
 costs will be covered by the City.

Inflation and expenses

As long as the majority of City staff are non-unionized, Council members' salary will be adjusted annually at the same percent change as that set in each annual budget for City non-unionized staff using the Consumer Price Inflation Rate (CPI) as published by the City of Calgary in the fall edition of the Calgary & Region Economic Outlook as the starting point. In the event the majority of City staff are unionized, Council members' salary will be adjusted

annually based upon the Consumer Price Inflation Rate (CPI) as published by the City of Calgary in the fall edition of the Calgary & Region Economic Outlook.

The Mayor will receive an automobile allowance of \$400/month (taxable benefit) to cover mileage incurred within the city limits. Mileage outside the city limits will be reimbursed at the rate paid to City of Airdrie staff.

Council Members are not eligible for retirement pension.

A per diem allowance will only be applicable in situations that Council considers unusual and requiring special consideration. Per diems will be paid out as follows:

- Half Day (4 hours or less) \$75
- Full Day (4 hours or more) \$150

24. SALARIES AND BENEFITS DISCLOSURE

Disclosure of remuneration and benefits for elected municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits, Trave and Allowances		2021 <u>Total</u>
Elected Officials: Mayor Genung Councillor Fedeyko Councillor Flowers Councillor McFadden Councillor Nagel Councillor Reed Councillor Wilson	\$ 99,600 41,832 41,832 41,832 41,832 41,832	10,178 6,062 10,178 6,062 10,178	\$ 111,596 52,010 47,894 52,010 47,894 52,010 52,010	\$ 111,329 45,636 43,167 45,636 41,167 45,636 45,636
	\$ 350,592	\$ <u>64,832</u>	\$ <u>415,424</u>	\$ 378,207
Chief Administrative Officer	\$240,941	\$ <u>45,775</u>	\$ <u>286,716</u>	\$ 246,924
Designated Officer	\$ 118,299	\$ <u>29,071</u>	\$ <u>147,370</u>	\$ <u>142,290</u>

⁽¹⁾ Salary includes gross honoraria, regular base pay, bonuses, overtime, lump sum payments, and any other direct cash remuneration.

⁽²⁾ Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and tuitions. Allowances and the employer's share of the cost of additional taxable benefits, including special leave with pay, car and travel allowances, conferences and memberships.

Schedule "A"

Part 1 – Annual Salary

Elected Officials shall receive the following annual salary:

Mayor \$110,143 Deputy Mayor \$38,110 Councillor \$32,156

Part 2 - Annual Salary Criteria

- The Mayor shall receive the annual salary for all worked performed, including all those meetings and events detailed below and in Part 1 of Schedule B.
- The Councillors shall receive the annual salary for:
 - Work within their respective Ward with residents and businesses including communicating with residents and business owners.
 - Preparation for Council and Committee meetings, including travel time to the County Office to pick up Council agenda packages.
 - o Informal meetings with the Chief Administrative Officer, or his or her designate, to discuss County business.
 - Attendance at social functions as dignitaries representing the County. This would include Remembrance Day Ceremonies, and grand openings within the County.
 - o Meetings with the media. This includes press conferences, interviews and/or meetings.
 - Attendance at functions for staff and Elected Officials, including staff barbecues, Christmas Parties and farewell lunches/dinners.



18. SALARIES AND BENEFITS DISCLOSURE

Disclosure of remuneration and benefits for elected municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	<u> </u>	Salary (1)				2022 <u>Total</u>	2021 <u>Total</u>	
Elected Officials: Reeve Ward #1 Ward #2 Ward #3 Ward #4 Ward #5	\$	81,000 57,000 57,000 57,000 57,000	\$	21,402 22,855 11,313 23,416 18,484 19,960	\$	102,402 79,855 68,313 80,416 75,484 76,960	\$	16,515 15,245 64,455 64,467 11,773 51,415
Ward #6 Former Elected Officials Reeve Ward #1 Ward #4	_ \$	57,000 - - - 423,000	_	20,778	_	77,778 - - - 561,208	_	70,676 53,800 45,366 460,826
Chief Administrative Officer (3)	\$_	302,302	\$ <u></u>	83,446	* <u>=</u> \$ <u>_</u>	385,748	\$_	383,516

⁽¹⁾ Salary includes gross honoraria, regular base pay, bonuses, overtime, lump sum payments, and any other direct cash remuneration.

⁽²⁾ Employer's share of all employee benefits, travel and allowances or payments made on behalf of employees including, pension, health care, dental coverage, vision coverage, group life disability plans, professional memberships and tuition.

⁽³⁾ The 2021 figure include the former and current Chief Administrative Officer's salaries and benefits.

TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2022
(\$ thousands)

22. Salary and benefits disclosure

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

	(1)	(2)		
		Benefits &		
	Salary	allowances	2022	2021
Council				
T. Thorn, Mayor	\$ 96 \$	6 \$	102 \$	57
C. Actemichuk	44	3	47	9
O. Hallmark	45	8	53	10
K. Heemeryck	44	1	45	45
G. Lang	43	1	44	8
B. Robinson	43	6	49	9
R. Swendseid	43	1	44	8
W. Robertson, Mayor	-	-	-	54
F. Christophers	-	-	-	42
M. Rockley	-	-	-	42
E. Sands	-	-	-	41
R. Watrin	-	-	-	42
Chief Administrative Officer	\$ 288 \$	44 \$	332 \$	333

- (1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria, vacation payouts and any other direct cash remuneration.
- (2) Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long- and short-term disability plans, professional memberships, and tuition.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, travel allowances, car allowances, and club memberships.

CITY OF CHESTERMERE

Notes to Financial Statements

Year ended December 31, 2022, with comparative figures for 2021

21. Salary and benefits disclosure:

Disclosure of salaries and benefits for elected municipal officials, the City Directors (previously called "Chief Administrative Officer") and designated officers as required by Alberta Regulation 313/2000 is as follows:

		2022		2021
	Salary (1)			Total
Mayor Colvin	82,802	16,526	99,328	21,505
Deputy Mayor Foat	43,885	10,289	54,174	48,954
Mayor Chalmers	-	-	-	69,024
Councillor Hanley	38,181	7,903	46,084	12,427
Councillor Funk	38,181	7,479	45,660	11,290
Councillor Narayan	38,181	4,649	42,830	42,569
Councillor Dean	38,181	3,224	41,405	12,663
Councillor Johal-Watt	38,181	2,161	40,342	11,25
Councillor Bold	-		-	31,23
Councillor Burness	1.0	-	-	33,17
Councillor Kind	-		12	31,459
Councillor Young	120	-	· ·	32,35
City Director Cameron Wong	135,827	24,166	159,993	
City Director Jeff Gibeau - Term	72,074	11,923	83,997	
City Director Kim Wallace	75,833	-	75,833	
City Director Mark Wolynice - Term	61,774	7,042	68,816	
City Director Jill Steves - Term	43,607	8,857	52,464	
City Director Travis Fillier	3,269	17,481	20,750	
City Director Harminder Pattar - Term	11,805	836	12,641	
CAO Bernie Morton (3)	-		2	565,674
Interim CAO Harry Harker	3	i P	-	49,34
Total	721,781	122,536	844,317	972,93

- (1) Salary includes regular base pay and any other direct cash remuneration.
- (2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including retirement pension, Canada pension plan (CPP), employment insurance (EI), health care, dental coverage, vision coverage, group life insurance, accidental disability/dismemberment insurance, long-term and short-term disability plans, professional memberships, tuition, conferences, travel & subsistence, cellular phone, computer/laptops, clothing, mileage and moving expenses.
- (3) The salary amount disclosed above for the year ended December 31, 2021 includes severance paid to the previous CAO of \$265,302. There was no severance in 2022.

13. UTILITY FRANCHISE AGREEMENTS

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

	 2022	2021
Fortis Alberta Inc. Atco Gas	\$ 937,456 498,091	\$ 863,033 382,353
	\$ 1,435,547	\$ 1,245,386

14. SALARIES AND BENEFITS DISCLOSURE

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

			2021				
		 Salary	Benefits and Allowances			Total	Total
Mayor	Nancy Dodds	\$ 76,336	\$	20,572	\$	96,908	\$ 16,236
Mayor	Michael Doerksen	-		-		-	46,042
Councillor	Sherriffs	49,968		15,498		65,466	13,382
Councillor	Clarke	45,116		14,826		59,942	11,186
Councillor	Ballas	45,276		8,553		53,829	48,274
Councillor	Gammana	39,564		14,059		53,623	46,647
Councillor	Evans	38,910		13,965		52,875	8,775
Councillor	McGee	36,624		11,483		48,107	39,314
Councillor	Wheeler	-		-		-	29,677
Councillor	Peebles	-		-		-	32,132
Councillor	Dodds	 _		-		-	41,450
		\$ 331,794	\$	98,956	\$	430,750	\$ 333,115
Chief Admin	istrative Officers	\$ 183,600	\$	40,502	\$	224,102	\$ 423,820
Designated	Officers	\$ 311,745	\$	68,771	\$	380,516	\$ 336,669

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

Employer's share of all employee benefits and contributions or payments made on behalf of employee's include: pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, professional memberships and tuition.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including travel allowances and car allowances.

15. Salary and Benefits Disclosure

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

		Benefits &	Total	Total
	Salary	Allowances	2022	2021
Mayor Creasey	88,311	3,508	91,819	79,520
Councillor Konnik	35,325	1,822	37,147	33,748
Councillor Gullekson	35,325	8	35,333	32,331
Councillor Hibbs	35,325	1,822	37,147	33,727
Councillor Jacobson	-	-	-	26,519
Councillor Ross	35,325	1,822	37,147	33,973
Councillor Hoekstra	35,325	1,822	37,147	33,973
Councilor Dallas	35,325	1,822	37,147	8,314
Chief Administration	216,721	40,639	257,360	259,197
Officer Goudy				

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

Benefits and allowances includes the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, accidental disability and dismemberment, dental coverage, vision coverage, and long and short term disability plans.

TOWN OF WHITECOURT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

14. SALARY & BENEFITS DISCLOSURE

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

			2022		2021
		Ве	enefits &		
	Salary ¹	Allo	owances ²	Total	Total
Councillors:					
Baker	\$ 53,609	\$	7,416	\$ 61,025	\$ 11,846
Chauvet	46,582		7,026	53,608	38,117
Chichak	-		-	-	69,189
Lanctot	44,264		5,682	49,946	11,028
Lapointe	48,764		7,335	56,099	9,668
McAree	36,101		3,937	40,038	37,257
Schlosser	40,001		2,752	42,753	45,093
Pickard	82,568		5,984	88,552	51,984
Hilts	-		-	-	38,818
Connell	-		-	-	31,675
Chief Administrative Officer	\$ 261,313	\$	42,007	\$ 303,320	\$ 290,695

- (1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration
- (2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability, vehicle and dismemberment insurance.

15. FINANCIAL INSTRUMENTS

The Town's financial instruments consist of cash and cash equivalents, accounts receivable, trade and other receivables, local improvement receivable, loans receivable, inventory for resale, land for resale, accounts payable and accrued liabilities, deposit liabilities, employee benefit obligations, deferred revenue, provision for landfill closure and post-closure costs and long-term debt. It is management's opinion that the Town is not exposed to significant interest or currency risks arising from these financial instruments.

The Town is subject to credit risk with respect to accounts receivable and loans receivable. Credit risk arises from the possibility that taxpayers and entities to which the Town provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

15. DEBT LIMITS

Section 276(2) of the *Municipal Government Act* requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Town be disclosed as follows:

	2022	2021
Total debt limit	\$ 68,677,652	\$ 64.410.897
Total debt	(31,604,118)	(31,449,538)
Total debt limits available	\$ 37,073,534	\$ 32,961,359
Service on debt limit Service on debt	\$ 11,446,275 (2,616,198)	\$ 10,735,150 (2,508,311)
Service on debt limit available	\$ 8,830,077	\$ 8,226,839

16. SALARIES AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for elected municipal officials, the Town Manager and designated officers as required by Alberta Regulation 313/2000 is as follows:

		Da	anofita and	2022		2021	
	Benefits and Salary Allowances			Total		Total	
Choy (Mayor) Laurie	\$ 77,389 38,205	\$	9,963 8,392	\$ 87,352 46,597	\$	88,417 48,521	
Anderson Loyns Meyer	38,205 38,205 38,205		8,389 8,184 7,290	46,594 46,389 45,495		10,541 10,541 47,105	
Pawlechko Hansard	38,205 38,205		7,246 6,867	45,451 45,072		47,103 47,405 10,292	
Matties Lloy Bennett	-		- - -	-		37,802 36,500 34,824	
Somot	\$ 306,619	\$	56,331	\$ 362,950	\$	371,948	
Town Manager	\$ 207,984	\$	37,908	\$ 245,892	\$	245,202	

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

Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, and the employer's share of the costs of any additional taxable benefits.

TOWN OF BONNYVILLE

Notes to Consolidated Financial Statements

Year Ended December 31, 2022

15. Salary and benefits disclosure

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

	Dalass as	0.7	enefits &	2022	2021
	Salary (1)	-	wances (2)		Total
Elisa Brosseau (Mayor)	\$ 76,296	\$	4,046	\$ 80,342 \$	674307
Kayla Blanchette	46,517		2,638	49,155	8,118
Byron Johnson	41,282		2,301	43,583	8,240
Brian McEvoy	45,635		2,577	48,212	37,215
Philip Kushnir	41,117		490	41,607	8,725
Neil Langridge	33,552		1,804	35,356	7,587
David Sharun	37,502		2,066	39,568	8,229
CAO - Bill Rogers	188,539		31,668	220,207	214,341
Gene Sobolewski (Former Mayor)	-		200	5.00	79,262
Ray Prevost (Former Council)	-		17.		26,763
Lorna Mae Storoschuk (Former					
Council)	1,-		-		33,489
Rene Van Brabant (Former					0.01
Council)	-		-		19,047
Chadwick Colbourne (Former					100
Council)				*	31,415
	\$ 510,440	\$	47,590	\$ 558,030 \$	534,993

- Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
- Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.
- Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial and retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

17. SALARIES AND BENEFITS DISCLOSURE

Disclosure of remuneration and benefits for elected municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	fits, Travel <u>lowances</u> (2021 <u>Total</u>		
Elected Officials: Brian Hall (3) Ashtin Anderson Rob Minns Kelly Chamzuk Tracy Holland Gary Cromwell Natasha Kapitaniuk Camille Wallach Joe Gerlach	\$ 61,261 55,876 50,490 50,490 50,490 50,490 50,490 50,490		12,346 11,542 11,228 10,921 10,629 9,908 8,701 8,559 4,719	\$	73,607 67,418 61,718 61,411 61,119 60,398 59,191 59,049 55,209	\$	12,019 11,028 10,036 10,036 10,036 9,616 9,608 10,036 9,162	
Former Elected Officials: Travais Johnson Larry Armfelt (3) Doris Splane Christi Bilsky Kevin Haines Dwayne Rawson Dennis Willcott Penny Stewart Warren Griffin	\$ - - - - - - - 470,567	 \$	- - - - - - - - 88,553	- \$_	- - - - - - - - 559,120	_ \$_	55,057 54,546 50,110 50,110 50,094 50,094 48,037 30,684 530,403	
Chief Administrative Officer (4)	\$ 158,832	\$ <u></u>	37,095	\$_	195,927	\$_	458,183	

⁽¹⁾ Salary includes gross honoraria, regular base pay, bonuses, overtime, lump sum payments, and any other direct cash remuneration.

⁽²⁾ Employer's share of all employee benefits, travel and allowances or payments made on behalf of employees including travel and subsistence, pension, health care, dental coverage, vision coverage, group life disability plans, professional memberships and tuition.

⁽³⁾ The Reeve is elected from within Council on an annual basis. In 2022 the Division 4 elected official was elected Reeve in October 2022.

⁽⁴⁾ The current year figure includes the two former, one acting, and one interim Chief Administrative Officer's salaries, severance and benefits.

TOWN OF STRATHMORE

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2022

16. Salary and benefits disclosure

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

	(1)	(2)		
		Benefits &		
	Salary	allowances	2022	2021
Council				
Mayor Pat Fule	\$ 64,641 \$	3,976 \$	68,617 \$	72,769
Councillor Melissa Langmaid	37,531	5,086	42,617	8,508
Councillor Debbie Mitzner	36,631	5,541	42,172	9,141
Councillor Jason Montgomery	37,381	9,814	47,195	45,261
Councillor Denise Peterson	37,481	2,219	39,700	39,276
Councillor Richard Wegener	35,581	9,975	45,556	7,815
Councillor Brent Wiley	35,031	2,078	37,109	7,228
Councillor Lorraine Bauer	-	-	-	40,027
Councillor Tari Cockx	-	-	-	37,530
Councillor Melanie Corbiell	-	-	-	27,372
Councillor Robert Sobol	-	-	-	35,425
CAO - Kevin Scoble	253,547	41,981	295,528	_
CAO - James Thackray	30,000	-	30,000	276,740
Interim CAO - Doug Lagore	_	-	_	390,343
Designated Officers (2)	\$ 284,372 \$	58,426 \$	342,798 \$	229,653

- (1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
- (2) Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long- and short-term disability plans, professional memberships, and tuition. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits.

17. Commitments and contingencies

The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX) which provides liability insurance. Under the terms of the membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

The Town contracted EPCOR Water Services Inc. to provide management and operations services related to the public utilities and infrastructure system until 2028. Billing under the contract is an annual rate of \$2,667,624, adjusted yearly by the consumer price index.

City of Camrose

Notes to the Consolidated Financial Statements

For the year ended December 31, 2022

16. SALARY AND BENEFITS DISCLOSURE

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

			2021						
Mayor - PJ Stasko		Benefits & Salary Allowances Total							
	\$	59,794	\$	8,814	\$	68,608	\$	11,879	
Mayor - N. Mayer		-		-		-		52,937	
Councilors:									
K. Hycha		29,897		2,744		32,641		23,633	
A. Hoveland		29,897		4,433		34,330		25,453	
L. Banack		29,897		3,814		33,711		4,243	
L. Broker		29,897		6,557		36,454		4,655	
D. Francoeur		29,897		6,465		36,362		4,747	
D. Ilg		29,897		6,465		36,362		4,747	
J. Murphy		29,897		5,929		35,826		4,747	
D. Rosland		29,897		4,415		34,312		4,580	
PJ Stasko		-		-		-		22,506	
M. Lindstrand		-		-		-		20,893	
G. Wood		-		-		-		22,842	
W. Throndson		-		-		-		19,784	
D.Ofrim		-		-		-		21,774	
City Manager		232,107		39,585		271,692		267,465	
Designated Officers (2)	\$	134,568	\$	24,964	\$	159,532	\$	154,769	

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

Benefits and allowances figures include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, extended health and dental coverage, vision coverage, group life insurance, long-term disability insurance, professional memberships and tuition.

The City currently has a full time designated officer, and one designated on an as-needed basis.

TOWN OF ST. PAUL

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

14. Salary and Benefits Disclosure

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

			Benefits &					
	S	Salary (1)		Allow (2)		2022		2021
Council								
Miller - Mayor	\$	53,489	\$	13,589	\$	67,078	\$	61,519
Noel		37,878		12,337		50,215		36,577
Boisvert		35,562		9,757		45,319		39,549
Eamon		30,752		11,338		42,090		32,362
Taylor		28,502		5,632		34,134		32,748
Ward		32,643		12,355		44,998		39,574
Sood		34,956		10,729		45,685		9,446
deMoissac		-		-		-		23,112
		253,782		75,737		329,519		274,887
Others								
CAO - Jeffery		152,828		27,770		180,598		85,609
Designated officer		96,065		23,117		119,182		-
Designated officer (contract)		58,192		-		58,192		56,850
CAO - Heyman		-		-		-		141,753
		307,085		50,887		357,972		284,212
	\$	560,867	\$	126,624	\$	687,491	\$	559,099

- (1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
- (2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including cell phone reimbursements, pension and health plans.

15. Commitment

The town has signed an agreement with North East Muni-Corr Ltd. for the purchase of two parcels of land. The agreement is non-interest bearing and is being paid in annual installments of \$30,000. Although title for the properties will not be transferred to the town until the final payment is made, the town has recorded the land as an asset and the payable as a long-term debt.

16. Contaminated Sites Liability

The town has adopted PS3260 Liability for Contaminated Sites and PS 3280 Asset Retirement Obligations. The town did not identify any financial liabilities in 2022 or 2021 as a result of these standards.

17. Contingencies

The Town of St. Paul is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

The Town of St. Paul is a member of the Evergreen Regional Waste Management Services Commission. Each participating municipality funds a portion of the Commission's deficit based on their proportionate tippage for the year. The expense is accounted for as a current transaction in the year the deficit is invoiced.

ELECTED OFFICIAL REMUNERATION January 1 to December 31, 2022

Mayor Dahl	2022 Budget	YTD Actual	% Remaining
Honorarium	40,275	40,275	0%
Per Diem (claimed for meetings/events/conferences outside of honorarium)	24,850	20,025	19%
Registration (conferences)	2,700	2,174	19%
Travel and Subsistence (includes mileage, parking, meals, etc.)	6,200	4,252	31%
Total Mayor Dahl	74,025	66,725	10%
Councillor Blatz	2022 Budget	YTD Actual	% Remaining
Honorarium	22,044	22,044	0%
Per Diem (claimed for meetings/events/conferences outside of honorarium)	22,625	16,875	25%
Registration (conferences)	1,750	1,313	25%
Travel and Subsistence (includes mileage, parking, meals, etc.)	3,300	2,336	29%
Total Councillor Blatz	49,719	42,568	14%
Councillor Cummings	2022 Budget	YTD Actual	% Remaining
Councillor Cummings Honorarium			
	Budget	Actual	Remaining
Honorarium	Budget 22,044	Actual 22,044	Remaining 0%
Honorarium Per Diem (claimed for meetings/events/conferences outside of honorarium)	22,044 23,725	22,044 17,975	Remaining 0% 24%
Honorarium Per Diem (claimed for meetings/events/conferences outside of honorarium) Registration (conferences)	22,044 23,725 2,150	22,044 17,975 1,578	Remaining 0% 24% 27%
Honorarium Per Diem (claimed for meetings/events/conferences outside of honorarium) Registration (conferences) Travel and Subsistence (includes mileage, parking, meals, etc.)	22,044 23,725 2,150 4,080	22,044 17,975 1,578 3,144	24% 27% 23%
Honorarium Per Diem (claimed for meetings/events/conferences outside of honorarium) Registration (conferences) Travel and Subsistence (includes mileage, parking, meals, etc.) Total Councillor Cummings	22,044 23,725 2,150 4,080 51,999 2022	Actual 22,044 17,975 1,578 3,144 44,740 YTD	Remaining 0% 24% 27% 23% 14%
Honorarium Per Diem (claimed for meetings/events/conferences outside of honorarium) Registration (conferences) Travel and Subsistence (includes mileage, parking, meals, etc.) Total Councillor Cummings Councillor Daley	22,044 23,725 2,150 4,080 51,999 2022 Budget	22,044 17,975 1,578 3,144 44,740 YTD Actual	24% 27% 23% 14% Remaining
Honorarium Per Diem (claimed for meetings/events/conferences outside of honorarium) Registration (conferences) Travel and Subsistence (includes mileage, parking, meals, etc.) Total Councillor Cummings Councillor Daley Honorarium	22,044 23,725 2,150 4,080 51,999 2022 Budget 22,044	22,044 17,975 1,578 3,144 44,740 YTD Actual 22,044	24% 27% 23% 14% Remaining 0%
Honorarium Per Diem (claimed for meetings/events/conferences outside of honorarium) Registration (conferences) Travel and Subsistence (includes mileage, parking, meals, etc.) Total Councillor Cummings Councillor Daley Honorarium Per Diem (claimed for meetings/events/conferences outside of honorarium)	22,044 23,725 2,150 4,080 51,999 2022 Budget 22,044 21,100	Actual 22,044 17,975 1,578 3,144 44,740 YTD Actual 22,044 13,925	24% 27% 23% 14% Remaining 0%

ELECTED OFFICIAL REMUNERATION January 1 to December 31, 2022

Councillor Ryan	2022 Budget	YTD Actual	% Remaining
Honorarium	22,044	22,044	0%
Per Diem (claimed for meetings/events/conferences outside of honorarium)	20,475	14,825	28%
Registration (conferences)	1,750	1,313	25%
Travel and Subsistence (includes mileage, parking, meals, etc.)	4,030	2,672	34%
Total Councillor Ryan	48,299	40,853	15%
Councillor Walsh	2022 Budget	YTD Actual	% Remaining
Honorarium	22,044	22,044	0%
Per Diem (claimed for meetings/events/conferences outside of honorarium)	21,175	11,725	45%
Registration (conferences)	1,750	723	59%
Travel and Subsistence (includes mileage, parking, meals, etc.)	3,700	1,520	59%
Total Councillor Walsh	48,669	36,011	26%
Councillor Wilson	2022 Budget	YTD Actual	% Remaining
Honorarium	22,044	22,044	0%
Per Diem (claimed for meetings/events/conferences outside of honorarium)	22,500	17,375	23%
Registration (conferences)	2,600	1,718	34%
Travel and Subsistence (includes mileage, parking, meals, etc.)	4,600	2,898	37%
Total Councillor Wilson	51,744	44,034	15%
Total Elected Official Remuneration	373,774	314,017	16%

City of Brooks

Notes to the Financial Statements

Year ended December 31, 2022

14. Salary and benefits disclosure

Chief Administrative Officer

Disclosure of salaries and benefits for elected municipal officials, the chief administrative officer and designated officers as required by provincial regulation are as follows:

						2022		2021
				nefits &				
	os estados esta			wances				500a - 10 10
		Salary ⁽¹⁾	((2) & (3)		Total		Total
Municipal Officials								
Mayor Petrie	\$	62,000	\$	3,949	\$	65,949	\$	13,274
Mayor Morishita		=		:=:		=		69,551
Councillor Goodnough		32,040		4,077		36,117		31,883
Councillor Prentice		27,215		2,739		29,954		29,062
Councillor Nesbitt		30,620		5,064		35,684		34,240
Councillor Idriss		32,225		4,609		36,834		7,944
Councillor Juska		33,415		5,162		38,577		7,631
Councillor Wardrop		32,555		2,222		34,777		7,635
Councillor Petrie		=		-		=		25,986
Councillor Gerestein		-		3 5 5		=		25,562
Councillor Klein		扇		255		a		25,047
	\$	250,070	\$	27,822	\$	277,892	\$	277,815
						2022		2021
			Be	nefits &				

1. Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration, including per diem amounts.

Salary (1)

224,622

Allowances

(2) & (3)

45,598

\$

Total

270,220

Total

269,041

- 2. Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.
- 3. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

14. Accumulated surplus

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

	2022	2021
Unrestricted surplus	\$ 398,186	\$ 732,252
Restricted surplus		
Operating reserves	1,884,321	1,294,496
Capital reserves	4,048,320	4,890,748
Equity in tangible capital assets (Note 13)	50,802,181	46,837,344
	\$ 57,133,008	\$ 53,754,840

15. Segmented disclosure

The Town provides a range of services to its ratepayers. For each reporting segment, revenues and expenses represent amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to Schedule of Segmented Disclosure (Schedule 6).

16. Salary and benefits

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

		Benefits		_
		and allowances		
	Salaries (1)	(2)(3)	2022	2021
T. MacPhee, Mayor	\$ 56,000	\$ 9,231	\$ 65,231	\$ 61,366
D. Berry, Councillor	29,300	7,184	36,484	34,437
M. Brodziak, Councillor	-	-	-	24,964
L. Bullock, Councillor	30,900	7,349	38,249	6,579
J. Curtis, Councillor	29,800	7,266	37,066	7,226
J. Lemko, Councillor	29,200	7,221	36,421	35,566
T. Rudyk, Councillor	29,600	7,250	36,850	37,716
T. Warawa, Councillor	27,000	7,056	34,056	33,201
A. Waters, Councillor	-	-	-	27,807
Town Manager (2)	164 100	22 712	107.010	121 606
Town Manager (2)	164,198	33,712	197,910	434,686
Town Directors (3)	389,053	58,269	447,322	488,562
	\$ 785,051	\$ 144,538	\$ 929,589	\$ 1,192,110

^{1.} Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

COUNTY OF ST. PAUL NO. 19 Notes to Consolidated Financial Statements Year Ended December 31, 2022

17. SALARY, CONTRACTS AND BENEFITS DISCLOSURE

Disclosure of salaries, contracts and benefits for municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

				enefits &				
		Salary	Al	lowances		2022		2021
Reeve	Ockerman Upham	\$ 52,630 -	\$	7,067 -	\$	59,697 -	\$	11,678 65,254
Deputy Reeve	Fodness	66,862		8,142		75,004		72,277
Councilors	Dechaine Hedrick Krekoski Wirsta Younghans Amyotte Martin	44,208 64,925 51,934 57,395 52,598 -		6,404 7,645 6,980 8,137 6,897		50,612 72,570 58,914 65,532 59,495		9,118 63,008 13,631 66,629 55,119 56,914 46,054
CAO Designated	Kitz	184,868		31,541		216,409		210,278
Officers	6 positions	399,675		33,192		432,867		478,212

- 1. Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
- 2. Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.
- 3. If an automobile is provided, no amount is included in the benefits and allowances figure.
- 4. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial and retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

December 31, 2022

20. SALARY AND BENEFITS DISCLOSURE

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

		В	enefits &	Total		Total
	 Salary	Allowances		 2022		2021
Mayor Colberg	\$ 48,438	\$	8,395	\$ 56,833	\$	55,662
Councillor Hansen-Zacharuk	25,130		6,234	31,364		30,962
Councillor Garbutt	-		-	-		27,107
Councillor Zariski	27,730		2,751	30,481		31,801
Councillor DeMott	-		-	-		24,080
Councillor Lacher	25,650		2,344	27,994		28,620
Councillor Makowecki	-		-	-		24,870
Councillor Sereda	26,950		6,489	33,439		5,548
Councillor Kolafa	26,690		6,474	33,164		6,097
Councilor Price	27,470		6,519	33,989		5,548
Chief Administration Officer	194,689		33,769	228,458		224,201

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

Benefits and allowances include employer's share of all employee benefits and contributions or payments made on behalf of employees including retirement pension, Canada Pension Plan, employment insurance, health care, extended health, vision, group life, accidental death and long and short-term disability plans.

Benefits for the CAO include the use of an automobile.

Town of Slave Lake

For the Year Ended December 31, 2022

18. Salary and Benefits Disclosure

	# of Months	Salary (1) \$	Benefits and Allowances (2) \$	2022 Total \$	2021 Total \$
Mayor Warman	12	44,617	371	44,988	44,671
Councilor King	-	-	-	-	24,784
Councilor Ferguson	12	32,306	178	32,484	31,326
Councilor Gramlich	12	32,991	185	33,176	33,827
Councilor Busk	<u>-</u>	-	-	-	20,494
Councilor Mcgregor	-	-	-	-	21,044
Councilor Brandle	12	33,427	185	33,612	30,704
Councilor Adams	12	31,945	185	32,130	8,496
Councilor Ward	12	33,088	-	33,088	8,041
Councilor Hughes	12	34,479	185	34,664	9,115
		242,853	1,289	244,142	232,502
CAO - Garry Roth	4	104,736	1,019	105,755	-
CAO - Jeff Simpson	6	99,506	14,047	113,553	-
CAO - David Kim	2	10,377	-	10,377	135,144
Designated officer (1 position)	-	-	-	-	111,504

- 1. Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
- 2. Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and tuition.
- 3. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial and retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

Town of Athabasca

Notes to the Consolidated Financial Statements

December 31, 2022

14. SALARY AND BENEFITS DISCLOSURE

	2022							
	Benefits &							
	Salary (1)	Allowances ((2) Total	Total				
	\$	\$	\$	\$				
Mayor:								
R. Balay	24,900	_	24,900	5,040				
C. Powell	-	-	-	15,000				
Councilors								
I. Edwards	18,200	871	19,071	20,815				
D. Pacholok	16,760	_	16,760	19,680				
S. Graling	14,480	643	15,123	3,722				
J. LeMessurier	15,860	721	16,581	3,849				
L. Prosser	11,540	543	12,083	3,596				
E. Yuill	17,960	_	17,960	3,920				
R. Balay	-	-	-	15,520				
T. Cherniwchan	-	-	-	18,640				
J. Traynor	-	-	-	16,280				
Chief Administrative Officer	143,619	15,953	159,572	152,582				
Designated Officers	82,538	15,331	97,869	93,830				

- (1) Salary includes regular base pay, overtime, honoraria and any other direct cash remuneration.
- (2) Consists of employer's share of all employee benefits and contributions or payments made on behalf of employees including Canada Pension Plan, employment insurance, Workers' Compensation Board, health care, dental coverage, group life insurance, accidental death and dismemberment insurance, long and short term disability plans, retirement pension professional memberships and tuition.

December 31, 2022

19) SALARIES AND BENEFITS

Disclosure of salaries and benefits for elected Sturgeon County officials and the chief administrative officer as required by Alberta Regulations 313/2000 is as follows:

	Salary ¹	Honoraria ²	Benefits ³	2022	2021
Mayor	\$ 111,168	15,470	16,151	\$ 142,789	\$ 132,996
Councillor Division 1	\$ 80,332	9,230	9,413	\$ 98,975	\$ 100,264
Councillor Division 2	\$ 82,801	9,230	13,846	\$ 105,877	\$ 102,408
Councillor Division 3	\$ 80,332	11,230	6,562	\$ 98,124	\$ 16,818
Councillor Division 3 (Jan 1 - Oct 25, 2021)	\$ -	-	-	\$ -	\$ 82,682
Councillor Division 4	\$ 82,763	10,140	14,276	\$ 107,179	\$ 99,311
Councillor Division 5	\$ 80,332	8,710	9,039	\$ 98,081	\$ 18,667
Councillor Division 5 (Jan 1 - Oct 25, 2021)	\$ -	-	-	\$ -	\$ 79,862
Councillor Division 6	\$ 80,332	9,490	13,854	\$ 103,676	\$ 3,785
Councillor Division 6 (Jan 1 - Oct 25, 2021)	\$ -	-	-	\$ -	\$ 80,280
Chief Administrative Officer (CAO)	\$ 297,349	-	40,066	\$ 337,415	\$ 296,734
Designated Officers ⁴	\$ 1,409,879	-	304,333	\$ 1,714,212	\$ 1,588,492

¹ Salary includes regular base pay, and Deputy Mayor allowance. In addition to attending Regular Council Meetings during normal business hours, Council Members also attend Public Hearings and serve on 6-13 internal Committees/Boards and 207 external Committees/Boards and for community functions which they do not receive additional remuneration.

20) LOCAL AUTHORITIES PENSION PLAN

Employees of Sturgeon County participate in the Local Authorities Pension Plan (LAPP), which is covered by the Public Sector Pension Plans Act. The Plan serves 281,764 members and about 435 employers. It is financed by employers, employees' contributions, and investment earnings of the LAPP Fund.

Sturgeon County is required to make current service contributions to the Plan of 8.45% of pensionable earnings up to the year's maximum pensionable earnings ("YMPE") under the Canada Pension Plan (CPP) and 12.80% for the excess. Enrolled County employees are required to make current service contributions of 7.45% of pensionable earnings up to the year's YMPE and 11.80% on pensionable earnings above this amount.

Total contributions by Sturgeon County to the LAPP in 2022 were \$1,972,928 (2021 - \$1,948,384). Total contributions by the employees of Sturgeon County to the LAPP in 2022 were \$1,769,000 (2021 - \$1,780,587).

On December 31, 2021, the Local Authorities Plan disclosed an actuarial surplus of approximately \$ 11.9 billion (2020 - \$5.0 billion)

² Council honoraria is based on \$260 per day for attendance at conferences or conventions. Attendance at conferences and conventions typically requires travel away from home for extended periods of time.

³ Employer's share of employee benefits and contributions or payments made on behalf of employees including pensions, extended health care, dental coverage, group life insurance, accident death and dismemberment insurance, and long and short-term disability plans.

⁴ Designated Officers include Appointment of Municipal Assessor, Bylaw Enforcement Officers (Peace Officers and Animal Control), Clerk of the Subdivision and Development Appeal Board, and Clerk of the Assessment Review Board. Total of 12 positions.

20. Salaries and Benefits Disclosure

The following disclosure of salaries and benefits for elected municipal officials, the chief administrative officer, and designated officers is presented on a cash flows basis as required by Supplementary Accounting Principles and Standards Regulation (Alta. Reg. 313/2000).

		Benefits &		
Rounded to the nearest dollar	Salary ^(a)	Allowances ^(b)	2022	2021
Elected Officials				
Mayor Katchur	101,685	10,309	111,994	107,124
Councillor Harris	44,057	4,972	49,029	47,528
Councillor Abitoye	42,757	7,285	50,042	48,688
Councillor Lennox	-	-	-	38,988
Councillor Makin	45,857	7,462	53,318	47,845
Councillor Sperling	-	-	-	37,566
Councillor Kelly	43,157	4,972	48,129	45,303
Councillor Blizzard	45,757	7,456	53,213	9,847
Councillor Noyen	44,357	7,376	51,733	10,269
	367,626	49,832	417,457	393,158
250				
Officers	0.41.707	FF F07	007.040	075 000
Chief Administrative Officer	241,726	55,537	297,263	275,098
Designated Officers (c)	405,371	77,245	482,616	477,089

- a) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria, and any other direct cash remuneration.
- b) Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including retirement pension, Canada Pension Plan, employment insurance, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, and long term disability plans. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including car allowances.
- c) The City had the following designated officers in 2022 and 2021: City Treasurer, Assessment Complaints Manager, two Municipal Assessors, Clerk of the Subdivision Development Appeals Board, and one Development Authority. The Assessment Complaints Manager and two Municipal Assessors are paid by the Capital Region Assessment Services Commission and the individual's pay is not separately identifiable.

15. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for elected municipal officials and the County Manager as required by Alberta Regulation 313/2000 is as follows:

	Fees	Benefits*		2022 Total	2021 Total
Mayor					
T. Doblanko (Division 5)	\$ 98,626	\$	9,798	\$ 108,424	\$ 105,969
Councillors					
R. Smith (Division 1)	79,939		12,198	92,137	90,545
K. Lewis (Division 2)	86,777		9,699	96,476	87,637
K. Vandenberghe (Division 3)	59,830		5,388	65,218	84,394
L. Wanchuk (Division 4)	77,605		8,699	86,304	85,507
G. Belozer (Division 6)	85,105		6,170	91,275	87,934
R. Scobie (Division 7)	77,605		12,198	89,803	90,213
	\$ 565,487	\$	64,150	\$ 629,637	\$ 632,199
County Manager	\$ 241,215	\$	34,881	\$ 276,096	\$ 271,035

^{*}Employer's share of all employee benefits and contributions made on behalf of employees including retirement pension, Canada Pension Plan, Employment Insurance, dental coverage, group life insurance, accidental death and dismemberment insurance, long and short-term disability plans and extended health care, vision care and employee assistance program coverage.

16. PENSION PLAN

Employees of Leduc County participate in the Local Authorities Pension Plan (LAPP), which is covered by the Public Sector Pension Plans Act. It is financed by employer and employee contributions and investment earnings of the LAPP Fund. The Plan disclosed an actuarial surplus of \$11.92 billion at December 31, 2021 (2020 - \$4.96 billion).

Leduc County is required to make current service contributions to the Plan at 8.45 per cent of pensionable payroll below the year's maximum pensionable earnings (YMPE) and 12.80 per cent of pensionable payroll above YMPE.

Total current service contributions by Leduc County to the Local Authorities Pension Plan in 2022 were \$1,356,243 (2021 - \$1,487,664). Total current service contributions by the employees of Leduc County to the Local Authorities Pension Plan in 2022 were \$1,229,525 (2021 - \$1,384,338).

CITY OF COLD LAKE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

18. SALARY AND BENEFITS DISCLOSURE

Disclosures of salaries and benefits for elected municipal officials, the chief administrative officer and other designated officers as required by Alberta Regulation 313/2000 as follows:

		Salary	lowances d benefits	2022 Total	2021 Total
Mayor	Craig Copeland	\$ 68,022	\$ 3,527	\$ 71,549	\$ 60,035
Councillors:	Robert Buckle	-	-	-	33,460
	Ryan Bailey	29,792	1,527	31,319	3,328
	Robert Mattice	32,792	1,738	34,530	3,331
	Adele Richardson	41,042	2,168	43,210	4,778
	Duane Lay	-	-	-	28,127
	Kirk Soroka	-	-	-	24,496
	Jurgen Grau	-	-	-	26,605
	Vicky Lefebvre	38,917	2,047	40,964	35,830
	Chris Vining	34,167	1,776	35,943	32,113
	William Parker	43,292	2,296	45,588	4,909
Chief Administrative Officer	Kevin Nagoya	291,997	45,084	337,081	319,161
		\$ 580,021	\$ 60,163	\$ 640,184	\$ 576,173

⁽a) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

⁽b) The employer's share of all employee benefits and contributions or payments made on behalf of employees including; pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships, and tuition.

COUNTY OF GRANDE PRAIRIE NO. 1

Notes to the Consolidated Financial Statements Year Ended December 31, 2022

19. SALARY AND BENEFITS DISCLOSURE

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

				2022			2021
COUNTY COUNCIL	Division	Salary (1)	Benefits (2)	Subtotal	Travel Cost and Allowances (3)	Total	Total
Reeve - B.Marshall	5	\$ 70,826	\$ 15,280	\$ 86,106	\$ 11,580	\$ 97,686	\$119,592
A. Frayn H. Bulford K.Balderson D. Beeston L. Beaupre S. Zimmerman R. Sutherland P. Harris B. Peterson L. Waddy K. Rosvold B.Chrenek C. Beck	1 1 2 2 3 4 4 6 7 7 8 9	75,089 - 72,139 - 81,926 99,370 - 73,545 86,730 - 93,452 76,073	17,913 - 17,560 - 18,718 10,617 - 6,746 18,539 - 19,962 17,273	93,002 - 89,699 - 100,644 109,987 - 80,291 105,269 - 113,414 93,346	8,862 	101,864 - 99,851 - 111,787 124,690 - 91,308 131,908 - 144,373 103,876	58,336 92,431 89,515 26,989 59,615
		729,150	142,608	871,758	135,585	1,007,343	818,806
OFFICERS Chief Adminstrative	Positions						
Officer Designated Officers	1 2	268,133 295,174	35,814 62,576	303,947 357,750	10,008 973	313,955 358,723	301,022 348,791
		\$ 563,307	\$ 98,390	\$ 661,697	\$ 10,981	\$ 672,678	\$649,813

- (1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
- (2) Employer's share of all County Council benefits and contributions or payments made on behalf of County Council including Canada Pension Plan, health care, dental coverage, vision coverage, group life insurance, accidental death and dismemberment insurance and registered retirement savings plan contributions. Employer's share of all Officers benefits and contributions or payments made on behalf of Officers including pension, health care, dental coverage, vision coverage, group life insurance, accidental death and dismemberment insurance and employment insurance.
- (3) Travel cost and allowances include mileage and airfare.

TOWN OF HINTON

Notes to Consolidated Financial Statements

For the Year Ended December 31, 2022

12. SALARIES AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for Town officials, the Town Chief Administrative Officer and designated officers are required by Alberta Regulation 313/200 is as follows:

	Salary (1)		Е	Benefits (2)		2022		2021
Mayor Michaels	\$	76,325	\$	4,164	\$	80,489	\$	83,639
Councillors								
Haas		35,975		2,164		38,139		37,072
LaBerge		33,275		1,987		35,262		6,817
Ostashek		33,000		1,969		34,969		36,644
Taylor		32,550		1,939		34,489		6,924
Race		33,700		293		33,993		34,949
Maguhn		29,075		1,711		30,786		32,873
Nelson		 5		-				32,573
Waugh		9						28,454
Chief Administrative Officer								
Olsen		194,749		:=0;		194,749		227,089
Hanlan		177,929		; = 0		177,929		(4)
Panasiuk		49,656		10,387		60,043		:(=
Howarth	-	23,357		3,985		27,342		65,937
	\$	719,591	\$	28,599	\$	748,190	\$	592,971

⁽¹⁾ Salary includes regular base pay, bonuses, overtime lump sum payments, gross honoraria and any other direct cash remuneration.

13. BUDGET FIGURES

	2022 (Budget)	2022 (Actual)
Annual surplus (deficit) Acquisition of tangible capital assets Repayment of long-term debt Proceeds on issuance of long-term debt	\$ (1,639,398) - (569,553)	\$ 2,972,931 (5,221,962) (679,909) 820,000
Net transfers (to) from reserves:	(1,717,449)	(1,837,632)
Results of operations	\$ (3,926,400)	\$ (3,946,572)

The budget data presented in these consolidated financial statements is based on the operating and capital budgets approved by Town Council on March 1, 2022. The chart above reconciles the approved financial plan to the figures reported in these consolidated financial statements.

⁽²⁾ Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and tuition. Benefits also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

19. Salary and Benefits Disclosure

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

		Salary	Benefits & Allowances		Total 2022		Total 2021
Mayor Hoover	5	70,116	\$ 8,479	Ś	78,595	5	14,488
Mayor Poole	*	-	-	\$	-	\$	43,188
Councillor Appel		32,585	2,621	•	35,206		34,439
Councillor Dennis		32,555	3,627		36,182		7,096
Councillor Hoover		-	-		-		25,231
Councillor Sands		31,640	1,971		33,611		8,272
Councillor Coulter		30,491	2,125		32,616		21,983
Councillor Stendie		29,840	569		30,409		33,712
Councillor Olfert		-	-		· -		25,705
Councillor Svab		31,925	1,902		33,827		33,641
Chief Administrative					•		
Officer		219,901	50,985		270,886		237,780

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

Benefits and allowances includes the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, accidental disability and dismemberment, dental coverage, vision coverage, and long and short term disability plans.

TOWN OF CANMORE

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2022

16. Salary and benefits disclosure

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

	(1)	(2)		
	` ,	Benefits &		
	Salary	allowances	2022	2021
Council				
Krausert, Sean	\$ 102,909 \$	15,406 \$	118,315 \$	20,750
McCallum, Joanna	43,446	9,031	52,477	50,816
Graham, Wade	41,729	9,031	50,760	11,116
Mah, Jeff	41,654	9,031	50,685	11,116
Marra, Karen	42,557	7,290	49,847	48,466
Foubert, Tanya	43,271	5,328	48,599	9,844
Hilstad, Jeffrey	39,404	9,031	48,435	50,725
Borrowman, John	-	-	-	95,669
Seeley, Robert	-	-	-	42,972
Sandford, Vi	-	-	-	39,870
Comfort, Esme	-	-	-	33,668
Chief administrative officer (2)	233,522	30,753	264,275	255,202
Designated officers (25)	\$ 2,469,967 \$	379,538 \$	2,849,505 \$	2,247,049

- (1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
- (2) Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long- and short-term disability plans, professional memberships, and tuition.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, travel allowances, car allowances, and club memberships.

28. SALARY AND BENEFITS DISCLOSURE

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

		Salary ⁽¹⁾		Benefits ⁽²⁾		Total <u>2022</u>		Total <u>2021</u>
Mayor T. Gandam	\$	78,476	\$	7,861	\$	86,337	\$	86,551
Councillor K. Aberle		33,720		7,192		40,912		6,914
Councillor D. Billingsley		38,315		5,306		43,621		39,892
Councillor G. Blatz-Morgan		33,348		3,863		37,211		42,656
Councillor B. Elliot		39,245		5,326		44,571		9,359
Councillor K. Lonsdale		33,294		7,191		40,485		40,680
Councillor W. Neilson		38,315		5,306		43,621		39,332
Councillor J. Branco		-		-		-		34,312
Councillor A. Hilgartner	_		_	<u>-</u>	_		_	30,671
	\$_	294,713	\$_	42,045	\$_	336,758	\$_	330,367
City Manager	\$	183,844	\$_	30,923	\$	214,767	\$	211,520

^{(1) -} Salary includes regular base pay, bonuses, lump sum payments, and any other direct cash remuneration, including vacation and severance payments.

^{(2) -} 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..

16. REMUNERATION AND BENEFITS DISCLOSURE

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

		2022 Benefits and		2021
	 Salary	Allowances	Total	Total
Reeve and Councilors				
Division 1	\$ 55,727	\$ 7,922	\$ 63,649	\$ 48,511
Division 2	44,057	6,080	50,137	69,989
Division 3	59,871	8,062	67,933	46,028
Division 4	50,424	7,058	57,482	55,462
Division 5	45,301	6,070	51,371	49,380
Division 6	43,543	6,612	50,155	45,395
Division 7	56,708	7,540	64,248	49,204
	\$ 355,631	\$ 49,344	\$ 404,975	\$ 363,969
Chief Administrative Officers	\$ 174,362	\$ 14,786	\$ 189,148	\$ 326,428

- 1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration including per diem amounts.
- 2) Employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.
- 3) Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, and the employer's share of the costs of any additional taxable benefits.

TOWN OF SYLVAN LAKE Notes to Consolidated Financial Statements Year Ended December 31, 2022

11. SALARY AND BENEFITS DISCLOSURE

	 Salary	_	enefits & llowances	2022	2021
Mayor McIntyre	\$ -	\$	-	\$ -	\$ 51,917
Mayor Hanson	80,053		8,323	88,376	47,508
Councilor Parsons	36,872		5,478	42,350	38,968
Councilor Payne	33,244		1,729	34,973	34,356
Councilor Rilling	43,021		7,076	50,097	45,565
Councilor Kloss	19,185		3,799	22,984	39,780
Councilor Mearns	32,410		6,424	38,834	36,144
Councilor Dakin	34,039		6,175	40,214	8,164
Councilor Oostindie	10,898		563	11,461	-
Chief Administrative Officer	226,796		39,082	265,878	257,872
Designated Officers	336,192		58,047	394,239	394,120
	\$ 852,710	\$	136,696	\$ 989,406	\$ 954,394

Salary includes regular base pay. Benefits and allowances includes employer's share of all benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance and long and short-term disability plans.

10. SALARIES AND BENEFITS DISCLOSURE

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

	s	Salary (1)		Benefits (2)		2022 Total		2021 Total	
Mayor S. Boersma Mayor B. Turner	\$	72,567	\$	5,874	\$	78,441	\$	15,135 63,541	
Councilors								00,011	
R. Balanko		42,636		7,539		50,175		48,033	
R. White		42,586		7,536		50,122		9,508	
J. Anheliger		42,436		7,528		49,964		9,501	
S. Dafoe		41,086		7,451		48,537		49,299	
M. St. Denis		39,551		7,363		46,914		9,502	
S. Richardson		38,936		7,344		46,280		46,083	
S. Hall		-		-		-		39,033	
N. Boutestein		-		-		-		39,666	
L. Giffin		-		-		-		39,139	
Chief Administrative Officer		250,964		42,624		293,588		263,634	

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

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

Red Deer County

Notes to Financial Statements For the Year Ended December 31, 2022

13. SALARIES AND BENEFITS FOR ELECTED OFFICIALS AND COUNTY MANAGER

Salaries, in accordance with Alberta Regulation 313/2000, and benefits are as follows:

	2022					2021	
		Salary (1)		Benefits (2)	Total	Total	
Mayor Councillor - Division 1 Councillor - Division 2 Councillor - Division 3 Councillor - Division 4 Councillor - Division 5 Councillor - Division 6 County Manager Designated Officer (two)	\$	107,772 69,064 71,321 72,700 71,220 76,421 70,698 294,574 307,844	•	- \$ - - - - - 35,176 47,140	107,772 69,064 71,321 72,700 71,220 76,421 70,698 329,750 354,984	\$ 92,220 65,534 66,141 67,005 68,680 68,441 66,290 317,123 347,419	
Designated Officer (two)	\$	1,141,614	\$	82,316 \$	1,223,930	\$ 1,158,853	

⁽¹⁾ Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration

14. PENSION PLANS

a) Employees of Red Deer County participate in the Local Authorities Pension Plan (LAPP), which is covered by the Alberta Public Sector Pension Plans Act. The Plan serves about 281,764 people and about 435 employers. It is financed by employer and employee contributions and investment earning of the LAPP fund.

Red Deer County is required to make current service contributions to the Plan of 8.45% of pensionable earnings up to the Canada Pension Plan Year's Maximum Pensionable Earnings and 12.80% for the excess. Employees of Red Deer County are required to make current service contributions of 7.45% on the first \$64,900 of pensionable salary and 11.80% thereafter.

Total current and past service contributions by Red Deer County to the LAPP in 2022 were \$1,037,684 (2021 - \$1,130,298). Total current and past service contributions by the employees of Red Deer County to the LAPP in 2022 were \$ 934,787 (2021 - \$1,038,926)

At December 31, 2021, the Plan disclosed an actuarial surplus of \$11.9 billion (2020 - \$5 billion surplus).

b) The APEX supplementary pension plan, an Alberta Urban Municipality Association (AUMA) sponsored defined benefit pension plan covered under the provisions of the Alberta Employment Pension Plans Act, commenced in 2008 and provides supplementary pension plan benefits. The plan supplements the Local Authorities Pension Plan.

The Red Deer County is required to make current service contributions to APEX of 3.85% of employment income. The participating employees of the Red Deer County are required to make current service contributions of 2.61% of employment income.

The current service contributions by the Red Deer County to APEX in 2022 were \$19,751 (2021 - \$18,744). Total current service contributions by the employees of the County of Red Deer to APEX for 2022 were \$13,390 (2021 - \$12,107). The cost of post retirement benefits earned by employees is actuarially determined using the projected benefit method prorated on service and administration's best estimate of salary and benefit escalation and retirement ages of employees. The costs of post retirement benefits are fully funded.

c) In 2008, the Red Deer County joined the MuniSERP (formerly APEX plus) supplemental employee retirement plan, a plan sponsored by AUMA. MuniSERP and LAPP are voluntary, non-contributory plans that provide benefits to employees. The actuarial valuation of the plan for service accrued to December 31, 2022 is estimated to be \$536,570 (2021 - \$465,731).

A projected accrued benefit cost with prorating on service method is used to determine the accrued benefit obligation. Key actuarial assumptions used in the valuation were based on actuarial estimates. Those assumptions involve forecasts of expected future inflation rates, discount rates, wage and salary increases, maximum pension limit under the Income Tax Act and employee turnover and mortality. Key assumptions are as follows: expected discount rate of 4.75% (2021 - 4.2%), expected salary escalations 2.75% (2021 - 2.75%) per year and inflation rate of 2.00% (2021 - 2.00%).

⁽²⁾ Benefits include the employer's share of all employer-paid benefits including pension, health care, dental coverage, group life insurance, accidental disability and dismemberment insurance, and long term disability plans. Reimbursement of expenses is not included. Benefits are not provided for the Mayor and councillors.

18. Salary and benefits disclosure

Disclosure of salaries and benefits for elected municipal officials, the chief administrative officer ("CAO") and designated officers as required by Alberta Regulation 313/2000 is as follows:

	Salary/ remuneration	Benefits & allowances	2022	2021
John Bishop, Reeve	59,878	10,535	70,413	70,230
Dale Woitt, Councillor	52,133	13,710	65,843	66,265
Kathy Rooyakkers, Councillor	52,133	13,710	65,843	66,692
Lyle Seely, Deputy Reeve	52,133	13,710	65,843	66,692
Bill Krahn, Councillor	52,133	13,070	65,203	66,051
Ken Adair, Councillor	52,133	13,070	65,203	66,051
Lynn Marie Carwell	52,133	13,070	65,203	12,134
Terry Van de Kraat, Past Reeve	-	-	-	54,065
Rodney Hawken, CAO (*)	285,577	32,115	317,692	250,503
Designated Officers (5)	584,953	116,662	701,615	690,756

Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration. Benefits and allowances includes employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and employer's share of the costs of additional taxable benefits.

(*) The CAO upcoming retirement required a one time payment of unused vacation accruals along with a retirement honorarium. The salary from 2021 to 2022 remained unchanged with a 0% cost of living increase for all staff and Council.

19. Local Authorities Pension Plan

Employees of the County 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 serves approximately 281,764 people and 435 employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund. Contributions for current service are recorded as expenses in the year in which they become due.

The County is required to make current service contributions to the LAPP of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 12.80% on pensionable earnings above this amount. Employees of the County are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 11.80% on pensionable salary above this amount.

Total current service contributions by the County to the LAPP in 2022 were \$549,370 (2021 - \$618,219). Total current service contributions by the employees of the County to the Local Authorities Pension Plan in 2022 were \$495,371 (2021 - \$563,943).

At December 31, 2021, the date of the most recent actuarial valuation, the LAPP disclosed an actuarial surplus of \$11,922,000,000 (2020 - \$4,961,337,000).

14. SALARIES AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for elected municipal officials, the County Manager and designated officers as required by Alberta Regulation 313/2000 is as follows:

		Salary		nefits and lowances		2022 Total		2021 Total
Reeve (Division 2)		55,480		11,080		66,560		66,195
Councilors:								
Division 1		45,990		11,946		57,936		53,624
Division 3		44,935		11,880		56,815		9,840
Division 4		43,653		9,708		53,361		51,389
Division 5		43,303		11,691		54,994		52,639
Division 6		45,990		9,480		55,470		50,787
Division 7		43,197		7,044		50,241		50,041
	\$	322,548	\$	72,829	\$	395,377	\$	334,515
Chief Administrative Officer	\$	191,462	\$	13,498	\$	204,960	\$	200,410
Chief Administrative Officer	Ψ	191,402	Ψ	13,430	Ψ	204,300	Ψ	200,410
Designated Officials (2)	\$	244,800	\$	50,988	\$	295,788	\$	200,545

Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration including per diem amounts.

Employer's share of all employee benefits and contributions or payments made on behalf of employees, including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.

Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees, and the employer's share of the costs of any additional taxable benefits.

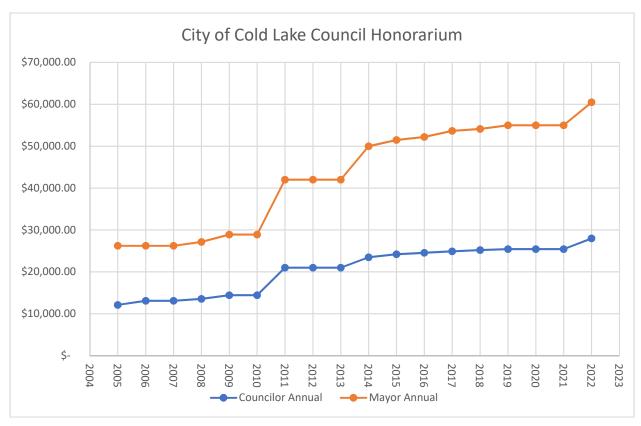
15. SEGMENTED INFORMATION

The County provides a wide range of services to its citizens. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1. For additional information see the Schedule of Segment Disclosure (Schedule 6).

Base Honoraria History

YEAR	COUNCILLOR ANNUAL	MAYOR ANNUAL
2005	\$ 12,110.00	\$ 26,220.00
2006	\$ 13,110.00	\$ 26,220.00
2007	\$ 13,110.00	\$ 26,220.00
2008	\$ 13,571.00	\$ 27,142.00
2009	\$ 14,452.00	\$ 28,905.00
2010	\$ 14,452.00	\$ 28,905.00
2011	\$ 21,000.00	\$ 42,000.00
2012	\$ 21,000.00	\$ 42,000.00
2013	\$ 21,000.00	\$ 42,000.00
2014	\$ 23,500.00	\$ 50,000.00
2015	\$ 24,205.00	\$ 51,500.00
2016	\$ 24,544.00	\$ 52,221.00
2017	\$ 24,887.00	\$ 53,640.00
2018	\$ 25,210.00	\$ 54,117.00
2019	\$ 25,435.00	\$ 54,983.00
2020	\$ 25,435.00	\$ 54,983.00
2021	\$ 25,435.00	\$ 54,983.00
2022	\$ 27,978.50	\$ 60,481.30

Election years are highlighted.





City of Cold Lake

Council Compensation Policy

POLICY NUMBER: 123-AD-10

Approval Date: June 11, 2013 Revise Date: March 23, 2021

Motion Number: CM20130611.1003 Repeal Date:

Supersedes: 085-AD-04, 002-FN-97 Effective Date: October 21, 2013

1.0 Policy Intent

It is the City of Cold Lake's intention to provide fair and equitable compensation to members of Council for duties performed. Members of Council attending activities in an official capacity as representatives of the City of Cold Lake will provide either a verbal or written report of the activity to Council at the next regular Council meeting.

2.0 Purpose

The purpose of the Council Compensation Policy is to set out guidelines for:

- 2.1 the compensation to elected officials through the combination of an honorarium, and a *per diem* rate;
- reimbursement for legitimate expenses in relation to approved duties on behalf of the City;
- 2.3 eligibility for City of Cold Lake benefits;
- an allowance and/or use of communication devices to be used for Council business.

3.0 Policy Statement

Council Honorarium

- 3.1. The Council honorarium is intended to provide compensation for:
 - 3.1.1. Regular Council Meetings;
 - 3.1.2. Corporate Priorities Committee meetings;
 - 3.1.3. Budget Meetings;
 - 3.1.4. Meeting preparation time;
 - 3.1.5. All post-election Council education /orientation sessions;
 - 3.1.6. All social events (ceremonies, grand openings, banquets, social events attended in an official capacity as the representative of the City) within the City;
 - 3.1.7. Community and athletic events;

- 3.1.8. Responding to public concerns from residents, clubs, organizations, businesses, etc.;
- 3.1.9. Meetings less the 40 kilometers outside the municipal boundaries of Cold Lake;
- 3.1.10. Meetings with the Chief Administrative Officer;
- 3.1.11. City staff functions; and
- 3.1.12. Inter-city travel.
- 3.2. Honoraria for members of Council are as follows, to be indexed annually using Alberta's Consumer Price Index (CPI) from October to October rounding amount to the nearest \$5.00:
 - 3.2.1. Councilors currently receive \$25,435 per year. Effective January 1, 2022, the rate shall increase to \$27,978.50 per year.
 - 3.2.2 Mayor currently receives \$54,983 per year. Effective January 1, 2022, the rate shall increase to \$60,481.30 per year.

Per Diem Compensation

- 3.3. The per diem rates for Council members are \$125.00 for ½ day (less than 4 hours) and \$250.00 for full days (in excess of 4 hours). The per diems are intended to provide compensation for the following:
 - 3.3.1. Conferences;
 - 3.3.2. Courses:
 - 3.3.3. Workshops;
 - 3.3.4. Seminars:
 - 3.3.5. Council appointed board/committee/commission meetings; and
 - 3.3.6. Special Council Meetings
 - 3.3.7. Joint Council Meetings and/or meetings directly relating to intergovernmental affairs (e.g. inter-municipal, provincial, federal)
 - 3.3.8. All social events (ceremonies, banquets, fundraisers, social events attended in an official capacity as the representative of the City) greater than 40 kilometers outside the municipal boundaries of Cold Lake.
 - 3.3.9. Meetings greater than 40 kilometers outside the municipal boundaries of Cold Lake.
- 3.4. Attendance at conferences, seminars, and courses not within the Province of Alberta, of greater than three (3) days' length, and/or with registration fees greater than \$500 requires authorization by resolution of Council, except for the FCM Conference which is an annual conference attended by Council.

Expense Reimbursement

- 3.5. Allowable expenses requiring receipts for reimbursement shall include, but not be restricted to:
 - 3.5.1. overnight lodging
 - 3.5.2. travel (plane, train, bus, car, rental car, taxi)

- 3.5.3. meals
- 3.5.4. parking
- 3.5.5. hosting of government officials from other jurisdictions
- 3.5.6. registration costs for conferences, trainings, and workshops
- 3.6. In the absence of receipts, the pre-approved allowances will be paid for overnight lodging, meals, and mileage in accordance with the rates in the City's Human Resource Policy No. 23.0.
- 3.7. Actual expenses incurred by the City elected officials, members of Council Committees and Advisory Boards during the discharge of their responsibilities at pre-approved events outside City boundaries, or unusual in-City events such as local conferences, shall be paid as per receipts.
- 3.8. Expense reimbursement shall be for the individual only, and not for a spouse, family members, etc.
- 3.9. Expenses may be claimed only for events, conferences, etc. pre-approved by Council, CAO, Department Director, or Council Committee/Advisory Board Chair, as appropriate.

Benefits

- 3.10. Member of Council are eligible to join the Council Benefit Package. Benefits include:
 - 3.10.1 Life Insurance and Accidental Death and Dismemberment at 2 times the annual honorarium with premiums paid 100% by the City of Cold Lake.
 - 3.10.2 Health and Dental which are mandatory in the package unless the member has coverage from another plan. The City will pay \$80.00 per month towards these premiums with the balance of the premium being paid by the member.
- 3.11 Enrollment must be within 60 days of being elected or the member is subject to the Late Entrant rules. If a Council member opts to join the Benefit Package they must remain on the program for the length of their term.
- 3.12 If any member of Council chooses not to participate in the Benefit Package, they do not receive any payment in lieu.
- 3.13 Council members are not eligible for short or long term disability.

Communication Devices

- 3.14 **Mobile phone**: Council members will be provided either
 - 3.14.1 Use of a City owned mobile phone on the City of Cold Lake's mobile phone plan which will be the City of Cold Lake's property; or

plan of their choice, which will be their personal property, subject to the following:

3.14.2.1 Monthly allowances shall be \$100 for Councillors and \$125 for the Mayor;

3.14.2.2 Council members shall be responsible to protect the City's confidential and sensitive information stored on their mobile phones;

3.14.2.3 Council members shall permit Administration to establish a separate, on their mobile phone through containerization for the City's data and information whereby Administration may

3.14.2 A monthly allowance to purchase a mobile phone and mobility phone and data

- 3.14.2.3.1 Access content in the City's container in the case of information requests under the *Freedom of Information and Protection of Privacy Act*;
- 3.14.2.3.2 Remove the City container from the mobile phone if a Council member leaves office, or if the phone is lost or stolen.
- 3.14.2.4 The City will not reimburse any mobile phone associated costs including but not limited to costs to replace, fix or restore Council members' mobile phones, or any costs associated with data usage.
- 3.15 **Tablet/Laptop**: Council Members will be provided a tablet or laptop for Council use, under the City's data plan.

4.0 Managerial Guidelines

N/A

5.0 References

Municipal Government Act, RSA 2000, c M-26, 275.1 (1)

6.0 Persons Affected

Members of City Council, Corporate Services

7.0 Revision/Review History

- Amended November 24, 2020:
 - o name changed from "Council Honorarium and Per Diem Policy" to "Council Compensation Policy".
 - o Rescinded policy 002-FN-97; contents from 002-FN-97 merged into 123-AD-10
 - o Addition of section 3.15 and 3.16 for communication devices

7.1 Mileage Rate Increases:

- Effective April 1, 2003 mileage rate amended from \$0.335/km to \$0.38/km
- Effective November 1, 2004 mileage rate amended from \$0.38/km to \$0.39/km
- Effective October 1, 2005 mileage rate amended from \$0.39/km to \$0.405/km

- Effective November 1, 2005 mileage rate amended from \$0.405/km to \$0.430/km
- Effective August 1, 2007 mileage rate amended from \$0.43/km to \$0.44/km
- Effective May 16, 2008 mileage rate amended from \$0.44/km to \$0.46/km
- Effective October 1, 2008 mileage rate amended from \$0.46/km to \$0.505/km
- Effective May 24, 2011- compensation for mileage amended from 50km to 40km in sections 3.1.9 & 3.8.9
- Effective May 15, 2013- mileage rate amended from \$0.505/km to \$0.51/km

7.2 Council Honorarium and Per Diem Increases:

- Effective June 11, 2013:
 - Honorarium for Councilors: increased from \$21,000 to \$23,500;
 - Honorarium for Mayor: increased from \$42,000 to \$50,000:
 - Per diem rates for 1/2 day increased from \$112.50 to \$125.00:
 - Per diem rates for full day increased from \$225.00 to \$250.00;
- Effective October 1, 2014- 3% honorarium increase for Mayor and Council
- Effective January 1, 2016- 1.4% honorarium increase for Mayor and Council
- Effective October 1, 2017- 1.3% honorarium increase for Mayor and Council
- Effective October 1, 2018- 2.2% honorarium increase for Mayor and Council
- Effective October 1, 2019- 1.6% honorarium increase for Mayor and Council
- Effective January 1, 2022 10% honorarium increase for Mayor and Council

Chief Administrative Officer 4mmmuninin)

Mayor

23.0 Expense Reimbursement

Topic:	Effective Date: November 9, 2004
Expense Reimbursement	Approved by CAO Keyin Nagoya:
Subject Area:	Date of Next Review:
	January 1, 2022
Human Resources	
	Date(s) Revised:
	November 9, 2004; October 25, 2005
	June 1, 2006; August 1, 2007; May 16, 2008;
	October 13, 2009; May 15, October 2013;
	November 18, 2020

Policy Statement:

The City of Cold Lake will reimburse expenses necessarily incurred by an employee as a result of the performance of duties, and upon prior approval of the Chief Administrative Officer or respective General Manager.

Managerial Guidelines:

- 23.1 Expenses incurred by City employees as a result of their responsibilities related to City business will be paid as per actual receipts. Allowable expenses shall include, but are not limited to:
 - 23.1.1 Overnight lodging; where no receipts are available for lodging, an employee shall be compensated \$25 per night stay;
 - 23.1.2 Travel (plane, train, bus, car, rental car);
 - 23.1.3 Meals;
 - 23.1.4 Hosting of other government officials;
 - 23.1.5 Registration costs for conferences and workshops.
- 23.2 Employees shall be reimbursed up to a maximum of the following rates per diem:

1 2	X .		0 1
Meals:		Net	Including Tip
Breakfast		\$12.00	\$13.80
Lunch		\$17.00	\$19.55
Dinner		\$25.00	\$28.75
Total		\$54.00	\$62.10

- 23.3 Employees are expected to use a City vehicle or a rental vehicle when travelling on City business. An employee who is approved to use a personal vehicle on City related business is reimbursed for mileage at the rate of \$0.51 per kilometer which coincides with rates paid to Provincial Alberta employees.
- Any expenses incurred from a family member or other persons shall not be reimbursed by the City.