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## Committee of the Whole Council Meeting Agenda

**Monday, June 16, 2025, at 7:00 p.m.**  
in the Council Chambers, Town Hall, 10203-105<sup>th</sup> Avenue, High Level, AB

*The Town of High Level Mayor and Council acknowledge Treaty 8 Territory - the traditional and ancestral territory of the Cree and Dene. We acknowledge that this territory is home to the Métis Settlements and the Métis Nation of Alberta, Regions 1, 4, 5 and 6 within the historical Northwest Métis Homeland.*

*We acknowledge the many First Nations, Métis and Inuit who have lived in and cared for these lands for generations. We are grateful for the traditional Knowledge Keepers and Elders who are still with us today and those who have gone before us. We make this acknowledgement as an act of reconciliation and gratitude to those whose territory we reside on or are visiting.*

1. **CALL TO ORDER**
2. **ADOPTION OF MEETING AGENDA**
- 2.1 Adoption of Meeting Agenda

**THAT the Committee of the Whole Council meeting agenda for June 16, 2025, be adopted.**

**3. DELEGATIONS**

There were no delegations scheduled for this meeting

**4. ADOPTION OF MINUTES**

- 4.1 Minutes of the Committee of the Whole Council Meeting held May 21, 2025 for adoption.

**THAT the Minutes of Committee of the Whole Council meeting held May 21, 2025, be adopted.**

**5. OLD BUSINESS**

**6. NEW BUSINESS**

**7. CORRESPONDENCE FOR ACTION**

There were no items for correspondence for action

**8. COMMITTEE REPORTS**

- 8.1 Attraction, Selection and Promotion Policy

**THAT Committee of the Whole recommend Council approve the Attraction, Selection and Promotion Policy.**

**Further, THAT Committee of the Whole recommend Council rescind the following policies:**

**3.6 – Appointment of Employees**

**3.7 – Hiring and Assignment of Related Individuals**

**3.10 – Prerequisites for Employment**

- 8.2 Local Authorities Pension Plan (LAPP) & APEX Supplementary Pension Plan Policy

**THAT Committee of the Whole recommend Council approve the Local Authorities Pension Plan (LAPP) and APEX Supplementary Pension Plan Policy.**

8.3 Asset Retirement Obligation Policy

THAT the Committee of the Whole receives the draft 278-25 - Asset Retirement Obligation Policy for discussion.

THAT the Committee of the Whole RECOMMEND that Council adopt the 278-25 - Asset Retirement Obligation Policy.

9. NOTICES OF MOTION

10. QUESTION PERIOD

11. RECESS TO IN-CAMERA MEETING

11.1 Recess to In-Camera Meeting

THAT pursuant to the *Freedom of Information and Protection of Privacy Act*, the meeting be closed to the public on the basis that the subject matter of all agenda items to be considered related to matters listed under Part 1, Division 2, sections 24(1)(a) advice, proposals, recommendations, analyses or policy options developed by or for a public body or a member of the Executive Council and (d) plans relating to the management of personnel or the administration of a public body that have not yet been implemented.

12. RECONVENE OPEN MEETING

12.1 Reconvene Open Meeting

THAT the Open Committee of Whole meeting be reconvened.

13. IN-CAMERA ITEMS

13.1 Policy & Procedure Discussion

14. ADJOURNMENT

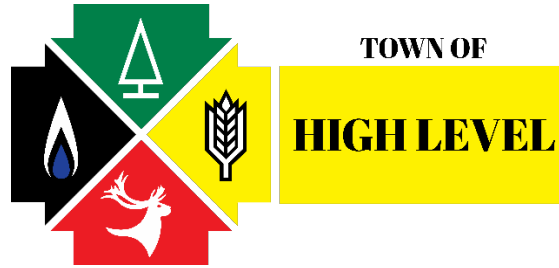
THAT there being no further business of the Regular Open Council meeting, it BE ADJOURNED.

**CALL TO ORDER**

## ADOPTION OF AGENDA

# DELEGATIONS

## APPROVAL OF MINUTES



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Minutes of the Committee of Whole Council Meeting held **May 21, 2025, at 7:00 p.m.**  
in the Council Chambers, Town Hall, 10203-105 Avenue, High Level, AB

**In Attendance:**

<b>Council:</b>	Mayor Crystal McAteer Deputy Mayor Boyd Langford Councillor Brent Anderson Councillor Josh Lambert Councillor Mark Liboiron Councillor Jan Welke
<b>Staff:</b>	Viv Thoss, Chief Administrative Officer Logan Bartholow, Director of Planning & Development Jena-Raye Clarke, Director of Community Services Bill Schnarr, Communications Coordinator Barb Wilson, HR Consultant Aya Balmores, Relief Legislative & Executive Assistant
<b>Regrets:</b>	Rodney Schmidt, Director of Emergency Services Keith Straub, Director of Operations

**1. CALL TO ORDER**

Mayor McAteer called the meeting to order at 7:01 p.m.



**2. CHANGE ORDER OF BUSINESS**

**2.1 Change Order of Business**

Moved by Councillor Lambert

- 009-25 THAT item 10.1, Moose Meadows Project 1 – Project Review, BE CONSIDERED prior to item 3.1, Adoption of the Meeting Agenda.**

Carried

**3. ADOPTION OF MEETING AGENDA**

**3.1 Adoption of Meeting Agenda**

Moved by Councillor Liboiron

- 010-25 THAT the Committee of the Whole Council meeting agenda for May 21, 2025, BE ADOPTED.**

Carried

**4. DELEGATIONS**

**4.1 Jordan Asels, CEO, N'DEH Limited Partnership & Representatives of the Dene Tha' First Nation**

Jordan Asels, Chief Executive Officer of Ndeh Limited Partnership, was in attendance and clarified that the outline plan submitted with their application contained inaccuracies and had been submitted in error. He explained that the proposed facility is intended to accommodate women and families transitioning from low-risk women's shelters and would not require 24-hour care. Mr. Asels also confirmed that a revised outline plan would be submitted to reflect the correct information.

Moved by Councillor Lambert

- 011-25 THAT the Committee of Whole Council RECOMMEND the delegation from Jordan Asels, CEO, N'DEH Limited Partnership & Representatives of the Dene Tha' First Nation regarding Moose Meadows Project 1, BE RECEIVED for information.**

Carried

**5. DELEGATION BUSINESS**

- 5.1 Jordan Asels, CEO, N'DEH Limited Partnership & Representatives of the Dene Tha' First Nation

Moved by Councillor Anderson

- 012-25 THAT the Committee of the Whole Council RECOMMEND the discussion of the Moose Meadows Phase 1 project BE RECEIVED for information.**

Carried

**6. ADOPTION OF MINUTES**

- 6.1 Minutes of the Committee of the Whole Council Meeting held April 22, 2025, for adoption.

Moved by Deputy Mayor Langford

- 013-25 THAT the Minutes of Committee of the Whole Council meeting held April 22, 2025, BE ADOPTED as amended.**

Carried

**7. OLD BUSINESS**

There were no old business items brought forward.

**8. NEW BUSINESS**

There were no new business items brought forward.

**9. CORRESPONDENCE FOR ACTION**

There were no items for correspondence for action

**10. COMMITTEE REPORTS**

- 10.1 Moose Meadows Project 1 Project Review

Moved by Deputy Mayor Langford

- 014-25 THAT the Committee of the Whole RECOMMEND the discussion of the Moose Meadows Phase 1 project will take place in the open session;**

**AND THAT the Committee of the Whole RECOMMEND that an arising report be brought forward to the Regular Council Meeting to be held on Monday, May 26, 2025.**

Carried

**11. NOTICES OF MOTION**

There were no notices of motion brought forward.

**12. QUESTION PERIOD**

There was no one in gallery attendance that wished to speak.

**13. RECESS TO IN-CAMERA MEETING**

**13.1. Recess to In-Camera Meeting**

Moved by Councillor Lambert

**015-25 THAT pursuant to the *Freedom of Information and Protection of Privacy Act*, the meeting be closed to the public on the basis that the subject matter of all agenda items to be considered related to matters listed under Part 1, Division 2, sections 24(1)(b) The head of a public body may refuse to disclose information to an applicant if the disclosure could reasonably be expected to reveal advice, proposals, recommendations, analyses or policy options developed by or for a public body or a member of the Executive Council and section 27(1) Privileged information.**

Carried

**14. RECONVENE OPEN MEETING**

**14.1. Reconvene Open Meeting**

Moved by Councillor Lambert

**016-25 THAT the Committee of Whole meeting be reconvened.**

The Committee of Whole Meeting reconvened at 10:01 p.m.

Carried

**15. IN-CAMERA ITEMS**

**15.1 HR Policies and Procedures Discussion**

**16.     ADJOURNMENT**

Moved by Councillor Welke

**017-25    THAT there being no further business of the Committee of Whole Council meeting,  
          it BE ADJOURNED.**

Carried

THE COMMITTEE OF WHOLE COUNCIL MEETING ADJOURNED AT 10:02 p.m.

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MAYOR

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CHIEF ADMINISTRATIVE OFFICER

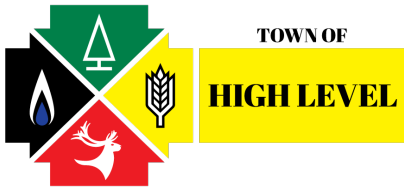
**OLD BUSINESS**

# NEW BUSINESS

# **CORRESPONDENCE FOR ACTION**

# COMMITTEE REPORTS





## Town of High Level Committee of the Whole Meeting Request for Decision

**Meeting Date: June 16, 2025**

**Prepared By:** Barbara Wilton, Human Resources Consultant

**Subject: Attraction, Selection and Promotion Policy**

### **Recommendation:**

THAT Committee of the Whole recommend Council approve the Attraction, Selection and Promotion Policy.

Further, THAT Committee of the Whole recommend Council rescind the following policies:

- 3.6 – Appointment of Employees
- 3.7 – Hiring and Assignment of Related Individuals
- 3.10 – Prerequisites for Employment

### **CAO Comments:**

I support this recommendation.

### **Background:**

The Town's Human Resources policies have not undergone comprehensive review or revision since 2018. As part of a broader policy update initiative, a review process has now commenced, with this policy being the first to be updated and presented for consideration and approval.

This revised policy consolidates several related policies concerning the recruitment, appointment, and promotion of employees. Where applicable, the content and intent of existing policies have been incorporated into this updated document to ensure continuity and relevance.

In the interest of promoting transparency, consistency, and a clear understanding of the Town's hiring practices, the policy has been expanded to include detailed information on the Town's recruitment processes and methodologies. Key areas of expansion include:

- Clarification of responsibilities under the policy
- A comprehensive outline of the hiring process, including the management of familial relationships

- Selection considerations
- Pre-employment requirements and screening procedures

Given the Town of High Level's geographic location and the available local workforce, it is recognized that the employment of family members within the organization is both likely and, in many cases, beneficial. While this can contribute positively to community engagement and retention, it also necessitates additional safeguards. To protect the integrity of the Town's operations and ensure that employees are not placed in potentially challenging or inappropriate situations—such as reporting directly to a close family member—specific considerations and procedures have been included in the updated policy.

Additionally, it is important to note that Policy 4.3 – *Performance Management* is being rescinded. Policy 4.3 contains detailed information on the structure and process of performance reviews, which is more appropriately housed within a supporting document, such as an Administrative Directive or Procedure. This approach allows for more detailed guidance and flexibility in communicating the performance review process to staff, thereby promoting clarity and consistent application.

The Town of High Level Directors input has been included in the development of this revised policy.

### **Discussion:**

As with all administrative policies, directives, and procedures, regular review is essential to ensure continued relevance and alignment with evolving legislation, regulations, and best practices. Accordingly, the Town of High Level has initiated a review of its current Human Resources policies. This review aims to ensure compliance with applicable laws, promote transparency both internally and externally, and support consistency in the recruitment, hiring, and promotion of employees.

### **Alternatives:**

- Option 1: That Committee of the Whole recommend Council approve the Attraction, Selection and Promotion Policy. Further, that Council rescind Policies 3.6 – Appointment of Employees, 3.7 - Hiring and Assignment of Related Individuals, 3.10 - Prerequisites for Employment, 4.2 - Probation Period and 4.3 - Performance Management
- Option 2: THAT Committee of the Whole request additional information regarding the Attraction, Selection and Promotion Policy and consider this item at a later date upon receipt of the requested information.
- Option 3: THAT Committee of the Whole direct Administration to take any other action deemed appropriate by the Committee.

**Approvals:**



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**CAO, Viv Thoss**

**Barbara Wilton**

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**Author: Barbara Wilton  
Human Resources Consultant**

**Attachments:**

*Town of High Level Proposed Policy, "Attraction, Selection and Promotion"*

*Town of High Level Policies to be Rescinded;*

- 3.6 – Appointment of Employees
- 3.7 – Hiring and Assignment of Related Individuals
- 3.10 – Pre-requisites for Employment
- 4.2 – Probation Period
- 4.3 – Performance Management

## ATTRACTION, SELECTION, AND PROMOTION

<b>POLICY NO</b>	
<b>DEPARTMENT</b>	Human Resources
<b>REVIEW PERIOD</b>	Every 3 years or upon Legislative Changes
<b>REFERENCES</b>	<i>Alberta Human Rights Act, Employment Standards Code and Regulations,</i>

### 1. POLICY PURPOSE

To establish the Town's policy on Attraction, Selection, Promotion and Retention of employees.

### 2. POLICY STATEMENT

The Town recognizes the value and contributions of its employees and is committed to ensuring that employment opportunities, including the promotion and selection of employees into new roles is open to all candidates based on experience, aptitudes, qualifications and abilities. The Town of High Level believes that everyone, including relatives of current employees and elected officials, are entitled to equal opportunity of employment and understands the benefits and advantages of a diverse workforce offering talent, skill and innovation. The Town of High Level will consider all candidates for an employment opportunity consistently using this Policy and other prevailing legislation such as the *Alberta Human Rights Act*.

### 3. NON-COMPLIANCE

Non-compliance with this Policy incurs risk to the Town of sanctions for breach of provincial acts, codes and regulation; liability for damages; erosion of employee morale; and negative impacts on the Town's overall reputation.

### 4. DEFINITIONS & ABBREVIATIONS

- 4.1 **"Conflict of Interest"** is when an employee gains an advantage in an employment opportunity due to a close family relationship of another Town of High Level employee or elected official. In the hiring, employment, promotion, discipline and termination of family members, conflict of interest situations includes but are not limited to:



## COUNCIL POLICY

- 4.1.1 Influence, directly or indirectly exercise by a Town of High Level employee or elected official in the selection and hiring process in which a family member is a candidate,
- 4.1.2 Direct or indirect supervisory or reporting relationships between two family members,
- 4.1.3 The ability of an employee to influence or exert financial or administrative control over another employee who is their family member, such as in the awarding of contracts, authorizing Town invoices, claims forms, payroll related changes, etc.,
- 4.1.4 The ability of an employee to influence human resource matters to the benefit of another employee who is their family member, such as performance reviews, preferred work assignments, promotion, reclassification, disciplinary matters, leave, and access to additional paid hours of work, including on-call and overtime,
- 4.1.5 Employees who are members of the same family holding positions whose proximity establish a risk to the Town's security, confidentiality, or financial system checks and balances intended to prevent misconduct.
- 4.2 **"Direct Reporting Relationship"** occurs when an employee reports directly to a Supervisor or Manager.
- 4.3 **"Family Member"** means an individual's spouse, domestic partner, child, sibling, parent, parent-in-law, niece, nephew, aunt, uncle, grandparent, grandchild, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepchild, step-sister, step-brother or step-parent and includes those persons whether they reside in the same household as the individual or not.
- 4.4 **"Indirect Reporting Relationship"** means an employee reporting to a supervisor who, in turn, reports to a person at a higher level in the organization within the same reporting hierarchy.
- 4.5 **"Nepotism"** means favoritism granted to family members, usually in the form of hiring practices and employment activities.
- 4.6 **"Workplace Diversity"** includes all the ways in which people differ and encompasses all the characteristics that make an individual or group distinct from another, within the workplace.



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This broad definition includes race, religious beliefs, color, gender, gender identity, gender expression, physical disability, mental disability, marital status, ancestry, age, place of origin, family status, source of income and sexual orientation as well as other characteristics that shape an individual's attitudes, behaviours and perspectives.

### 5. SCOPE AND APPLICABILITY

- 5.1 This Policy applies to all Town employees.
- 5.2 This Policy comes into effect upon approval of Council.

### 6. AUTHORITY AND RESPONSIBILITIES

#### 6.1 Council to:

6.1.1 Approve this Policy.

6.1.2 Self-identify and recuse themselves from employment related discussions impacting an Elected Official's family member or materially affecting that family member's terms and conditions of employment.

#### 6.2 Chief Administrative Officer to:

6.2.1 Ensure implementation and compliance with this Policy.

6.2.2 Make recommendations to Council of necessary policy amendments.

6.2.3 Create a positive, diverse work environment for the attraction and retention of employees.

6.2.4 Ensure the consistent application of this Policy.

6.2.5 Ensure authority to recruit for vacancies and new budgeted positions.

#### 6.3 Directors, Managers and Supervisors to:

6.3.1 Ensure compliance with this Policy.

6.3.2 Make recommendations to the CAO of necessary policy amendments.



## COUNCIL POLICY

6.3.3 Create a positive, diverse work environment for the attraction and retention of employees.

6.3.4 Ensure the consistent application of this Policy.

6.3.5 Ensure authority to recruit for vacancies and new budgeted positions.

6.3.6 Consult with Corporate Services/Human Resources throughout the recruitment process.

6.3.7 Provide employees with regular feedback and learning opportunities.

6.4 Corporate Services/Human Resources to:

6.4.1 Assist and support the creation of a positive, diverse work environment.

6.4.2 Ensure the consistent application of this Policy.

6.4.3 Consult with Managers and Directors in developing recruitment and attraction strategies.

6.4.4 Ensure compliance with this Policy and all applicable legislation.

6.4.5 Assist, support and provide guidance to the hiring manager and candidates throughout the recruitment/appointment process.

6.5 Employees to:

6.5.1 Understand and adhere to this Policy.

## 7 POLICY PARTICULARS

### 7.1 Hiring Process

7.1.1. The Town welcomes and invites all candidates to apply for roles for which they are interested and are qualified, so the Town can find individuals who fit the qualifications and values essential to the Town. The Town commits to finding the best people for each role.

7.1.2 The Town of High Level is further committed to creating a great organization overall. Fundamental to a great organization is hiring the right employees, and then imprinting the Town culture through orientation, leadership, teambuilding, recognition and training.



## COUNCIL POLICY

7.1.3 Consistent with this Policy and the prevailing provincial legislation, the Town will not discriminate in its hiring practices between candidates on the basis that a candidate is a Family Member of a current employee. Family Members of the Town of High Level employees are eligible for employment provided that:

7.1.3.1 The hiring process remains open and equitable, with candidates selected following the Town of High Level's hiring processes and practices.

7.1.3.2 The Town of High Level will accept applications from and consider a Family Member of a current employee for employment if the candidate has the requisite qualifications.

7.1.3.3 The employee is not part of the selection process in which their Family Member is competing. It is the responsibility of the employee to recuse themselves from the process by informing the hiring Manager, Supervisor or Corporate Services/Human Resources, that a candidate is a family member before the selection process commences.

7.1.3.4 Family Members of the Town of High Level employees are normally ineligible for employment if the Town, by hiring that person in the position, would create a Direct or Indirect Reporting Relationship between the two family members or create a Conflict of Interest.

## 7.2 Selection Considerations

7.2.1 The Town's basic hiring criteria includes:

7.2.1.1 The established educational and experience requirements for the position,

7.2.1.2 Personal attributes for team fit (values, attitude, willingness to learn),

7.2.1.3 Abilities accomplish, or learn how to achieve the desired outcomes, and;

7.2.1.4 A desire to contribute towards the achievement of the Town's mission and vision and serving the community.

7.2.2 The Town bases its final candidate selection on:

7.2.2.1 The results of a review of the job requirements compared to the information supplied by the candidates.

7.2.2.2 Information gained through the interview process.

7.2.2.3 Reference checks conducted by Corporate Services/Human Resources or the hiring Manager or Supervisor, and;





## COUNCIL POLICY

7.2.2.4 Where further checks are necessary due to the nature of the position, on information obtained through any or all the following: a Drivers abstract, a Police Information Check, Vulnerable Sector Check, a security clearance, confirmation of credentials, or a pre-employment medical examination to determine a candidate's fitness for the position.

### 7.3 Probation

7.3.1 The Town of High Level is committed to ensuring a strong match between a candidate's values and the Town's values. The Town's recruitment, selection and promotion guidelines and practices determine the initial assessment of that match. The first few months of a new hire's employment is the second opportunity to assess that match.

7.3.2 Newly hired employees are probationary for the first 90 days of their employment. Probation periods may be extended by an equivalent number of working days in the event of absences of more than 7 working days during the probation period. Director and Managers shall be considered probationary for a period of 180 days.

7.3.3 The Town may dismiss a probationary employee at any time during their probationary period for reasons such as, but not limited to, suitability for the role, attendance or misconduct.

7.3.4 The Town will confirm successful completion of probationary period for newly hired employees.

### 7.4 Annual Performance Reviews

7.4.1 After the employee successfully completes the probation period, their Manager or Supervisor shall conduct annual performance reviews in accordance with the Town's policy and guidelines.

### 7.5 Pre-Employment and Screening

7.5.1 The Town deems it necessary to undertake additional candidate screening for select positions and offers of employment into these positions may be conditional upon the Town receiving satisfactory results. Examples of further screening include a Drivers abstract, a Police Information Check, a Vulnerable Sector Check, a security clearance, or a pre-employment medical examination as applicable. Such screening is required to safeguard the Town of High Level residents, employees, the Community, volunteers and Town property.

7.5.2 All Town positions require candidates to undergo a Police Information Check.

7.5.3 Positions identified as requiring a Vulnerable Sector Check include:



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7.5.3.1 Community Services employees who are in a position of trust or authority over vulnerable people, such as children, seniors, or people with disabilities,

7.5.3.3 High Level Fire Department Staff, and;

7.5.3.4 Any other positions as determined by the hiring Manager or Supervisor and Corporate Services/Human Resources.

7.5.4 Positions identified as requiring a Drivers Abstract include:

7.5.4.1 All positions with duties that include the regular operation of Town vehicles or mobile equipment; and

7.5.4.2 As a condition of employment, the employee must execute an agreement allowing the Town to obtain an up-to-date Drivers abstract as needed for continuous screening; and

7.5.4.3 For positions with duties requiring the occasional operation of a Town vehicle, the employee shall supply an updated Drivers Abstract annually. In the absence of a current Drivers Abstract for the first occasional vehicle use, the employee must present their current, valid drivers license for copying.

## 8. EXCLUSIONS

None.

## 9. SPECIAL SITUATIONS

It is recognized there currently exists family reporting relationships that may be in contravention of this policy.

If a direct reporting relationship exists between family members that contravenes Town policy, **Administration shall restructure** the reporting lines to establish an indirect reporting relationship.

The situation will be regularly monitored and evaluated to maintain transparency and effectiveness.

Exceptions: In extraordinary circumstances where the Town faces limited local human resources, Administration may consider hiring a Family Member, provided an indirect reporting relationship is maintained.

Administration will ensure that no conflict of interest or risk of financial misconduct arises due to familial employment.



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Additional monitoring and evaluation measures will be implemented to uphold fairness.

Financial transactions and decision-making authority involving family members will be subject to **independent review by the CAO** to prevent misconduct.

### 10. RELATED DOCUMENTS

*10.1 Employment Standards Act*

*10.2 Alberta Human Rights Code*

### 11. END OF POLICY AND APPROVAL

#### POLICY RECORD HISTORY

Date Approved/Revised:	Approved/Reviewed By:	Title:

Rescind:

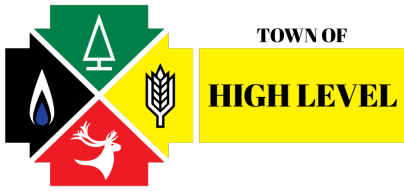
3.6 – Appointment of Employees

3.7 – Hiring and Assignment of Related Individuals

3.10 - Prerequisites for Employment

4.2 - Probation Period

4.3 – Performance Management (guidelines and details on the process to be drafted as a Administrative Directive)



**Town of High Level  
Committee of the Whole Meeting  
Request for Decision**

**Meeting Date: June 16, 2025**

**Prepared By:** Barbara Wilton, Human Resources Consultant

**Subject: Local Authorities Pension Plan (LAPP) & APEX  
Supplementary Pension Plan Policy**

**Recommendation:**

THAT Committee of the Whole recommend Council approve the Local Authorities Pension Plan (LAPP) and APEX Supplementary Pension Plan Policy.

**CAO Comments:**

I support this recommendation.

**Background:**

Council will recall recommendations were introduced at the February 10, 2025, meeting to enroll the Town in the LAPP Pension Plan and the APEX Supplementary Pension Plan. Specifically, the recommendations and motions that were approved are:

*“THAT Council direct Administration to enter into the Pension Plans as outlined in the request, with the following motions:*

*AND That Council direct Administration to enroll the Town into the Local Authorities Pension Plan (LAPP);*

*AND FURTHER THAT Council direct Administration to enroll the Town into the APEX Supplementary pension plan.”*

Application has been made to the authorities with the LAPP being effective April 1, 2025, and the APEX will be effective June 1, 2025. The rationale for the two dates is that an Employer must be a LAPP Employer to offer the APEX supplemental pension plan to

employees. Additionally, employees are required to be contributing to LAPP to be eligible to contribute to APEX.

The following sets out the pertinent points in the implementation of the Plans:

**1. LAPP (Local Authorities Pension Plan) for Existing Employees:**

- **Optional for eligible employees:** Employees can choose whether to enroll in LAPP.
- **Non-enrollment:** If employees opt not to enroll, they continue in the Town's RRSP plan.
- **Future enrollment:** If employees choose not to enroll initially but later decides to participate, they can do so, but there will be no retroactive contributions to the LAPP.
- **Employee education:** Memos were sent to eligible employees, and ongoing education will be provided to help them make an informed decision.
- **Current enrollment:** As of the writing, a total of 9 employees have enrolled in the LAPP.

**2. LAPP for Newly Hired Employees:**

- **Eligibility:** Employees working a minimum of 30 hours per week on an ongoing basis will be required to join the LAPP after completing their probation period.

**3. APEX Supplementary Plan:**

- **Optional:** The APEX plan is an optional benefit for employees.
- **Eligibility criteria:** Administration was tasked with recommending which employee classifications will be eligible to participate.
- **Comparisons with other municipalities:** Other municipalities typically offer APEX to the CAO, Directors, and sometimes Managers.
- **Administration's recommendation:** Recommend offering the APEX plan to all managerial levels within the Town.

**4. Recruitment Strategy:**

- **Goal:** The offering of both pension plans (LAPP and APEX) is intended to be part of the Town's recruitment strategy.

## **Discussion:**

This is a comprehensive approach to employee pension benefits, balancing options for existing and new employees, while also aligning with broader recruitment goals.

Administration will continue to provide employees with education on pension and benefits overall to promote greater understanding of the Town of High Level's generous employment related pensions and health and welfare benefits.

### **Alternatives:**

Option 1: THAT Committee of the Whole recommends Council approve the Local Authorities Pension Plan (LAPP) and APEX Supplementary Pension Plan Policy.

Option 2: THAT Committee of the Whole request additional information regarding the Pension Plans and consider this item at a later date upon receipt of the requested information.

Option 3: THAT Committee of the Whole direct Administration to take any other action deemed appropriate by Council.

### **Approvals:**



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**CAO, Viv Thoss**

*Barbara Wilton*

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**Author: Barbara Wilton  
Human Resources Consultant**

### **Attachments:**

*Town of High Level Proposed Policy, "Local Authorities Pension Plan (LAPP) and APEX Supplementary Pension Plan"*

## LOCAL AUTHORITIES PENSION PLAN (LAPP) & APEX SUPPLEMENTARY PENSION PLAN

<b>POLICY NO</b>	
<b>DEPARTMENT</b>	Corporate Services/Human Resources
<b>REVIEW PERIOD</b>	Every 4 years or as needed including upon legislation change, LAPP or APEX Plan rule or regulation change, or a change to the Terms and Conditions of Employment for Employees of the Town of High Level

### 1. POLICY PURPOSE

- 1.1 To provide the parameters of eligibility to participate in the Local Authorities Pension Plan and the APEX Supplementary Pension Plan and outline other factors impacting an employee's participation in the plan based on the Plan regulations.

### 2. POLICY STATEMENT

- 2.1 The Town recognizes the value and contributions of its employees. To provide a level of financial security in retirement the Town is offering eligible employees the opportunity to join the LAPP and APEX.
- 2.2 The Town recognizes its legal and legislative obligations to ensure compliance with the Alberta Pension Services Corporation and the plan rules and regulations of the Local Authorities Pension Plan and the APEX Supplementary Pension Plan. Establishing this policy includes defining eligibility criteria, pensionable earnings, and pensionable service, including leaves.

### 3. DEFINITIONS

- 3.1 **"APEX Eligible Employee"** is defined as the Town's Management Group, including the CAO, Directors, Deputies, and Managers.
- 3.2 **"CAO"** means the Chief Administrative Officer of the Town of High Level, appointed by Council as per the *Municipal Government Act*.
- 3.3 **"Director"** means those who directly report to the CAO and any others who may be appointed from time to time.



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- 3.4 **“LAPP Eligible Employee”** is defined as a permanent employee working a minimum of 30 hours per week on an ongoing basis and having completed the probation period.
- 3.5 **“Management Staff”** shall be defined as the CAO, Directors, Deputies and Managers for the Town of High Level.
- 3.6 **“Non-Contributory earnings”** shall mean all overtime pay, standby pay, on-call/call-out pay, bonuses, shift premiums, banked time payouts, acting pay, vacation or personal leave pay outs, severance, and non-cash taxable benefits. This also includes employee expense claim reimbursement and mileage reimbursement.
- 3.7 **“Probation Period”** means ninety (90) days for the first day of employment for general staff positions. Management staff probation period shall be a period of one hundred eighty (180) days from the first day of employment.
- 3.8 **“Town”** means the municipality of the Town of High Level.
- 3.9 **“Town sponsored disability benefits”** means any insured plan for employees where the employees receive disability benefits directly from the insurer.

#### 4. SCOPE & APPLICABILITY

- 4.1 This Policy applies to all LAPP and APEX eligible Town of High Level Employees.

#### 5. AUTHORITY AND RESPONSIBILITIES

- 5.1 Council to:
- 5.1.1 Approve this Policy.
- 5.2 Chief Administrative Officer to:
- 5.2.1 Ensure implementation of this Policy.
- 5.2.2 Make recommendations to Council of necessary policy amendments.
- 5.3 Corporate Services/Human Resources to:
- 5.3.1 Ensure this Policy is compliant with the prevailing Plan Rules and Regulations.
- 5.3.2 Ensure eligible employees are enrolled in a timely manner and that employees with the option of enrolling provide a declaration of their decision.
- 5.3.3 Ensure this Policy is communicated to employees.





## COUNCIL POLICY

- 5.3.4 Ensure this Policy is reviewed at minimum every four years or as required including in the event of Plan rules and or regulation changes and/or amendments to the Terms and Conditions of Employment for Employees.

## 6 POLICY PARTICULARS

### Local Authority Pension Plan

6.1 Enrollment in LAPP is mandatory for all eligible permanent employees working a minimum of 30 hours per week on an ongoing basis and having completed the probation period.

6.2 Enrollment in LAPP is optional for eligible existing employees as of April 1, 2025. In the event eligible existing employees decide to elect to enroll in the plan at a future date, they may do so, with no retroactivity.

6.3 Eligible employees shall participate in LAPP with contributions by the employee and the Town determined in accordance with the provisions of the Plan.

6.4 The calculation of 1.0 full year of service is based on the following base units:

- a) 7.0 hours per day = 1,820 hours annually
- b) 7.50 hour per day = 1,950 hours annually
- c) 8.0 hours per day – 2,080 hours annually

Eligible employees working between 30 hours per week and the full time equivalency service is calculated based their annual hours and the standard base unit category. i.e. 30 hours per week based on a 7.50 hour day = 1560 annual hours divided by 1,950 = .80 year of service for pension purposes.

6.5 Eligible employees on a general unpaid leave of absence, maternity and/or parental leave or on Town sponsored disability benefits have the option to discontinue pension payments while on leave or continue to pay the employee portion of pension. Employees must declare their intention prior to the commencement of the leave or as soon as practicable. If the employee continues their contributions the Town shall continue with their contributions.

6.6 Employees whose leave extends beyond one (1) year will be required to pay both the employee and the Town's portion of the pension contribution.

6.7 Eligible employees on Worker's Compensation and in receipt of temporary total or temporary partial disability benefits must continue to contribute to their pension plans as if the employee was actively at work.



## COUNCIL POLICY

6.8 Eligible employees wishing to purchase past service, i.e probation period or periods of unpaid leave shall be entitled to do so based on the Plan rules and regulations at the time of the transaction.

### APEX Supplementary Plan

6.8 Management employees (CAO, Directors, Deputies, and Managers) may choose to participate in the APEX supplementary pension plan sponsored by the Alberta Urban Municipalities Association (AUMA) in accordance with the rules of the Plan.

6.9 APEX is a supplementary plan to LAPP, so it must be maintained as the same type of pension plan. Changes made to the LAPP leave directives will be made to the APEX Supplementary Pension Plan to ensure alignment.

### 7.EXCLUSIONS

7.1 None.

### 8 SPECIAL SITUATIONS

8.1 Not applicable

### 9 RELATED DOCUMENTS

- 9.1 *Local Authorities Pension Plan Rules and Regulations*
- 9.2 *Alberta Urban Municipalities Association APEX Plan Rules and Regulations*
- 9.3 *Town of High Level Attraction, Selection and Promotion Policy*
- 9.4 *Workers Compensation Act Alberta*

### 10 END OF POLICY AND APPROVAL

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#### POLICY RECORD HISTORY

Date Approved/Revised:	Approved/Reviewed By:	Title:



**Town of High Level  
Committee of the Whole Meeting  
Request for Decision**

**Meeting Date: June 16, 2025**

**Prepared By:** Roy Amalu, Director of Finance

**Subject: Town of High Level 278-25 - Asset Retirement Obligation  
Policy**

**Recommendation:**

THAT Council receives the draft 278-25 - Asset Retirement Obligation Policy for discussion.

THAT the 278-25 - Asset Retirement Obligation Policy be forwarded to a Regular Meeting for adoption.

**CAO Comments:**

**Issue/Purpose:**

To present the draft 278-25 - Asset Retirement Obligation Policy to Committee of the Whole and recommend its implementation.

**Background:**

In March 2018, the Public Sector Accounting Board (PSAB) approved the accounting standard PS 3280, mandating all public sector entities, including municipalities, to account for asset retirement obligations (AROs). AROs are legal obligations associated with retiring tangible capital assets, such as asbestos and underground oil tanks. Before PS 3280, there was no specific guidance on ARO accounting: environmental responsibilities were covered under PS 3260 (Liability for Contaminated Sites) and PS 3270 (Solid Waste Closure and Post-closure Liability).

## **Discussion:**

Initially, the PS 3280 would need to be implemented by 2022, but it was postponed due to the pandemic impacts. The revised ultimate deadline for implementation was 2023.

Town of High Level staff have already identified a few potential AROs, such as Airport Fuel Storage tank Footner Lake and Legion Building at 10013-99<sup>th</sup> St. Still, an in-depth investigation must be conducted to assess the Town's asset retirement obligations and liabilities. The draft policy brings the framework to accomplish this work carefully, and the assessment and liability calculations must be completed for December 31, 2023 year end and onward.

## **Legislative Requirement/Authority**

Public Sector Accounting Board compliance.

## **Governance Considerations**

To ensure the Town's compliance with the PSAB standards on ARO, the Asset Retirement Obligation Policy requires Council approval.

## **Financial:**

This liability account will be established for each identified ARO and funded annually from 2023 until the end of the asset life.

A report will be returned to Council once the calculations are finalized for the 2023 year. Non-compliance with accounting standards will impact the 2023 Financial Statements and, consequently, any applications for grants and borrowing for the Town.

## **Strategic Priorities:**

The TR56 Asset Retirement Obligation Policy aligns with the Town's strategic priorities of ensuring compliance with accounting standards, improving financial transparency, and strengthening asset management practices.

In addition to the technical and financial aspects, it is essential to highlight the Municipality's broader commitment to environmental stewardship and its role in

leaving a cleaner, safer environment for future generations. The Asset Retirement Obligation Policy is not just a compliance measure but also a reflection of our dedication to responsible land management.

### **Options:**

Option 1: THAT the Committee of the Whole RECOMMEND receives the draft 278-25 – Asset Retirement Obligation Policy for discussion.

THAT the Committee of the Whole RECOMMEND that Council adopt the 278-25 – Asset Retirement Obligation Policy.

Option 2: THAT the Committee of the Whole RECOMMEND that Council request additional information regarding [specific item] and consider this item at a later date upon receipt of the requested information.

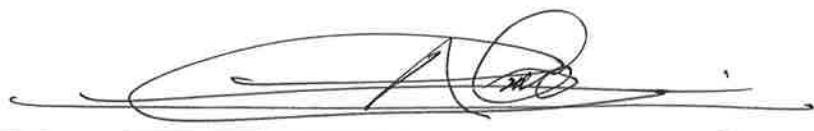
Option 3: THAT the Committee of the Whole direct Administration to take any other action deemed appropriate by the Committee of the Whole.

### **Reviewed by:**



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**Keir Gervais**  
**Director of Corporate Services**



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**Author: Roy Amalu, Director of Finance**

### **Attachments:**

*Asset Retirement Obligation Policy (proposed)*

# Town of High Level Policy 278-25

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<b>Title:</b>	<b>Asset Retirement Obligation Policy</b>
<b>Authority:</b>	Council
<b>Council Motion:</b>	Resolution# xxx-xx
<b>Date:</b>	2025/06/xx
<b>Rescinds:</b>	N/A

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## **1.0 Purpose of Policy**

The objective of this policy is to establish consistent principles and procedures for identifying, recognizing, measuring, and disclosing asset retirement obligations in accordance with PSAB Section PS3280. This ensures stakeholders receive transparent and reliable financial information concerning the future retirement of tangible capital assets under the Town of High Level's ("TOHL") control.

### **1.1. Legislation and Applicability:**

Existing laws and regulations require public sector entities to take specific actions to retire certain tangible capital assets at the end of their useful lives. This includes activities such as removal of asbestos and retirement of landfills. Other obligations to retire tangible capital assets may arise from contracts or court judgments, or lease arrangements.

1.2. The legal obligation, including obligations created by promises made without formal consideration, associated with retirement of tangible capital assets controlled by the TOHL. The TOHL will be adopting PS3280 backdated to starting January 1, 2023.

1.3. Asset retirement obligations result from acquisition, construction, development or normal use of the asset. These obligations are predictable, likely to occur and unavoidable. Asset retirement obligations are separate and distinct from contaminated site liabilities. The liability for contaminated sites is normally resulting from unexpected contamination exceeding the environmental standards. Asset retirement obligations are not necessarily associated with contamination.

## **2. SCOPE**

2.1. This Policy applies to all departments, branches, boards and agencies falling within the reporting entity of the Town of High Level that possess asset retirement obligations including:

- a) Assets with legal title held by the TOHL;
- b) Assets controlled by the TOHL; and
- c) Assets that have not been capitalized or recorded as a tangible capital asset for financial statement purposes

2.2. The legal obligation, including obligations created by promises made without formal consideration, associated with the retirement of tangible capital assets controlled by the TOHL, will be recognized as a

liability in the books of the TOHL, in accordance with PS3280, which the TOHL will be adopting effective the fiscal year beginning January 1, 2023.

### 3. PRINCIPLES

The TOHL shall account for and report on asset retirement obligations (ARO) in compliance with the Public Sector Accounting Board (PSAB) Handbook, section 3280.

### 4. DEFINITIONS

In this Policy:

*Accretion expense* is the increase in the carrying amount of liability for asset retirement obligations due to the passage of time.

*Asset retirement activities* include all activities related to an asset retirement obligation. These may include, but are not limited to:

- Decommissioning or dismantling a tangible capital asset that was acquired, constructed, developed, or leased.
- Remediation of contamination of a tangible capital asset created by its normal use.
- Post-retirement activities such as monitoring.
- Constructing other tangible capital assets to perform post-retirement activities.

*Asset retirement cost* is the estimated amount required to retire a tangible capital asset.

*Asset retirement obligation* is a legal obligation associated with the retirement of a tangible capital asset.

*Legal obligation* establishes a clear duty or responsibility to another party that justifies recognition of a liability.

*Retirement of a tangible capital asset* is the permanent removal of a tangible capital asset from service. This term encompasses sale, abandonment, or disposal in some other manner but not its temporary idling.

### 5. REQUIREMENTS

#### 5.1. Recognition

5.1.1. A liability should be recognized when, as at the financial reporting date:

- a) There is a legal obligation to incur retirement costs in relation to a tangible capital asset.
- b) The past transaction or event giving rise to the liability has occurred.
- c) It is expected that future economic benefits will be given up.
- d) A reasonable estimate of the amount can be made.

5.1.2. A liability for an asset retirement obligation cannot be recognized unless all of the criteria above are satisfied.

5.1.3. The estimate of the liability would be based on requirements in existing agreements, contracts, legislation, or legally enforceable obligations, and technology expected to be used in asset retirement activities.

5.1.4. The estimate of liability should include costs directly attributable to asset retirement activities. Costs would include post-retirement operation, maintenance, and monitoring which are an integral part of the retirement of the tangible capital asset.

5.1.5. Directly attributable costs would include but are not limited to, payroll and benefits, equipment and facilities, materials, legal and other professional fees, and overhead costs directly attributable to the asset retirement activity.

5.1.6. Upon initial recognition of a liability for an asset retirement obligation, the TOHL will recognize an asset retirement cost by increasing the carrying amount of the related tangible capital asset (or a component thereof) by the same amount as the liability. Where the obligation relates to an asset that is no longer in service and not providing economic benefit or to an item not recorded by the TOHL as an asset, the obligation is expensed upon recognition.

5.1.7. The capitalization thresholds applicable to the different asset categories will also be applied to the asset retirement obligations to be recognized within each of those asset categories.

## **5.2. Subsequent Measurement**

5.2.1. The asset retirement costs will be allocated to accretion expense in a rational and systemic manner (straight-line method) over the useful life of the tangible capital asset or a component of the asset.

5.2.2. While the standard suggests using a present value technique, it does not require it for the measurement of the ARO liability. Where the TOHL does not have adequate information regarding the anticipated timing of cash flows to settle an asset retirement obligation, a present value technique will not be applied. Where cash flows are expected to occur in the near term, discounting of the payments would have an insignificant impact on the TOHL's financial statements. A present value technique will also not be applied in these circumstances.

5.2.3. On an annual basis, the existing asset retirement obligations will be assessed for any changes in expected cost, term to retirement, or any other changes that may impact the estimated obligation. In addition, any new obligations identified will also be assessed.

## **5.3. Presentation and Disclosure**

5.3.1. The liability for asset retirement obligations will be disclosed.

## **6. RESPONSIBILITIES**

### **6.1. Finance Department**

6.1.1. The Finance Department is responsible for the development of and adherence to policies for the accounting and reporting of asset retirement obligations in accordance with Public Sector Accounting Board section 3280. This includes responsibility for:



- a) Reporting asset retirement obligations in the financial statements of the TOHL and other statutory financial documents.
- b) Monitoring the application of this Policy.
- c) Managing related finance processes.
- d) Investigating issues and working with asset owners to resolve issues.
- e) Monitoring/Contraventions.

## **6.2. Departments**

6.2.1. Departments are required to:

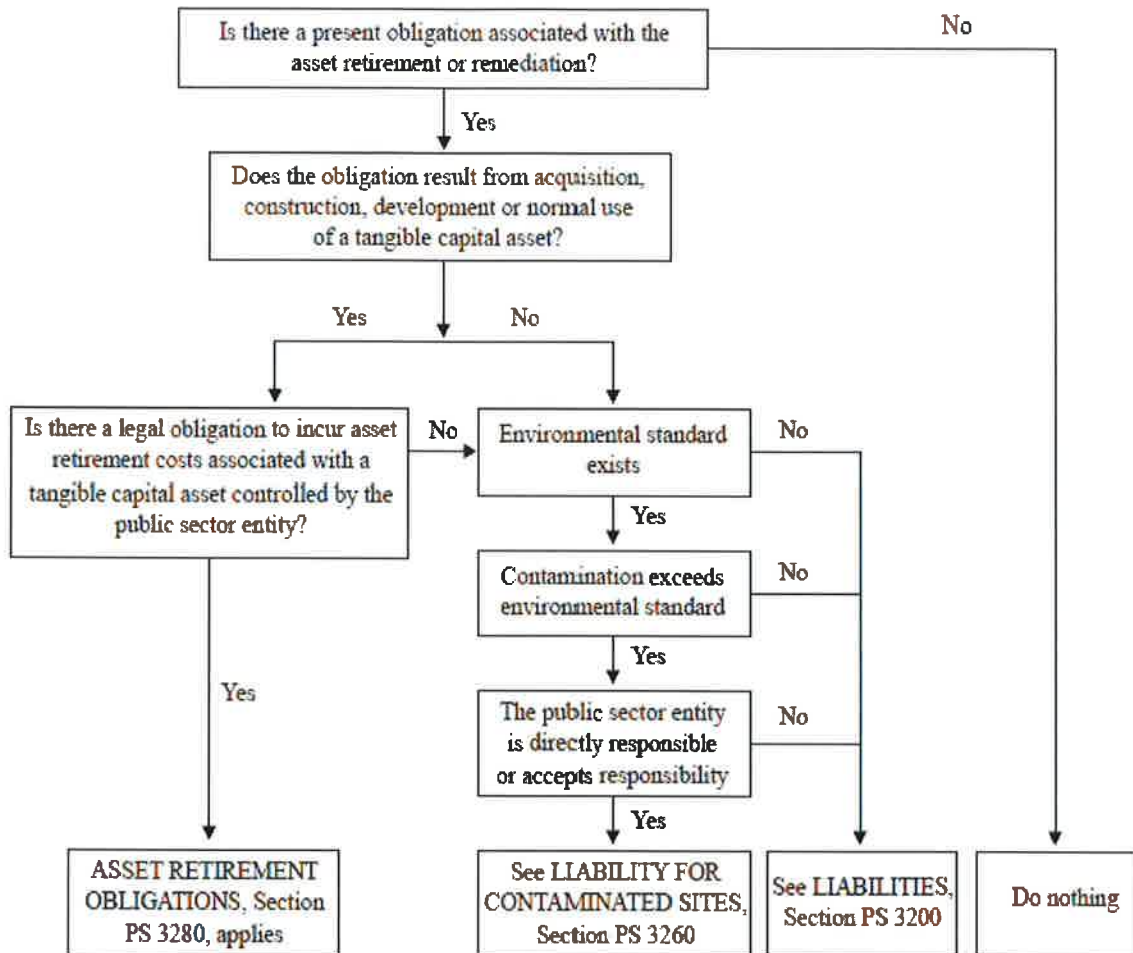
- a) Communicate with Finance on retirement obligations and any changes in asset condition or retirement timelines.
- b) Assist in the preparation of cost estimates for retirement obligations.
- c) Inform Finance of any legal or contractual obligations at the inception of any such obligation.

## **7. REFERENCES**

- Public Sector Accounting Board, Public Sector Handbook, Section PS 3280 Asset Retirement Obligations

APPENDIX A:

Decision Tree – Scope of Applicability



**Assistance & Interpretation Contact Information**

**Director of Finance**

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Email: dfs@highlevel.ca

**Chief Administrative Officer**

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Email: cao@highlevel.ca

**6.0 Revision History**

<i>Rev. No.</i>	<i>Date (YYYY/MM/DD)</i>	<i>Description</i>	<i>Status</i>
01	2025/XX/XX	Approved by Council Res# xxx-xx	Active

## NOTICE OF MOTIONS

# QUESTION PERIOD

**CLOSED SESSION**