

***Town of Wadena Committee of the Whole***

# **Agenda**

January 4 2021

Wadena Community Legion Hall, 254 Main St N, Wadena SK

**1. Call To Order**

**2. Delegations/Public Hearing**

**2.I. *Delegation - B. And J. Sowa, Wheatbelt Sales***

Documents:

[2020.12.18 DELEGATION - B. AND J. SOWA, WHEATBELT SALES.PDF](#)

**3. Administration Reports**

**3.I. *2021 SUMA Resolutions***

Documents:

[2020.12.29 SUMA RESOLUTIONS.PDF](#)

**3.II. *Municipal Grant Policy Draft***

Documents:

[2020.12.30 MUNICIPAL GRANT POLICY.PDF](#)

**4. Council Members Round Table Discussion**

**5. In Camera Items**

**6. Adjourn**



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**TO:** Committee of the Whole

**FROM:** Jennifer Taylor, Chief Administrative Officer

**DATE:** December 18, 2020

**RE:** **Delegation: Bill and Jim Sowa, Wheatbelt Sales**

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Bill and Jim Sowa would like to discuss sewage services and tax concession regarding Wheatbelt Sales.



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**TO:** Committee of the Whole

**FROM:** Jennifer Taylor, Chief Administrative Officer

**DATE:** December 29, 2020

**RE:** **2021 SUMA Resolutions**

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**ISSUE:**

The 2021 SUMA (operating as Municipalities of Saskatchewan) AGM and Resolution Package is attached for Council's review and discussion to provide Town of Wadena's voting delegates direction on their position for the meeting on February 8, 2021.

**BACKGROUND:**

Town of Wadena is a member of SUMA. SUMA permits two voting members to represent Town of Wadena at the AGM held at Convention. As such, SUMA requests that all council members be provided with the AGM Package and Resolutions to ensure that voting delegates be familiar with the issues and are prepared to cast their votes at Convention.

**ALTERNATIVES:**

1. Committee of the Whole can provide direction to voting delegates.
2. Committee of the Whole can do nothing and let voting delegates vote based on their own personal view points.

**FINANCIAL IMPLICATIONS:**

There are no financial implications.

**ANALYSIS:**

Mayor Sobchysyn and Councillor Squires have been registered as the Town's voting members, however, Councillor Fehr and CAO Taylor have also registered attend.

Administration does not have any notable concerns with the proposed resolutions.

**ADMINISTRATIVE RECOMMENDATION(S):**

Administration requests that Committee of the Whole provide direction to the voting delegates on Town of Wadena's position on each of the 2021 SUMA Resolutions.

**ATTACHMENT:**

SUMA AGM/Resolution Package

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Operating as



MUNICIPALITIES OF  
SASKATCHEWAN

# ANNUAL GENERAL MEETING

***February 8, 2021 12:15 p.m.***

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**Note:**

Complete detailed audited financial statements were received by the Board of Directors in December 2020 and were emailed to member municipalities on December 24, 2020. The statements were supplied in advance of the Annual General Meeting for review by municipal elected officials in preparation for the Annual General Meeting.

# 2021 ANNUAL GENERAL MEETING

February 8, 2021 (12:15 p.m.)

## Agenda Items

Note: All elected officials from member municipalities may vote at the Annual General Meeting.

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### 1. Declaration of Quorum and Call to Order

- *Quorum: minimum of 50 member municipalities*

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### 2. Introduction of Board Members and Alternates

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### 3. Agenda

- *Motion to adopt*

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### 4. 2020 Annual General Meeting Minutes

- *Motion to approve*

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### 5. Annual Report

- *Motion to receive*

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### 6. 2019-20 Audited Financial Statements

- *Motion to receive*

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### 7. Appointment of Auditor for 2021

- *Motion to approve*

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### 8. Rebranding

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### 9. Items and Questions From Delegates

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### 10. Adjournment

- *Motion to adjourn*

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# 2020 SUMA ANNUAL GENERAL MEETING MINUTES

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## 1. Declaration of Quorum and Call to Order

President Barnhart called the Annual General Meeting to order at 2:20 p.m. on February 4, 2020 in the Grand Ballroom of Queensbury Convention Centre in Regina, Saskatchewan.

## 2. Introduction of SUMA Board Members and SUMA Board Alternates

## 3. Agenda

MOVED by Town of **Saltcoats**

“That the agenda of the 2020 Annual General Meeting be adopted.”

.....CARRIED

## 4. 2019 Annual General Meeting Minutes

MOVED by Town of **St. Walburg**

“That the minutes of the 2019 Annual General Meeting be approved.”

.....CARRIED

## 5. Annual Report

MOVED by Town of **Hafford**

“That the SUMA 2020 Annual Report be received.”

.....CARRIED

## 6. 2018-2019 Audited Financial Statements

MOVED by Town of **Asquith**

“That the 2018-2019 Audited Financial Statements be received.”

.....CARRIED

## 7. Appointment of the Auditor for 2020

MOVED by Village of **Borden**

“That KPMG LLP be appointed as SUMA’s auditor for 2020.”

.....CARRIED

## 8. Corporate Identity

## 9. Other Items and Questions

**10. Adjournment**

MOVED by Town of **Coronach**

“That the 2020 Annual General Meeting be adjourned at 3:13 p.m.”

.....CARRIED

**Signed by:**

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Gordon Barnhart  
President

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Jean-Marc Nadeau  
Chief Executive Officer

Financial Statements of

**SASKATCHEWAN URBAN  
MUNICIPALITIES  
ASSOCIATION**

(Operating as Municipalities of Saskatchewan)

Year ended September 30, 2020



KPMG LLP  
Hill Centre Tower II  
1881 Scarth Street, 20th Floor  
Regina Saskatchewan S4P 4K9  
Canada  
Telephone (306) 791-1200  
Fax (306) 757-4703

## INDEPENDENT AUDITORS' REPORT

To The Members of Saskatchewan Urban Municipalities Association

### *Opinion*

We have audited the financial statements of Saskatchewan Urban Municipalities Association ("the Entity") which comprise:

- the statement of financial position as at September 30, 2020
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at September 30, 2020, and the statement of operations, the statement of changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Statements" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

*Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.



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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**KPMG LLP**

Chartered Professional Accountants

Regina, Canada  
December 4, 2020

# SASKATCHEWAN URBAN MUNICIPALITIES ASSOCIATION

## Statement of Financial Position

As at September 30, 2020, with comparative information for 2019

	2020	2019
<b>Assets</b>		
Current assets:		
Cash	\$ 2,599,332	\$ 2,044,224
Investments (Note 3)	2,136,800	1,600,000
Accounts receivable	374,361	351,992
Group benefits program premiums receivable	32,651	13,501
Prepaid expenses	139,234	144,376
Inventory	22,922	24,744
	5,305,300	4,178,837
Capital assets (Note 4)	1,388,448	1,554,956
	\$ 6,693,748	\$ 5,733,793
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 800,236	\$ 774,957
Unearned revenue	608,541	564,806
Vision care funded liability	627,618	573,404
	2,036,395	1,913,167
Deferred contributions	1,408,804	265,425
Net assets:		
Internally restricted net assets (Note 6)	3,248,549	3,555,201
	\$ 6,693,748	\$ 5,733,793

### Commitments (Note 8)

See accompanying notes to financial statements.

Board Approval: \_\_\_\_\_ 

Board Approval: \_\_\_\_\_ 

# SASKATCHEWAN URBAN MUNICIPALITIES ASSOCIATION

## Statement of Operations

Year ended September 30, 2020, with comparative information for 2019

	2020	2019
<b>Revenue:</b>		
Group insurance services	\$ 1,061,955	\$ 1,033,758
Membership fees (Note 7)	834,777	817,838
Convention	817,955	737,928
Member services	166,811	123,734
General administration and information services	93,631	178,248
Projects and administered programs	42,250	6,000
Membership activities	32,154	38,576
Refund deposit account	13,904	24,584
	3,063,437	2,960,666
<b>Expenses:</b>		
General administration and information services	1,095,265	1,084,136
Convention	693,907	549,543
Member services	534,816	232,471
Group insurance administration	455,989	695,376
Building occupancy	350,163	274,893
Board activities	105,757	91,317
Membership activities	99,960	144,309
Executive activities	30,117	74,494
Projects and administered programs	4,115	33,987
	3,370,089	3,180,526
Gain on disposal of equipment	-	5,895
<b>Excess of expenses over revenue</b>	<b>\$ (306,652)</b>	<b>\$ (213,965)</b>

See accompanying notes to financial statements.

# SASKATCHEWAN URBAN MUNICIPALITIES ASSOCIATION

## Statement of Changes in Net Assets

For the Year Ended September 30, 2020

	Net assets, beginning of the year	Excess of expenditures over revenues	Transfers to (from)	Net assets, end of the year
Building equity - capital	\$ 1,320,157	\$ (141,403)	\$ -	\$ 1,178,754
Refund deposit account	628,151	(56,823)	-	571,328
Strategic business opportunities	434,994	(47,315)	49,034	436,713
Advocacy	299,059	(1,865)	73,428	370,622
Capital assets - capital	313,900	(60,476)	(79,101)	174,323
Legal representation	150,000	-	-	150,000
Fiscal stabilization	150,000	-	-	150,000
Capital assets - reserve	-	-	128,258	128,258
Building equity - reserve	-	-	73,551	73,551
Professional development	15,000	-	-	15,000
Group insurance operating reserve	200,000	-	(200,000)	-
Convention registration system	43,940	-	(43,940)	-
Unrestricted net assets	-	1,230	(1,230)	-
<b>Balance, end of year</b>	<b>\$ 3,555,201</b>	<b>\$ (306,652)</b>	<b>\$ -</b>	<b>\$ 3,248,549</b>

See accompanying notes to financial statements.

# SASKATCHEWAN URBAN MUNICIPALITIES ASSOCIATION

## Statement of Cash Flows

Year ended September 30, 2020, with comparative information for 2019

	2019	2019
<b>Cash provided by (used in):</b>		
Operations:		
Excess of expenses over revenue	\$ (306,652)	\$ (213,965)
Items not affecting cash:		
Amortization	201,879	106,257
Gain on disposal of equipment	-	(5,895)
Changes in non-cash operating working capital:		
Accounts receivable	(22,369)	(12,260)
Prepaid expenses	5,142	9,402
Group benefit program premiums receivable	(19,150)	2,385
Inventory	1,822	14,751
Accounts payable and accrued liabilities	25,279	63,082
Vision care funded liability	54,214	48,370
Unearned revenue	43,735	(1,057)
Deferred contributions	1,143,379	(551)
	1,127,279	10,519
<b>Investing:</b>		
Purchase of capital assets	(35,371)	(1,493,034)
Proceeds on sale of capital assets	-	14,907
Purchase of investments	(4,136,800)	(1,000,000)
Proceeds on sale of investments	3,600,000	3,500,000
	(572,171)	1,021,873
<b>Increase in cash</b>	<b>555,108</b>	<b>1,032,392</b>
<b>Cash, beginning of year</b>	<b>2,044,224</b>	<b>1,011,832</b>
<b>Cash, end of year</b>	<b>\$ 2,599,332</b>	<b>\$ 2,044,224</b>

See accompanying notes to financial statements.

# SASKATCHEWAN URBAN MUNICIPALITIES ASSOCIATION

Notes to Financial Statements

Year ended September 30, 2020

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## 1. Nature of operations:

The Saskatchewan Urban Municipalities Association (operating as Municipalities of Saskatchewan) (SUMA) is incorporated under a private act by chapter 101 of the *Statutes of Saskatchewan* and is the provincial voice of urban municipal governments. SUMA advocates, negotiates and initiates improvements in local, provincial and federal legislation and delivers programs and services to members to enhance urban life in Saskatchewan.

### **COVID-19 impact assessment**

The COVID-19 outbreak was declared a pandemic by the World Health Organization during the fiscal year, resulting in an economic slowdown. The current challenging economic climate may lead to adverse changes in cash flows and working capital levels, which may also have a direct impact on SUMA's operating results and financial position both in the current year and in the future. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effects on SUMA are not known at this time.

## 2. Significant accounting policies:

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

### *a) Revenue recognition*

SUMA follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred and funding conditions are met.

- i) Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Revenues are recorded using the accrual basis of accounting whereby revenues are recognized as they are earned and measurable.
- ii) Group insurance services revenues are recorded and recognized on a net basis as SUMA represents the agent in the transaction.
- iii) For membership fees, the portion relating to January through September is recognized in the fiscal year received and the balance is deferred to the following year.
- iv) Sales are recorded and revenue is recognized as the goods are shipped to the customer.
- v) Administration, convention and registration fees are recognized and recorded as earned.
- vi) Member services revenues are recorded and recognized on a net basis as SUMA represents the agent in the transaction.

### *b) Investments*

Investments are portfolio investments recorded at amortized cost.

# SASKATCHEWAN URBAN MUNICIPALITIES ASSOCIATION

Notes to Financial Statements

Year ended September 30, 2020

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## 2. Significant accounting policies (continued):

### c) *Capital assets*

Capital assets are recorded at cost and are amortized using the straight-line method over their estimated useful lives as follows:

Electronic equipment	1 - 4 years
Furniture and fixtures	5 years
Leasehold improvements	10 years

Amortization on amounts capitalized under construction in progress commences when the asset is available for use.

### d) *Unearned revenue*

Unearned revenue represents trade show, membership and registration fees, benefit premiums and other contributions received in advance of services being provided.

### e) *Employee future benefits*

SUMA participates in a multi-employer defined benefit plan for its employees under the Municipal Employees' Pension Plan (MEPP). MEPP provides retirement benefits based on length of service and pensionable earnings. MEPP is funded by employer and employee contribution rates set by the Municipal Employees' Pension Commission.

The contributions to MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. The plan is accounted for as a defined contribution plan whereby SUMA's contributions are expensed when due.

SUMA has contributed \$145,792 (2019 - \$118,349) to the plan, with a contribution rate of 9.00%.

# SASKATCHEWAN URBAN MUNICIPALITIES ASSOCIATION

Notes to Financial Statements

Year ended September 30, 2020

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## 2. Significant accounting policies (continued):

### f) *Financial instruments*

Financial instruments are recorded at fair value on initial recognition and subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. SUMA has not elected to carry its financial instruments at fair value.

Transaction costs incurred in the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

SUMA assesses impairment of all its financial assets measured at cost or amortized cost. When there is an indication of impairment, SUMA determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, SUMA reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenues over expenses.

### g) *Income taxes*

SUMA is exempt from income taxes under paragraph 149(1) (d.5) of the *Income Tax Act*.

### h) *Use of estimates*

The preparation of the financial statements requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year.

Key areas of estimation, where management has made difficult, complex or subjective judgements, often result of matters that are inherently uncertain, are useful lives of capital assets. These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the period in which they become known.

## 3. Investments:

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	2020	2019
Guaranteed investment certificates, interest at 2.26%, maturity of November 2, 2020, redeemable at maturity	\$ 1,636,800	\$ -
Guaranteed investment certificates, interest at 2.17%, maturity of November 23, 2020, redeemable at maturity	500,000	-
Guaranteed investment certificates, interest at 2.3%, maturity of October 30, 2019, redeemable at maturity	-	1,600,000
	\$ 2,136,800	\$ 1,600,000

# SASKATCHEWAN URBAN MUNICIPALITIES ASSOCIATION

Notes to Financial Statements

Year ended September 30, 2020

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## 4. Capital assets:

	Cost	Accumulated Amortization	2020	2019
Leasehold improvements	\$ 1,426,758	\$ 213,199	\$ 1,213,559	\$ 1,333,190
Furniture and fixtures	194,497	70,167	124,330	152,922
Electronic equipment	140,544	89,985	50,559	68,844
	<b>\$ 1,761,799</b>	<b>\$ 373,351</b>	<b>\$ 1,388,448</b>	<b>\$ 1,554,956</b>

## 5. Deferred contributions:

### *Targeted Sector Support*

The Targeted Sector Support (TSS) Steering Committee and SUMA entered into an agreement on November 25, 2019, that SUMA would provide administrative leadership to the TSS Initiative which purpose is to encourage regional cooperation, good governance and capacity building in municipalities.

The administration of the grant by SUMA is based on the decisions by the TSS Steering Committee. The Steering Committee consists of representatives from the Ministry of Government Relations, SUMA, Saskatchewan Association of Rural Municipalities and New North. The Steering Committee is governed by a Terms of Reference and decisions are made on a consensus basis.

In January 2020, \$1,500,000 was transferred to SUMA and is held for the exclusive use towards TSS Initiatives as directed by the Steering Committee. Monies can only be distributed from this fund once approved by the TSS Steering Committee. SUMA has recorded \$11,250 in administration fees, which is included in projects and administered programs on the statement of operations.

### *Communities of Tomorrow Innovation Legacy Fund*

Communities of Tomorrow and SUMA executed a partnership agreement on January 17, 2013 that established a framework for developing their relationship further. Effective June 20, 2013, Communities of Tomorrow dissolved and entered a Memorandum of Understanding with SUMA for the parties to establish a framework under which SUMA will advance certain key initiatives, previously being led by Communities of Tomorrow, that support and champion the development of innovative solutions to provincial municipal infrastructure challenges.

Monies can only be distributed from this fund once approved by the "Communities of Tomorrow" Advisory Committee.

### *FCM Travel Fund*

The Federation of Canadian Municipalities (FCM) Travel Fund's purpose is to partially fund the travel costs incurred by smaller municipalities associated with holding offices on the FCM Board. FCM Board members from Regina, Saskatoon, Moose Jaw, Saskatchewan Association of Rural Municipalities (SARM), and SUMA are not eligible under this fund. The fund is financed by a voluntary contribution of 5 cents per capita by all Saskatchewan urban FCM members. FCM collects these contributions and forwards them onto SUMA. SUMA administers the payment of expense claims from this fund. Excess

# SASKATCHEWAN URBAN MUNICIPALITIES ASSOCIATION

Notes to Financial Statements

Year ended September 30, 2020

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## 5. Deferred contributions (continued):

### *FCM Travel Fund (continued):*

funds are restricted for payment of future FCM expense claims submitted by FCM board members from those municipalities which have contributed to the fund in the year the expense is incurred.

### *Landfill Environmental Site Assessment Program*

The Ministry of Environment has allocated funds to support municipalities conducting Phase II Environmental Site Assessments for closed or closing landfills. The funding is intended to support municipalities conducting these assessments. The objective is to define the nature and extent of any environmental impacts at a site through an intrusive sampling program. The Ministry is partnering with SUMA to manage the grant. SUMA will manage and operate the program, with high-level oversight from the Ministry and the Ministry will appoint a representative to provide technical insight and advice. SUMA has recorded \$25,000 in administration fees, which is included in projects and administered programs on the statement of operations.

### *SUMA Regional Committees*

In March 2016, SUMA began handling the administration of funds for each of SUMA's regional committees. Funds for each regional committee were transferred to SUMA and are held in trust for use by each committee for regional meetings and other meetings as determined by each regional director. SUMA collects registration fees on behalf of each regional committee for attendance at regional meetings and only distributes monies as approved by the regional director for each committee.

	2020	2019
Targeted Sector Support	\$ 1,148,239	\$ -
Communities of Tomorrow Innovation Legacy Fund	157,556	157,556
FCM Travel Fund	44,003	45,998
Saskatchewan Municipal Awards	18,067	18,334
Northeast Regional Committee	11,070	11,391
Northwest Regional Committee	5,938	6,110
East Central Regional Committee	5,624	5,978
Southeast Regional Committee	5,544	6,225
West Central Regional Committee	5,390	5,281
Central Regional Committee	4,806	5,000
Southwest Regional Committee	2,567	3,552
	<hr/> \$ 1,408,804	<hr/> \$ 265,425

# SASKATCHEWAN URBAN MUNICIPALITIES ASSOCIATION

Notes to Financial Statements

Year ended September 30, 2020

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## **6. Internally restricted net assets:**

All internally restricted net assets must be completely funded by cash or investments. SUMA's Board of Directors internally restricted the following net assets:

### *Advocacy Reserve*

To be used to fund the advancement of advocacy strategies to impact urban interests, upon approval of the Board of Directors or the Executive Committee. Introduced in 2013, this membership funded reserve was in place until 2016. The advocacy fee was not collected in 2020.

### *Refund Deposit Account:*

SUMA has access to funds held at Great West Life for the administration of group insurance programs or betterment of benefits for its group benefit members. These funds are referred to as the Refund Deposit Account (RDA). The RDA arises from efficiencies realized within the plan such as, in years when the plan premiums exceed the payout to members, a surplus is realized. Conversely, the RDA covers the plan in years when the payouts are higher than the premiums received. This is instrumental in balancing the premium rates and minimizing major fluctuations to the members.

RDA funds held at Great West Life earn minimal interest. At SUMA's discretion, these funds can be invested outside of Great West Life at higher interest rates, which will increase the return on investment received. All interest earned is directed back into the RDA internal reserve.

To ensure that funds are available in years when a plan deficit arises, \$401,000 remains in the RDA held at Great West Life as of September 30, 2020. These funds will also provide leverage when negotiating group benefit rates each year. The RDA has not been recognized in the financial position of SUMA due to the inherent uncertainty in whether SUMA could request these funds in the future due to fluctuations in future insurance claims.

In September 2020, SUMA did not withdraw any funds from Great West Life of RDA funds (2019 - \$10,763). \$70,727 (2019 - \$56,521) has been used to offset costs related to consulting fees and improvements to the Group Benefits software system.

### *Other Internally Restricted Reserves*

The following internally restricted reserves have been approved by the Board of Directors. These internally restricted net assets are not available for unrestricted purposes without the approval of the Board of Directors.

- a. Fiscal Stabilization – to be used to shield the operations from unexpected fluctuations in revenues or expenditures.
- b. Legal Representation – to provide SUMA with funds to acquire legal counsel for:
  - i. Corporate needs; and
  - ii. Initial assistance to defend member municipalities on a collective basis.
- c. Strategic Business Opportunity Fund – to provide resources for research and development of new programs (e.g. Kinetic GPO).

# SASKATCHEWAN URBAN MUNICIPALITIES ASSOCIATION

Notes to Financial Statements

Year ended September 30, 2020

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## 6. Internally restricted net assets (continued):

*Other Internally Restricted Reserves (continued):*

- d. Building Equity - Reserve – funds held in this reserve are in direct relation to the current office space. This reserve will continue to be drawn down during the life of the fixed assets.
- e. Building Equity - Reserve – funds available for the future needs of the organization with respect to office space.
- f. Capital Assets - Capital – funds held in this reserve are in direct relation to the current office space. This reserve will continue to be drawn down during the life of the fixed assets.
- g. Capital Assets - Reserve – funds available for the future needs of the organization with respect to capital assets.
- h. Professional Development Fund – to augment professional development opportunities for SUMA staff as needed in future years.

## 7. Membership fees:

	2020	2019
Cities	\$ 376,390	\$ 369,909
Towns	252,148	247,462
Villages	150,841	148,184
Resort	22,373	20,959
Northern	20,435	20,053
Affiliate	9,590	8,271
New North	3,000	3,000
	<hr/> <b>\$ 834,777</b>	<hr/> <b>\$ 817,838</b>

## 8. Commitments:

SUMA has committed to making the following lease payments for office space and computer equipment over the next five years:

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2021	\$ 118,670
2022	112,200
2023	112,200
2024	122,100
2025	125,400
Thereafter	407,550

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# SASKATCHEWAN URBAN MUNICIPALITIES ASSOCIATION

Notes to Financial Statements

Year ended September 30, 2020

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## 9. Financial risks and concentration of risk:

SUMA, through its financial assets and liabilities, has exposure to the following risks from its use of financial instruments: liquidity risk and credit risk.

### (a) *Liquidity risk:*

Liquidity risk is the risk that SUMA will be unable to fulfill its obligations on a timely basis or at a reasonable cost. SUMA manages its liquidity risk by monitoring its operating requirements. SUMA prepares budgets and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposure from 2019.

### (b) *Credit risk:*

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. SUMA is exposed to credit risk on its cash, investments and accounts receivable. SUMA believes there is minimal risk associated with the collection of these amounts. The balance of accounts receivable is widely distributed amongst SUMA's large municipal membership and customer base. SUMA performs credit assessments of its customers and members and provides allowances for potentially uncollectible accounts receivable. Credit risk on cash and investments is mitigated by holding these balances with high creditworthy counterparties. There has been no change to the risk exposure from 2019.

## 10. Related party transactions:

SUMAssure is a related party, as SUMA is able to exercise significant influence through its ability to appoint a significant representation of SUMAssure's Board of Directors. SUMAssure is a reciprocal insurance organization that offers insurance products to urban municipalities in Saskatchewan.

SUMA provides administrative services to SUMAssure which are invoiced to SUMAssure on a monthly basis. During the year, the Corporation earned \$13,431 (2019 - \$63,780) which is recorded in administration fee revenue.

SUMA and SUMAssure entered into a sponsorship agreement in January 2020 which provides SUMAssure with exclusive sponsorship of SUMA's webinars, as well as other advertising opportunities. During the year, SUMA earned \$61,718 (2019 - \$nil) which is recorded in net sales and commissions revenue, sponsorship and donations revenue and advertising and subscriptions revenue.

The above transactions are in the normal course of operations and are measured at their exchange amount, which is the amount of consideration established and agreed to by the related parties.

## 11. Subsequent events:

An agreement was entered into with Kinetic Group Purchasing Organization (GPO) effective October 1, 2020 to transition SUMA's group purchasing to Kinetic GPO, a Canadian GPO with diverse contract offerings for Canada's Public Sector.

As part of this agreement, SUMA will provide the services of three employees to work directly with Kinetic GPO, while still remaining SUMA employees. This contribution of services will form an investment in Kinetic GPO.

# SASKATCHEWAN URBAN MUNICIPALITIES ASSOCIATION

## Schedule 1 - Revenues and Expenses by Function

Year ended September 30, 2020, with comparative information for 2019

	2020	2019
<b>Revenues:</b>		
Net premiums and administration fee	\$ 1,117,636	\$ 1,103,538
Membership	834,777	817,838
Registration fees	678,260	613,296
Net sales and commissions	176,811	129,734
Sponsorship and donations	154,189	142,950
Investment income	51,350	95,454
Advertising and subscriptions	31,510	44,093
Refund deposit account	13,904	10,763
Grants and contributions	5,000	3,000
	<b>3,063,437</b>	<b>2,960,666</b>
<b>Expenses:</b>		
Salaries and benefits	1,768,029	1,707,197
Event related expenses	472,755	393,423
Building occupancy costs	208,761	204,736
Amortization	201,879	106,257
Meetings - honorariums and travel	194,401	319,202
Consulting fees	131,965	66,600
Contract services	106,033	81,700
Office equipment	95,663	117,737
Audit, legal, and licensing fees	36,217	12,094
Insurance	30,902	31,662
Telephone, fax, and internet	24,946	24,710
Postage, courier, and other transport	16,588	19,194
Bank charges	14,589	12,887
Printing	12,609	13,304
Training and professional development	10,545	22,433
Miscellaneous	8,587	10,800
Subscriptions and memberships	8,466	6,977
Office supplies	7,479	7,328
Photocopying	6,785	8,407
Promotions and marketing	6,306	3,263
Grants and donations	6,242	6,350
Advertising	342	341
Bad debts	-	2,625
Parking	-	1,299
	<b>3,370,089</b>	<b>3,180,526</b>
Gain on disposal of equipment	-	5,895
Excess of expenses over revenue	\$ (306,652)	\$ (213,965)



**MUNICIPALITIES OF  
SASKATCHEWAN**

*116<sup>th</sup> Annual  
Municipalities of Saskatchewan Convention  
February 7 – 10, 2021  
Online*

**Resolutions Committee:**  
Councillor Bob Hawkins (Chair)  
Councillor Ted Zurakowski  
Councillor Dawn Luhning  
Councillor Richard Beck  
Councillor Pat Jackson  
Councillor Michelle McKenzie

## A Note from the Resolutions Committee Chair

Dear Members:

This has been a very challenging year for all of us, and we have certainly learned (if we didn't know before) just how important it is to work together in the face of adversity. COVID-19 has changed the way we do business, moved us out of our comfort zones, and made many of us feel isolated and anxious. We have had to get used to spending hours in front of our computers instead of shaking hands and speaking face to face. Through it all, we have managed to continue the important work that we all do to support our communities, and each other.

This year our resolutions session, like so many other things in our lives, is going to look a little bit different. We will still gather together to determine our priorities, but we will do so virtually, and with electronic voting. This shift to virtual events also means that we need to streamline things as much as possible. In the spirit of this, we ask that if your community would like to offer any amendments to the resolutions presented, that you send them on to staff ([advocacydir@munisask.ca](mailto:advocacydir@munisask.ca)) in advance of convention. That way, we are able to prepare slides outlining the amendments, so that all our members in attendance can confidently understand what they are voting on.

Also, please keep in mind that the regular rules around our resolutions process will remain in place, including the need for any late resolutions proposed to meet both urgent (cannot possibly wait until the next Board meeting for discussion) and emergent (could not possibly have been foreseen and proposed by the resolutions submission deadline) criteria in order to proceed to the floor.

I look forward to seeing you at convention, and hearing your voices, even though we're unable to gather in person.

Sincerely,



Bob Hawkins  
Resolutions Committee Chair

# RESOLUTION PROCESS

## **Presentation of resolutions:**

- The Resolutions Committee will determine the order in which resolutions are presented at the Convention.
- A Resolutions Committee member will read the action clause
- The Resolutions Committee Chair will move each resolution and ask for speakers supporting, opposing, or seeking amendment to the resolution.
- All speakers will be given no more than two (2) minutes to speak.
- If an amendment is proposed:
  - the amender will be given the opportunity to speak on behalf of the amendment.
  - If a speaker is opposed to the amendment, regular debate then occurs.
  - Once debate has concluded, or if there is no speaker opposed, the question is called.
  - If the amendment is successful, the amendment will be recorded, and the chair will ask for any speaker opposed to the amended resolution to speak.
- Should no members speak to the resolution, or at the close of debate, the Resolutions Committee Chair will call the question.
- Resolutions which are not debated at a resolutions session because of insufficient time or lack of a quorum will be presented to the next meeting of the Board of Directors.

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<b>Development of a Wetland Policy for Saskatchewan.....</b>	<b>3</b>

**2021-01. Staggered Municipal Elections**

Whereas urban municipalities have elections every four years for the position of mayor and all councillors; and

Whereas it is possible for there to be an entirely new council elected, which is extremely stressful for the new council, and the administrator; and

Whereas rural elections are held every two years for half of council, which eliminates the possibility of no experience on council, and keep the administrative staff up-to-date on election procedures;

Therefore be it resolved that Municipalities of Saskatchewan advocate with the provincial government to allow urban municipalities to have elections every two years, with one half of council being elected, and every four years the mayor, ensuring that there is always some level of experience and continuity amongst the councillors.

ACTS AFFECTED: *The Local Government Elections Act*

REGION/SECTOR AFFECTED: ALL

**2021-02. Supplementary Assessments**

Whereas Section 219, subsection (1) of the *Municipalities Act* and Section 240, subsection (1) of the *Northern Municipalities Act* states “that the assessor **shall** make any supplementary assessment that may be necessary to reflect a change, if after assessment notices are sent but on or before December 1 of the taxation year for which taxes are levied on the assessment mentioned in the notices, it is discovered that the assessed value of any property is not the same as the value entered on the assessment roll by reason of:

- (a) Destruction of or damage to the property;
- (b) Demolition, alteration or removal of an improvement;
- (c) Construction of an improvement;
- (d) Change in the use of the property;
- (e) Subdivision of property; or
- (f) Issuance of titles pursuant to a condominium plan that is approved by the Controller of Surveys”; and

Whereas, many smaller communities that are subject to this legislation do not have the in-house resources to do supplementary assessments; and

Whereas, the Saskatchewan Assessment Management Agency, which provides the property valuation services for the majority of Saskatchewan municipalities, has not had the resources and/or availability to do supplementary assessments for many smaller communities; and

Whereas many municipalities may be non-compliant with the legislation, with no resources to repair the situations;

Therefore be it resolved that Municipalities of Saskatchewan advocate the Ministry of Government Relations to amend the *Municipalities Act* Section 219, subsection (1) and the *Northern Municipalities Act* Section 240, subsection (1) by changing the word "shall" to "may."

ACTS AFFECTED: *The Municipalities Act; The Northern Municipalities Act*

REGION/SECTOR AFFECTED: Towns, Villages, Resort Villages, Northern Municipalities

### Background

The historic process at the Town of Assiniboia is to use the property value assessments as at December 31st. This has applied whether there is an increase or decrease in assessment value throughout any year. SAMA provides an annual assessment which includes any changes recorded within the year which are provided via the Maintenance List. These changes in assessment are reflective for the next subsequent year and used for subsequent property taxation.

- Precedent. This has been the process here for many years, maybe all of them. The rule being used in either case which would produce an increase or decrease in property taxation would be fair for both the municipality and the ratepayer. Unfortunately upon a review of the legislation (*Municipalities Act*), we have discovered that we are not in compliance and we should be doing supplementary assessments.
- Through our research, we have discovered that our process is the same as several other municipalities. After discussion with the SAMA Office in Weyburn, it was confirmed that the only municipality that they service in our region that conducts supplementary assessments is the City of Weyburn.
- It is our understanding that SAMA, until recently, did not have the resources to send staff out throughout the year to provide assessment value changes. In addition, SAMA has not been able to provide us with the annual assessments until March or April, instead of January 31st, as indicated in our charter.
- SAMA, in this process that our town has been following as outlined in the first paragraph, are in compliance with *The Assessment Management Act* which states that by March 1st each year an accurate listing of confirmed assessments for any or all municipalities **as at December 31st** of the preceding year including all supplementary assessments is to be provided to the Government of Saskatchewan and any other person prescribed by the board.
- It is the opinion of Council and Administration of the Town of Assiniboia, the legislation is broken as it says we are to do something that many municipalities are not doing whether due to lack of resources or other reasons.

### **2021-03. Monitoring Water Quality in Lakes and Rivers**

Whereas water quality in our lakes and rivers is essential to agriculture, public health, First Nations treaty rights, fishing & recreation and Saskatchewan's tourism industry; and

Whereas water quality in the Qu'Appelle River System and Last Mountain Lake continues to decline as evidenced by District of Katepwa residents and as indicated in this published article <https://leaderpost.com/news/saskatchewan/u-of-r-study-says-south-sask-water-toxicity-rising-due-to-algae-global-warming-farm-run-off>; and

Whereas the Water Security Agency (WSA) stated in the Province's response to the 2016 SUMA resolution sponsored by the Resort Village of Fort San intitled "Water Quality and Waste

Management Monitoring" that "Information on surface water quality is currently available upon request from WSA, although details are not yet available online"; and

Whereas the WSA website [www.saskH2O.ca](http://www.saskH2O.ca) references the document Surface Water Quality Objectives Interim Edition, EPB 356 dated June 2015 that includes Table 4.1 Surface Water Quality Objectives for the Protection of Aquatic Life and Table 4.1.1 Surface Water Quality Objectives for Total Ammonia for the Protection of Aquatic Life and Table 4.3 Surface Water Quality Objectives for Recreation and Aesthetics.

Therefore be it resolved that Municipalities of Saskatchewan advocate the Government of Saskatchewan to direct WSA to publish online quarterly, their or their contractor's actual test results as compared to the stated objectives, for the parameters listed in each of the Tables from their June, 2015 EBP 356 Surface Water Quality Objectives document indicated above..

ACTS AFFECTED: NONE.

REGION/SECTOR AFFECTED: ALL

#### **2021-04. Development of a Wetland Policy for Saskatchewan**

Whereas wetlands are areas where water naturally covers the soil and supports various species of plants, trees, birds and animals; and

Whereas wetlands reduce the effects of water pollution by cleaning the water, they protect us from flooding by storing and slowly releasing water downstream, they protect us from drought by holding water when conditions are dry, they reduce the production and release greenhouse gases into the atmosphere, they give us natural places to play, learn and explore. They are destinations for hiking, hunting, canoeing, photography and more; and

Whereas research commissioned by the Lower Qu'Appelle Watershed Stewards found that that the greatest reduction in phosphorus and other man-made nutrients entering our lakes and rivers can be achieved by restoring drained wetlands as noted in this study where the Water Security Agency was a participant: <https://www.lqws.ca/quappelle-river-basin-research-and-monitoring-committee>; and

Whereas over 70% of our natural wetlands in Saskatchewan have been lost; and

Whereas Saskatchewan does not have a wetland policy and is the only province in Canada without one.

Therefore be it resolved that Municipalities of Saskatchewan advocate the Government of Saskatchewan, including the Water Security Agency, SaskWater, the Ministry of Agriculture and the Ministry of Environment, to develop and adopt a wetland policy comparable to the policies currently in place in Alberta and Manitoba.

ACTS AFFECTED: New

REGION/SECTOR AFFECTED: ALL



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**TO:** Committee of the Whole

**FROM:** Jennifer Taylor, Chief Administrative Officer  
Lovely Jane Magnaye, Manager of Finance

**DATE:** December 17, 2020

**RE:** **Municipal Grant Policy**

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**ISSUE:**

The Town does not have a municipal grant policy.

**BACKGROUND:**

The Town of Wadena provides municipal grants to non-profit organizations and volunteer groups; however, there is no policy that provides guidelines for the review of funding requests from various groups. Also, there is no system of accountability implemented for those groups that received municipal grants from the Town.

**ALTERNATIVES:**

1. Committee of the Whole can recommend approval of Policy FS-005.
2. Committee of the Whole can provide feedback and direct changes to the draft Policy No. FS-005.

**FINANCIAL IMPLICATIONS:**

There are no financial implications as of this moment.

**ANALYSIS:**

The Town of Wadena recognizes the importance and value of non-profit organizations and volunteer groups. By providing municipal grants, the Town can help enable, facilitate, develop, coordinate and support various groups in achieving their goals. This support will also build and foster the Town's relationship with non-profit organizations and volunteer groups.

Part of the budget process is to determine the amount of support requested by non-profit organizations and volunteer groups. It is important to receive grant requests prior to adopting current year's budget so that Council can set their priorities and allocate funds appropriately.

Without a policy, it is challenging to review funding requests and fairly distribute funds to various groups in Wadena. This policy will also provide an application process and timeline as well as criteria in assessing the grant application.

**ADMINISTRATIVE RECOMMENDATION(S):**

"That FS-005 Municipal Grant Policy be adopted as presented."

**ATTACHMENT:**

DRAFT Policy FS-005 Municipal Grant Policy

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<b>POLICY NAME:</b> Municipal Grant		<b>LAST UPDATED:</b> XXX XX, 2020	
		<b>SUPERSEDES POLICY:</b> Not applicable	
<b>POLICY AREA:</b> Fiscal Services	<b>POLICY NUMBER:</b> FS – 005	<b>APPROVAL DATE:</b> XXX XX, 2020	<b>PAGE:</b> 1 of 3

## **PURPOSE**

The purpose of the policy is to provide guidelines for the review of funding requests from non-profit organizations and volunteer groups to the Town of Wadena for financial assistance for operating or capital projects. This policy also aims to ensure that a system of accountability is implemented for those groups that receive municipal grants from the Town.

## **SCOPE**

This policy applies to non-profit organizations and volunteer groups.

## **DEFINITIONS**

“Application” shall mean the formal application form, developed by the Town, specific to the program from which funds are being sought.

“Capital costs” are expenses incurred for things such as purchase of land and buildings, construction and enhancement of assets as well as non-routine maintenance and equipment.

“Community Group” shall mean a not-profit group or a volunteer group.

“Grant” shall mean an award of financial assistance by the Town to an eligible party.

“Non-profit Organization” shall mean a registered society which exists for education, athletic, recreational or charitable reasons and from which its shareholders, trustees or board members do not benefit financially.

“Operating costs” are expenses incurred in carrying out an organization’s day-to-day activities and often include building maintenance, capacity building, planning, salaries and wages, amortization fees and rent.

“Volunteer Group” shall mean a group of individuals with a shared interest who come together to further a mission.

## **POLICY AND PROCEDURES**

### **1. ELIGIBILITY**

1.1. Only non-profit organizations or volunteer groups are eligible for municipal grant funding.

1.2. Non-profit organizations or volunteer groups memberships and programs must be open to all residents of the Town of Wadena.

- 1.3. Services and programs of the community groups must be of benefit primarily to the residents of the Town of Wadena.
- 1.4. The following are not eligible for financial assistance under this policy:
  - 1.4.1. Municipalities
  - 1.4.2. Individual persons
  - 1.4.3. Organizations that provide services or programs that are the responsibility of another level of government including Health, Education, Libraries, and Social Services
  - 1.4.4. Organizations that are in arrears of payment with the Town
  - 1.4.5. Organizations with political affiliations
  - 1.4.6. Projects that already have been started or completed

## **2. APPLICATION REQUIREMENTS**

- 2.1. The Non-profit Organization or Volunteer Group shall provide:
  - 2.1.1. A budget detailing revenues and expenses associated with the project;
  - 2.1.2. A financial statement and/or current bank statements depicting the financial standing of the organization from the previous year-end and/or most current bank statement.
- 2.2. Each non-profit organization or volunteer group may submit one (1) of each: General Operating and Capital Project Funding Applications in the fiscal year. All programs, projects and undertakings should be consolidated in the requests.
- 2.3. A Non-profit Organization or Volunteer Group receiving financial assistance from the Town should not act in the capacity of a funding body for or make Grants to any other organization or group.
- 2.4. The deadline of application is February 28th of each fiscal year.

## **3. FUNDING CONSIDERATIONS**

- 3.1. In general, financial assistance will be considered for the following types of activities:
  - 3.1.1. Partial financial assistance that may be used for general operational expenses if it can be established that municipal financial assistance is required for this purpose.
  - 3.1.2. To provide partial financial assistance for the implementation of special projects which occur on a nonrecurring basis.
  - 3.1.3. To provide partial financial assistance for funding capital projects which are external to normal operating functions, and not likely to occur on an annual basis (i.e. equipment purchases).
  - 3.1.4. To consider subsidized use of facilities for a special purpose on a non-recurring basis.
  - 3.1.5. The Town of Wadena reserves the right to limit any funding allocation for in-kind services such as rental fee waivers.

## **4. REVIEW PROCESS**

- 4.1. Applications shall be reviewed by the Manager of Finance for completeness, accuracy, and compliance with this policy.
- 4.2. Applications will be evaluated based on the following criteria:
  - 4.2.1. The purpose of the grant is clearly defined and illustrates the community need for the proposed service.
  - 4.2.2. The service/project demonstrates added value to the community.
  - 4.2.3. The service/project shows a high level of community involvement in the program.
  - 4.2.4. Budget indicates a clear financial plan and demonstrates efficient use of Town funds.

- 4.2.5. Organization has the resource capacity (staff, volunteers, additional funding, etc.) to deliver the service/project and achieve the stated outcomes.
- 4.2.6. Application identifies partnerships that may cost share in the service/project (including memberships).

## **5. APPROVAL**

- 5.1. The Chief Administrative Officer with recommendation from the Manager of Finance shall be the deciding authority for applications to the Municipal Grants. The decision will be presented to Council for ratification.
- 5.2. Due to limited funds and the anticipated large volume of applications, not all requests meeting the established criteria will obtain funding.
- 5.3. Unless otherwise indicated by Council, the granting of financial assistance in any year should not be regarded as a commitment by the Town to continue such assistance in future years.

## **6. MUNICIPAL RECOGNITION**

- 6.1. Non-profit organizations and volunteer groups receiving financial and in-kind grants should endeavor to acknowledge the Town's contribution through all printed material and other promotional means.

## **7. COMMUNITY GROUP RECOGNITION**

- 7.1. Upon completion of the project and/or use of operating funds for which financial assistance was provided, non-profit organizations and volunteer groups shall submit a final report with before and after photo or brief description of how the funds were used.
- 7.2. Photos or brief descriptions of how funds were used may be posted on the Town's website, social media or local newspaper to broadcast the invaluable contributions that non-profit organizations and volunteer groups have made within the community.

## **8. PRIOR POLICY**

- 8.1 This policy shall supersede and replace all prior policies, oral or written, regarding Municipal Grants to community groups with Town of Wadena.