



**Town of Fort Smith  
Special Town Council Meeting  
SP-07-23  
Agenda**

Tuesday, May 23<sup>rd</sup>, 2023 at 7:00 pm – Council Chambers

A. Call to Order and Confirmation of Quorum

B. Approval of Agenda

C. Discussion

- i. Avery, Cooper, & Co. Delegation – 2022 Audit Financial Statements  
2022 Management Letter  
2022 Management Discussion & Analysis



Town of Fort Smith 2022 Management Town of Fort Smith  
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- ii. Emergency Management Plan  
Emergency Management Bylaw 1049 - 1<sup>st</sup> and 2<sup>nd</sup> Reading



Community Bylaw 1049  
Emergency Manual -Emergency Manager

- iii. Bylaw 1048 Amend the Council Procedures Bylaw 902 – 1<sup>st</sup> and 2<sup>nd</sup>  
Reading



Bylaw 1048  
Amendment to the C

D. Absence of Council Members

E. Adjournment

F. Question Period

**TOWN OF FORT SMITH  
FORT SMITH, NT**

**ANNUAL FINANCIAL REPORT  
For the Year Ended Saturday, December 31, 2022**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements and other information contained in this report are the responsibility of the Town Council of the Town of Fort Smith. Town Council delegates to Administration the responsibility of the financial statements.

The financial statements are prepared by Administration in accordance with accounting principles recommended by the Department of Municipal and Community Affairs, based upon the requirements of the *Cities, Towns and Villages Act* of the Northwest Territories, and the Canadian Public Sector Accounting Standards. They necessarily include some amounts that are based on best estimates and judgments of Administration. When alternate accounting treatments exist, Administration has chosen those it considers the most appropriate under the circumstances, in order to ensure that the financial statements are presented fairly, in all respects.

To assist in its responsibility, Administration maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized, that assets are properly accounted for and safeguarded, and that financial records are relevant, accurate and reliable for the preparation of financial statements.

Town Council carries out its responsibility for review of the financial statements primarily through the Corporate Services Committee. The Committee meets regularly with Administration to discuss financial matters, including the results of audit examinations. The Committee reports its findings to Town Council for its consideration in approving the financial statements for issuance.

Town Council has reviewed the financial statements and recommends their approval. They also met with Administration and external auditors to discuss internal controls over the financial reporting process, auditing issues and financial reporting matters, to ensure that each party is properly discharging their responsibilities and to review the financial statements and the external auditor's report.

The financial statements have been reported on by Avery Cooper & Co. Ltd., Chartered Professional Accountants, in accordance with Canadian generally accepted auditing standards on behalf of the Town of Fort Smith. Avery Cooper & Co. Ltd. has full and free access to the records of the Town of Fort Smith.

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Fred Daniels  
Mayor

May 23, 2023

Date

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Jim Hood  
Senior Administrative Officer

May 23, 2023

Date



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## INDEPENDENT AUDITOR'S REPORT

Mayor and Council  
Town of Fort Smith

### *Report on the Financial Statements*

#### *Opinion*

We have audited the financial statements of Town of Fort Smith which comprise the Statement of Financial Position as at December 31, 2022 and the Statements of Operations, Changes in Net Financial Assets and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Town of Fort Smith as at December 31, 2022 and the results of its operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### *Other Matter*

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Town of Fort Smith taken as a whole. The supplementary information included on various schedules is presented for purposes of additional information. Such supplementary information has been subjected to the auditing procedures applied, only to the extent necessary to express an opinion in the audit of financial statements taken as a whole.

#### *Other Information*

Management is responsible for the other information. The other information comprises the Management Discussion and Analysis.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards and the Cities, Towns and Villages Act, 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.

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

## INDEPENDENT AUDITOR'S REPORT, cont'd

### *Auditor's 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 auditor's 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 these 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 Town'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 Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## INDEPENDENT AUDITOR'S REPORT, cont'd

### *Report on Other Legal and Regulatory Requirements*

We further report that, in our opinion, these financial statements are prepared, in all material respects, in accordance with the policies and standards prescribed for municipalities by the Cities, Towns & Villages Act and by the Department of Municipal and Community Affairs, Government of the Northwest Territories. As required by the Cities, Towns and Villages Act we further report that, in our opinion, proper books of account have been maintained by the Town, the financial statements are in agreement therewith and the transactions that have come under our notice have, in all significant respects, been within the statutory powers of the Town. We also report that, in our opinion these principles have been applied on a basis consistent with that of the preceding year.

Avery Cooper & Co. Ltd.  
Chartered Professional Accountants  
Yellowknife, NT

May 23, 2023

**TOWN OF FORT SMITH**

**Statement I**

**STATEMENT OF FINANCIAL POSITION**

Saturday, December 31, 2022

	<u>2022</u>	<u>2021</u>
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents (Note 3)	\$ 13,756,647	\$ 16,812,057
Taxes and grants in lieu of taxes receivable (Note 4)	927,788	1,215,838
Trade and other accounts receivable (Note 5)	2,505,105	2,730,546
Inventory for resale - land	<u>694,577</u>	<u>694,577</u>
	<u>17,884,117</u>	<u>21,453,018</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 8)	1,936,332	1,901,342
Wages and benefits payable	401,707	377,821
School taxes payable	-	1,102,027
Deposit liabilities	260,951	234,344
Deferred revenue (Note 9)	7,377,724	10,043,376
Long-term debt (Note 10)	1,040,389	1,524,295
Provision for post-employment benefits	556,924	517,439
Provision for landfill closure (Note 20)	<u>1,032,386</u>	<u>981,386</u>
	<u>12,606,413</u>	<u>16,682,030</u>
<b>NET FINANCIAL RESOURCES (Statement III)</b>	<u>5,277,704</u>	<u>4,770,990</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 1)	49,099,592	40,954,602
Inventory for consumption - land	417,274	417,274
Inventory of supplies	67,141	85,878
Prepaid expenses	<u>70,241</u>	<u>70,241</u>
	<u>49,654,248</u>	<u>41,527,995</u>
<b>ACCUMULATED SURPLUS (Note 14) and (Statement II)</b>	<u>\$ 54,931,957</u>	<u>\$ 46,298,983</u>
<b>CONTINGENCIES (Note 21)</b>		

Approved:

\_\_\_\_\_ Mayor

\_\_\_\_\_ Senior Administrative Officer

See the accompanying notes and schedules.

**TOWN OF FORT SMITH**

**Statement II**

**STATEMENT OF OPERATIONS**

For the Year Ended Saturday, December 31, 2022

	2022 Budget <u>(Unaudited)</u>	2022 <u>Actual</u>	2021 Actual
<b>REVENUES</b>			
Government transfers for operations (Note 15)	\$ 6,776,388	\$ 3,520,508	\$ 3,636,339
Government transfers for capital (Note 15)	-	9,360,749	5,242,054
Net municipal taxes (Note 12)	3,701,616	3,665,684	3,653,898
User fees and sales of goods	3,225,702	3,412,799	2,937,531
Investment income	10,000	115,603	35,482
Fines, penalties and cost of taxes	160,000	263,446	722,720
Development levies, licences and permits	71,750	41,776	87,734
Other	<u>-</u>	<u>-</u>	<u>4,624</u>
<b>TOTAL REVENUES</b>	<u>13,945,456</u>	<u>20,380,565</u>	<u>16,320,382</u>
<b>EXPENSES</b>			
General Government Services (Schedule 1a)	1,592,113	2,343,039	2,444,659
Public Safety and Protective Services (Schedule 1b)	697,990	752,555	679,865
Public Works and Transportation Services (Schedule 1c)	1,901,075	2,207,253	1,876,394
Recreation and Culture Services (Schedule 1d)	3,884,076	3,970,036	3,867,759
Water and Sewage Services (Schedule 1e)	2,233,802	1,934,429	2,082,387
Environmental Fund (Schedule 1f)	607,423	540,279	560,688
Land Development Fund (Schedule 1g)	<u>-</u>	<u>-</u>	<u>50,686</u>
<b>TOTAL EXPENSES (Schedule 8)</b>	<u>10,916,479</u>	<u>11,747,591</u>	<u>11,562,438</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>3,028,977</u>	<u>8,632,974</u>	<u>4,757,944</u>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>46,298,983</u>	<u>46,298,983</u>	<u>41,541,039</u>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<u>\$ 49,327,960</u>	<u>\$ 54,931,957</u>	<u>\$ 46,298,983</u>

See the accompanying notes and schedules.

**TOWN OF FORT SMITH**

**Statement III**

**STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**

Saturday, December 31, 2022

	2022 Budget <u>(Unaudited)</u>	2022 <u>Actual</u>	2021 Actual
<b>ANNUAL SURPLUS (DEFICIT)</b>	\$ <u>3,028,977</u>	\$ <u>8,632,974</u>	\$ <u>4,757,939</u>
Amortization of tangible capital assets	1,502,000	1,654,173	1,567,323
Acquisition of tangible capital assets	<u>(16,120,402)</u>	<u>(9,799,163)</u>	<u>(5,397,907)</u>
(Increase)/Decrease in tangible capital assets	<u>(14,618,402)</u>	<u>(8,144,990)</u>	<u>(3,830,584)</u>
Acquisition of inventory for consumption - land	-	(67,142)	(268,900)
Consumption of inventory of supplies	-	85,872	5,205
Acquisition of prepaid expenses	-	(70,241)	(70,241)
Use of prepaid expenses	<u>-</u>	<u>70,241</u>	<u>72,866</u>
<b>INCREASE IN NET FINANCIAL ASSETS</b>	(11,589,425)	506,714	666,285
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<u>4,770,990</u>	<u>4,770,990</u>	<u>4,104,705</u>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	\$ <u><u>(6,818,435)</u></u>	\$ <u><u>5,277,704</u></u>	\$ <u><u>4,770,990</u></u>

See the accompanying notes and schedules.

**TOWN OF FORT SMITH****Statement IV****STATEMENT OF CASH FLOW**

For the Year Ended Saturday, December 31, 2022

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING TRANSACTIONS</b>		
Annual Surplus (Deficit)	\$ 8,632,974	\$ 4,757,939
Adjustments for non-cash items and changes in accounts:		
Accounts receivable	513,491	303,792
Land inventory	-	50,087
Liabilities (other than long-term)	(3,676,993)	768,586
Inventory of supplies	18,737	5,200
Inventory for consumption	-	(268,900)
Prepaid expense	-	2,625
Amortization expense	1,654,173	1,567,323
Bad debts expense	<u>439,110</u>	<u>783,287</u>
Net cash from operations	<u>7,581,492</u>	<u>7,969,939</u>
<b>CASH FLOWS FROM CAPITAL TRANSACTIONS</b>		
Acquisition of tangible capital assets (Note 26)	<u>(9,620,998)</u>	<u>(4,883,317)</u>
<b>CASH FLOWS FROM FINANCING TRANSACTIONS</b>		
Long-term debt repaid	<u>(483,906)</u>	<u>(475,121)</u>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(3,055,410)	2,611,501
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>16,812,057</u>	<u>14,200,556</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 13,756,647</u>	<u>\$ 16,812,057</u>

See the accompanying notes and schedules.

# TOWN OF FORT SMITH

## NOTES TO THE FINANCIAL STATEMENTS

Saturday, December 31, 2022

### NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Fort Smith (the "Town" or "Municipality") are the representations of management prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. They are also prepared in accordance with policies prescribed for municipalities by the *Cities, Towns and Villages Act* of the Northwest Territories, and by the Department of Municipal and Community Affairs, Government of the Northwest Territories (GNWT-MACA).

The Municipality is exempt from income tax under Section 149 of the *Income Tax Act* (Canada).

Significant aspects of the accounting policies adopted by the Town are as follows:

(a) Reporting Entity

The financial statements reflect the assets, liabilities, revenues and expenses, changes in net financial assets (debt) and change in financial position of the reporting entity. This entity comprises the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Council for the administration of their financial affairs and resources. At present, there are no organizations that are owned or controlled by the Municipality, other than its own management funds (see Segmented Information below).

Note 12 relating to taxes levied also includes requisitions for education that are not part of the municipal reporting entity.

Interdepartmental and organizational transactions and balances are eliminated.

The Town receives significant funding from the Government of the Northwest Territories in the form of operating grants and capital grants. Administration is of the opinion that discontinuance of funding would significantly disrupt operations.

(b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Externally restricted funds and earnings thereon are accounted for as deferred revenue until used for the purpose specified. Government transfers for general operations and water/sewage operations are recognized as revenue in their respective funds. Government transfers for capital purposes are accounted for as deferred revenue until the related tangible capital assets are acquired or constructed or eligible expenses are incurred.

# TOWN OF FORT SMITH

## NOTES TO THE FINANCIAL STATEMENTS

Saturday, December 31, 2022

### NOTE 1 SIGNIFICANT ACCOUNTING POLICIES, continued

(c) Cash and Cash Equivalents

Cash consists of cash on hand and temporary investments. The Town considers any and all highly liquid investments with maturities of three months or less from the date of acquisition, that are readily convertible to known amounts of cash and that are subject to insignificant risk of changes in value, to be cash equivalents.

(d) Use of Estimates

The preparation of financial statements in conformity with Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

Significant estimates are used in determining the useful lives of depreciable assets, landfill closure and post-closure liability, allowance for doubtful accounts, and allocations of common administrative expenses between funds/programs.

(e) Land held for resale

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under the respective function.

(f) Landfill Closure and Post-Closure Liability

The Town is required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring leachate control, and visual inspection. The requirement is being provided for over the estimated remaining life of the landfill site based on usage.

# TOWN OF FORT SMITH

## NOTES TO THE FINANCIAL STATEMENTS

Saturday, December 31, 2022

### NOTE 1 SIGNIFICANT ACCOUNTING POLICIES, *continued*

(g) Government Transfers

Government transfers are the transfer of monetary assets or tangible capital assets from a government for which the government making the transfer does not:

- i) receive any goods or services directly in return;
- ii) expect to be repaid in future; or
- iii) expect a direct financial return.

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

Capital transfers are initially recognized as deferred revenue and subsequently recognized as revenue when the related tangible capital assets are acquired or constructed.

(h) Post-Employment Benefits

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

(i) Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations.

(j) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets (Debt) for the year.

(k) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

# TOWN OF FORT SMITH

## NOTES TO THE FINANCIAL STATEMENTS

Saturday, December 31, 2022

### NOTE 1 SIGNIFICANT ACCOUNTING POLICIES, continued

(l) Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost. Cost is determined on the specific item basis.

Other inventories held for resale are valued at the lower of cost or net realizable value with cost determined by the average cost method.

(m) Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	<u>Years</u>
Buildings, Improvements & Structures	15 - 50
Waste Management Facilities Infrastructure	40 - 50
Parks Infrastructure	15 - 75
Roads	30 - 40
IT and Other Infrastructure	5 - 40
Vehicles	7 - 25

One half year annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use, and includes interest on related debt.

(n) Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

(o) Cultural and Historical Tangible Capital Assets

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

# TOWN OF FORT SMITH

## NOTES TO THE FINANCIAL STATEMENTS

Saturday, December 31, 2022

### NOTE 1 SIGNIFICANT ACCOUNTING POLICIES, *continued*

(p) Reserve for Future Expenses

Reserves are established at the discretion of Council or as stipulated requirements to set aside funds for future operating and capital expenses. Transfers to and/or from reserves are reflected as an adjustment to the respective fund and not as revenue or expenses in the statement of operations.

The Town maintains the following reserves:

- i) Reserve for General Operations - to ensure sufficient funds available to replace or expand the municipal infrastructure, excluding environmental services and utility infrastructure, as required.
- ii) Reserve for Environmental Services - to replace or expand the landfill site as required.
- iii) Service Interruption Insurance Reserve - to have adequate funds available to provide for the repair and maintenance from the Town's mains to customer's buildings and provide assistance to customers.
- iv) Reserve for Utility Infrastructure Replacement - to ensure sufficient funds available to replace or expand the municipal utility infrastructure as required.

The balance in each reserve is disclosed in Note 11.

(q) Financial Instruments

The Town's financial instruments are initially recorded at fair value, unless fair value cannot be reliably determined, and subsequently measured at amortized cost. The estimated fair values of these financial instruments are assumed to approximate their carrying amounts due to the relatively short period to maturity. Transaction costs are expensed as incurred.

# TOWN OF FORT SMITH

## NOTES TO THE FINANCIAL STATEMENTS

Saturday, December 31, 2022

### NOTE 1      SIGNIFICANT ACCOUNTING POLICIES, *continued*

(r)      Segmented Information

Municipal services are provided by departments and segmented financial information on their activities is reported in the schedules. The accounting policies used in these segments are consistent with those followed in preparation of the financial statements as disclosed in Note 1. Revenues not directly attributable to a specific segment are indicated as unallocated items in Note 17. The Town allocates certain common expenses to different departments based on the percentage of equipment owned or directly attributable to each department. The segments include:

- i) General Government Services, which provides internal support to council and other departments who provide services to its citizens. These internal departments include the Senior Administrative Officer, Financial services, Information Technology Support, and Human Resources.
- ii) Public Safety and Protective Services, which provides services to maintain public order, uphold municipal bylaws and emergency and prevention services related to firefighting and medical services.
- iii) Public Works and Transportation, which provides construction and maintenance of community assets and transportation planning.
- iv) Recreation and Culture Services, which provides services through a recreation and cultural program.
- v) Water and Sewage Services which provides for operations and maintenance related to water distribution and sewage collection.
- vi) Environmental Operating Fund which provides for operations and maintenance related to solid waste and garbage.
- vii) Land Development Fund, which creates plans, programs, and policies required for community planning, zoning, and subdivision.

## TOWN OF FORT SMITH

### NOTES TO THE FINANCIAL STATEMENTS

Saturday, December 31, 2022

#### NOTE 2 FUTURE ACCOUNTING CHANGES

In August 2018, Section PS 3280, "Asset Retirement Obligations" of the CPA Canada Public Sector Accounting Handbook, was issued by the Public Sector Accounting Board (PSAB) to establish standards on how to account for and report a liability for asset retirement obligations (AROs). This Section replaces Section PS 3270, "Solid Waste Landfill Closure and Post-Closure Liability." An ARO is a legal obligation associated with the retirement of a tangible capital asset (TCAs), ARO costs associated with TCAs controlled by the entity increase the carrying amount of the related TCA (or a component thereof) and are expensed in a rational and systematic manner. ARO costs associated with an asset no longer in productive use are expensed. Measurement of a liability for an ARO should result in the best estimate of the amount required to retire a TCA (or a component thereof) at the financial statement date. Subsequent measurement of the liability can result in either a change in the carrying amount of the related TCA (or a component thereof), or an expense, depending on the nature of the remeasurement and whether the asset remains in productive use. A present value technique is often the best method with which to estimate the liability. This Section applies to fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted. The impact of the transition to this accounting standard is being reviewed by management.

In November 2018, Section PS 3400, "Revenue" was issued to establish standards on how to account for and report on revenue. It differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payor. Revenue from transactions with performance obligations should be recognized when (or as) the public sector entity satisfies a performance obligation by providing the promised goods or services to a payor. Revenue from transactions with no performance obligations should be recognized when a public sector entity has the authority to claim or retain an inflow of economic resources and identifies a past transaction or event that gives rise to an asset. This Section applies to fiscal years beginning on or after April 1, 2023. Earlier adoption is permitted. The impact of the transaction to this accounting standard has not been reviewed by management.

#### NOTE 3 CASH AND CASH EQUIVALENTS

	<u>2022</u>	<u>2021</u>
Cash (Note 6)	\$ <u>13,756,647</u>	\$ <u>16,812,057</u>

Cash equivalents are short-term deposits with original maturities of three months or less.

**TOWN OF FORT SMITH**

**NOTES TO THE FINANCIAL STATEMENTS**

Saturday, December 31, 2022

**NOTE 4 TAXES AND GRANTS IN LIEU OF TAXES RECEIVABLE**

	<u>2022</u>	<u>2021</u>
Taxes and grants in lieu	\$ 501,726	\$ 332,225
Arrears taxes	<u>1,811,748</u>	<u>2,596,124</u>
	2,313,474	2,928,349
Less: allowance for doubtful accounts	<u>(1,385,686)</u>	<u>(1,712,511)</u>
	<u>\$ 927,788</u>	<u>\$ 1,215,838</u>

**NOTE 5 TRADE AND OTHER ACCOUNTS RECEIVABLE**

	<u>2022</u>	<u>2021</u>
Municipal and Community Affairs	\$ 1,577,610	\$ 1,853,334
GNWT - Other departments	<u>3,713</u>	<u>29,850</u>
	<u>1,581,323</u>	<u>1,883,184</u>
Utilities	258,493	175,809
Less: allowance for doubtful accounts	<u>(17,665)</u>	<u>(19,428)</u>
	<u>240,828</u>	<u>156,381</u>
Other	805,078	1,308,005
Less: allowance for doubtful accounts	<u>(122,124)</u>	<u>(617,024)</u>
	<u>682,954</u>	<u>690,981</u>
	<u>\$ 2,505,105</u>	<u>\$ 2,730,546</u>

**TOWN OF FORT SMITH**

**NOTES TO THE FINANCIAL STATEMENTS**

Saturday, December 31, 2022

**NOTE 6 DEPOSITS**

<u>Source</u>	<u>Deferred Revenue</u>	<u>Reserves</u>	<u>Total Required Deposit</u>	<u>Actual Bank Deposit</u>	<u>Overage/ (Shortfall)</u>
Gas Tax	\$ 5,726,326	\$ -	\$ 5,726,326	\$ 5,696,995	\$ (29,331)
Community Public Infrastructure	1,582,697	-	1,582,697	5,608,306	4,025,609
Reserve for General Operations	-	726,822	726,822	726,822	-
Service Interruption Insurance Reserve	-	275,272	275,272	275,272	-
Reserve for Utility Infrastructure Replacement	-	3,095,440	3,095,440	541,464	(2,553,976)
Reserve for Environmental Services	-	518,640	518,640	518,640	-
Daily operations	<u>-</u>	<u>-</u>	<u>-</u>	<u>389,148</u>	<u>389,148</u>
	<u>\$ 7,309,023</u>	<u>\$ 4,616,174</u>	<u>\$11,925,197</u>	<u>\$13,756,647</u>	<u>\$ 1,831,450</u>

Deposits comprise:

		<u>2022</u>	<u>2021</u>
Gas Tax	Current account	\$ 5,696,995	\$ 5,456,091
Community Public Infrastructure	Current account	5,608,306	6,375,900
Reserves	Current account	2,062,198	1,524,551
Daily Operations	Current account	<u>389,148</u>	<u>3,455,515</u>
		<u>\$ 13,756,647</u>	<u>\$ 16,812,057</u>

**NOTE 7 CREDIT FACILITY**

The Town has an Operating Line of Credit with the Bank of Montreal in the amount of \$100,000. The Operating Line of Credit bears interest at Prime plus 0.75%. At Saturday, December 31, 2022, the Operating Line of Credit has a zero balance.

**TOWN OF FORT SMITH**

**NOTES TO THE FINANCIAL STATEMENTS**

Saturday, December 31, 2022

**NOTE 8      ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<u>2022</u>	<u>2021</u>
Accounts payable	\$ 88,447	\$ 286,201
Accrued liabilities	386,361	331,781
Tangible Capital Assets payable (Note 13)	<u>1,461,524</u>	<u>1,283,360</u>
	<u>\$ 1,936,332</u>	<u>\$ 1,901,342</u>

**NOTE 9      DEFERRED REVENUE**

	<u>2022</u>	<u>2021</u>
Gas Tax	\$ 5,726,326	\$ 5,216,823
Community Public Infrastructure	1,582,697	4,672,071
Slope Stabilization Project	36,701	112,278
Conibear Park	-	10,204
Branded Signage	<u>32,000</u>	<u>32,000</u>
	<u>\$ 7,377,724</u>	<u>\$ 10,043,376</u>

**NOTE 10      LONG-TERM DEBT**

	<u>2022</u>	<u>2021</u>
Bank of Montreal fixed rate term loan bearing interest at 2.16% per annum, repayable in monthly blended payments of \$42,796. The loan matures in December 2024.	<u>\$ 1,040,389</u>	<u>\$ 1,524,295</u>

Debenture interest paid in 2022 was \$29,647 (2021 - \$38,432).

Principal and interest repayments are as follows:

	Principal	Interest	Total
2023	\$ 494,989	\$ 18,564	\$ 513,553
2024	<u>545,400</u>	<u>7,189</u>	<u>552,589</u>
Total	<u>\$ 1,040,389</u>	<u>\$ 25,753</u>	<u>\$ 1,066,142</u>

**TOWN OF FORT SMITH**

**NOTES TO THE FINANCIAL STATEMENTS**

Saturday, December 31, 2022

**NOTE 11 RESERVES**

Reserves for operating and capital activities changed as follows:

<u>Reserves</u>	<u>Type</u>	<u>2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>2022</u>
Reserve for General Operations	Capital	\$ 601,821	\$ 125,000	\$ -	\$ 726,821
Service Interruption Insurance Reserve	Operating	234,094	41,178	-	275,272
Reserve for Utility Infrastructure Replacement	Capital	2,995,440	100,000	-	3,095,440
Reserve for Environmental Services	Capital	<u>407,339</u>	<u>111,301</u>	<u>-</u>	<u>518,640</u>
		<u>\$ 4,238,694</u>	<u>\$ 377,479</u>	<u>\$ -</u>	<u>\$ 4,616,173</u>

**NOTE 12 NET MUNICIPAL TAXATION**

	<u>2022</u>	<u>2021</u>
Taxes	\$ 2,629,321	\$ 2,552,089
Grants-in-lieu of taxes - GNWT	1,277,687	1,224,395
Grants-in-lieu of taxes - Government of Canada	219,043	272,465
Less: Education requisition	<u>(460,367)</u>	<u>(395,051)</u>
	<u>\$ 3,665,684</u>	<u>\$ 3,653,898</u>

**NOTE 13 EQUITY IN TANGIBLE CAPITAL ASSETS**

	<u>2022</u>	<u>2021</u>
Tangible Capital Assets (Schedule 1)	\$ 86,134,121	\$ 76,415,606
Accumulated amortization (Schedule 1)	(37,034,529)	(35,461,004)
Long-term debt (Note 10)	(1,040,389)	(1,524,295)
Tangible Capital Assets payable (Note 8)	<u>(1,461,524)</u>	<u>(1,283,363)</u>
	<u>\$ 46,597,679</u>	<u>\$ 38,146,944</u>

**TOWN OF FORT SMITH**

**NOTES TO THE FINANCIAL STATEMENTS**

Saturday, December 31, 2022

**NOTE 14      ACCUMULATED SURPLUS**

Accumulated surplus consists of restricted and unrestricted fund surplus (deficit), reserves and equity in tangible capital assets as follows:

	<u>2022</u>	<u>2021</u>
<b>Unrestricted surplus</b>		
General Fund (Schedule 7)	\$ <u>3,299,562</u>	\$ <u>3,943,683</u>
<b>Restricted surplus</b>		
Utility Operating Fund	215,161	(109,726)
Environmental Operating Fund	141,733	18,640
Land Development Fund	<u>61,648</u>	<u>60,748</u>
<b>Total Restricted surplus</b>	<u>418,542</u>	<u>(30,338)</u>
<b>Reserves</b>		
Reserve for General Operations	726,822	601,821
Service Interruption Insurance Reserve	275,272	234,094
Reserve for Utility Infrastructure Replacement	3,095,440	2,995,440
Reserve for Environmental Services	<u>518,640</u>	<u>407,339</u>
<b>Total Reserves</b>	<u>4,616,174</u>	<u>4,238,694</u>
<b>Equity in tangible capital assets</b>	<u>46,597,679</u>	<u>38,146,944</u>
<b>Accumulated surplus</b>	\$ <u>54,931,957</u>	\$ <u>46,298,983</u>

## TOWN OF FORT SMITH

### NOTES TO THE FINANCIAL STATEMENTS

Saturday, December 31, 2022

#### NOTE 15 GOVERNMENT TRANSFERS

	<u>2022</u>	<u>2021</u>
<b>GOVERNMENT OF CANADA TRANSFERS</b>		
CWWF - Water Infrastructure Replacement	\$ 427,394	\$ 1,172,673
Small Communities Fund	<u>437,767</u>	<u>1,739,740</u>
	<u>865,161</u>	<u>2,912,413</u>
 <b>GOVERNMENT OF THE NORTHWEST TERRITORIES TRANSFERS</b>		
Operational funding:		
- Operations and Maintenance	2,190,000	2,123,000
- Water and Sewage	606,000	606,000
- Covid Safe Restart Funding	<u>-</u>	<u>157,920</u>
	<u>2,796,000</u>	<u>2,886,920</u>
Repayable Contributions:		
- Sport and Recreation	24,000	34,581
- Youth Centre Initiative	13,889	13,889
- Industry, Tourism and Investment	21,192	24,850
- ECE - After 4 Program	15,545	29,378
- ECE - Library	63,506	58,096
- Low Carbon Economy Fund	37,125	-
- Ground Ambulance and Highway Rescue Services	37,000	37,000
- Flood Evacuation	-	68,982
- Slope Stabilization Project	-	33,690
- Children and Youth Resiliency	13,636	13,636
- ECE - Small Community Support Program	215,000	204,000
- Investing in Canada Infrastructure Program	3,469,912	309,791
- Covid Sampling	-	5,000
- Canadian Agricultural Partnership - Mission Park	8,000	10,000
- Community Tourism Infrastructure Contribution	33,626	13,797
- ECE Childcare Program grants	211,835	166,312
- Daycare renovation	-	250,000
- Other Grants	84,908	36,208
- Climate Change Adaptation Plan	<u>15,997</u>	<u>-</u>
	<u>4,265,171</u>	<u>1,309,210</u>

**TOWN OF FORT SMITH**

**NOTES TO THE FINANCIAL STATEMENTS**

Saturday, December 31, 2022

**NOTE 15      GOVERNMENT TRANSFERS, continued**

Other Restricted Funding:	<u>2022</u>	<u>2021</u>
- Gas Tax	963,000	1,876,000
- Community Public Infrastructure	<u>1,446,000</u>	<u>1,827,000</u>
	2,409,000	3,703,000
- Interest earned	241,061	48,501
- Transfers from (to) Deferred Revenue	<u>2,304,864</u>	<u>(1,981,651)</u>
	<u>4,954,925</u>	<u>1,769,850</u>
	<u>\$ 12,881,257</u>	<u>\$ 8,878,393</u>

**NOTE 16      ALLOCATED EXPENSES**

The Town incurs a number of expenses that are common to the administration of the Town and each of its Funds. Accordingly, common expenses are allocated among Funds consistently each year proportionately on a percentage basis. Insurance expenses are allocated to Funds based on assessed building values. Wages and benefits expenses are allocated based on a percentage of estimated time spent.

Total insurance expense for the year of \$215,691 (2021 - \$195,796) is allocated to General Government, Public Safety and Protective, Public Works and Transportation, Recreation and Culture, Water and Sewer Services and Environmental Services at \$8,257, \$15,420, \$23,882, \$98,608, \$66,787, \$2,737 respectively. Wages and benefits expenses for the year totaling \$5,318,504 (2021 - \$4,988,676) is allocated to General Government, Public Safety and Protective, Public Works and Transportation, Recreation and Culture, Water and Sewer Services and Environmental Services at \$795,873, \$378,497, \$1,119,026, \$2,207,698, \$535,261 and \$282,149 respectively.

**NOTE 17      UNALLOCATED AMOUNTS**

The following revenues were not allocated to the individual segments reported in the schedules:

	<u>2022</u>	<u>2021</u>
Municipal and Community Affairs - Operations and Maintenance	<u>\$ 2,190,000</u>	<u>\$ 2,123,000</u>

## TOWN OF FORT SMITH

### NOTES TO THE FINANCIAL STATEMENTS

Saturday, December 31, 2022

#### NOTE 18 MUNICIPAL PENSION PLAN

Eligible employees of the Town are members of the Northern Employee Benefits Services (NEBS) Pension Plan (the Plan), a contributory defined benefit plan. The Plan is administered by NEBS as part of benefits program providing insurance, health care and pension benefits for employees of member employers in the North. NEBS is a member owned, not-for-profit corporation of which the Town is a member.

Total contributions remitted by the Town to the NEBS Pension Plan were as follows:

	<u>2022</u>	<u>2021</u>
Employers' contribution	\$ 227,365	\$ 243,675
Employees' contribution	<u>227,365</u>	<u>243,675</u>
	<u>\$ 454,730</u>	<u>\$ 487,350</u>

Participating employers in the Plan, including the Town are required to make contributions to the plan of 8% (2021 - 8%) of pensionable earnings, and to remit employee contributions of 8% (2021 - 8%). These contributions cover current service costs and a provision for adverse deviation.

The Plan is governed by the *Northern Employee Benefits Services Pension Plan Act* (in force October 1, 2015) (the Act) and a Plan text document maintained by the administrator of the Plan. Both the Act and the Plan text document provide that participating employers are liable for their share of any funding shortfalls in the Plan as determined on a going concern basis, and on Plan windup.

The Act and the Plan text document provide any going concern shortfalls, should they arise, are to be paid down over no more than 15 years and that contribution rates may be increased if necessary to do so.

Pursuant to the Act, the Plan is exempt from compliance with the *Pension Benefits Standards Act, 1985* (PBSA) and is not required to be funded on a solvency basis.

As at January 1, 2022, the NEBS Pension Plan has a preliminary going concern surplus of \$65,900,000 (2021 - \$45,100,000) and a funded ratio of 124.0% (2021 - 118.0%). The Plan serves 3655 employee members and 118 participating employers.

#### NOTE 19 COMMITMENTS

In the course of normal operations the Town has entered into a multi-year equipment lease. The repayments for this contract for the next 2 years are as follows:

2023	36,477
2024	27,357

## TOWN OF FORT SMITH

### NOTES TO THE FINANCIAL STATEMENTS

Saturday, December 31, 2022

#### **NOTE 20 LANDFILL CLOSURE AND POST-CLOSURE LIABILITY**

The Town is required to fund the closure of its landfill site and provide for post-closure care of the facility. The requirement is being provided for over the estimated life of the landfill site based on usage.

The estimated remaining useful life expectancy of the landfill site is 50 years. This is based on the construction of a new landfill cell every five years, with the landfill having a capacity of 10 cells.

Construction of the first landfill cell is expected to begin in 2023. During the construction of this cell, the existing waste will be capped.

The main components of the landfill closure plan are capping using selected specific layers of earthen and synthetic materials based on engineered cap design and implementation of a drainage management plan. The post-closure care requirements will involve cap maintenance, installation of monitoring wells, groundwater monitoring and inspections.

The costs for future environmental assessment and reclamation are unknown. The remaining estimated life of the landfill is 50 years and monitoring will be required indefinitely.

Estimates for future landfill closure costs are subject to significant measurement uncertainty. The accuracy of the estimated closure costs is expected to improve when engineers determine standards for closing a section of the landfill. The liability was increased by \$51,000 in the current year (2021 - \$51,000).

## TOWN OF FORT SMITH

### NOTES TO THE FINANCIAL STATEMENTS

Saturday, December 31, 2022

#### NOTE 21 CONTINGENCIES

The Town participates in the NWT Association of Communities insurance programs. Under these programs the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the Exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined. It is the opinion of the Town that losses are unlikely to occur.

The Northern Employee Benefits Services Pension Plan is currently in a solvency deficiency position. While the Town does not intend to terminate its participation in the Plan for the foreseeable future, the Town would be obligated, per the NEBS Act, for its share of the solvency deficiency upon withdrawal. The Town's obligation, as Plan Sponsor, would be calculated based on actuarial estimates for all active, deferred and retired employees.

The Town is party to a lawsuit as a defendant with \$250,000 as the total claim against the Town, plus costs. It is the opinion of management that the outcome of the case is unknown as at December 31, 2022.

The Town has sued a taxpayer for unpaid municipal services of \$900,000. It is the opinion of management that the outcome of the case is unknown as at December 31, 2022.

#### NOTE 22 FINANCIAL INSTRUMENTS

The Town's financial instruments consist of cash and cash equivalents, taxes and grants in lieu of taxes receivable, trade and other accounts receivable, accounts payable and accrued liabilities, wages and benefits payable, school taxes payable, deposit liabilities, and long-term debt. It is management's opinion that the Town is not exposed to significant interest rate, liquidity, market, currency or cash flow risks arising from these financial statements.

The Town is subject to credit risk with respect to accounts receivable. Credit risk arises from the possibility that customers to which the Town provides services may experience financial difficulty and be unable to fulfill their obligations. The Town regularly monitors the amounts of outstanding receivables and initiates collection procedures to minimize credit risk.

**TOWN OF FORT SMITH**

**NOTES TO THE FINANCIAL STATEMENTS**

Saturday, December 31, 2022

**NOTE 23 BUDGET**

The budget information presented in these financial statements was adopted by Council on December 21, 2021 and is unaudited. Budget amounts have been restated, where applicable, to conform to Canadian public sector accounting standards.

The following chart reconciles the approved budget with the budget figures as presented in these financial statements.

	<u>2022</u>
Approved Budget:	
Revenue: Approved budget	\$ 31,048,334
Expenses: Approved budget	(30,749,713)
Adjustments:	
Tangible Capital Assets	16,120,402
Capital expenses	(16,120,402)
Transfers between Funds	2,278,003
Debenture Principal	<u>452,353</u>
Annual Surplus (Deficit)	\$ <u>3,028,977</u>

**NOTE 24 CAPITAL BUDGET**

	<u>2022</u>
Capital Budget as Approved	\$ <u>16,120,402</u>
Tangible Capital Asset Acquisitions (Statement III)	\$ <u>16,120,402</u>

**TOWN OF FORT SMITH**

**NOTES TO THE FINANCIAL STATEMENTS**

Saturday, December 31, 2022

**NOTE 25 CONTRACTUAL RIGHTS**

At Saturday, December 31, 2022, the Municipality has entered into the following contribution agreements with the Government of Canada and GNWT:

<u>Project</u>	<u>Term/conditions</u>
Investing in Canada Infrastructure Program - Conibear Project	The GNWT will pay an amount not exceeding \$365,625. The Federal sources shall not exceed 75% of the total eligible expenditures. The agreement expires September 1, 2027.
Canada's Low Carbon Economy Leadership Fund	The GNWT will pay an amount not exceeding \$360,000. The Federal sources shall not exceed 75% of the total eligible expenditures. The agreement expires March 31, 2023.
Investing in Canada Infrastructure Program - Landfill Expansion Project	The GNWT will pay an amount not exceeding \$1,056,125. The Federal sources shall not exceed 75% of the total eligible expenditures. The agreement expires September 1, 2027.
Investing in Canada Infrastructure Program - Riverside Park and Lookout Upgrade Project	The GNWT will pay an amount not exceeding \$985,000. The Federal sources shall not exceed 75% of the total eligible expenditures. The agreement expires September 1, 2027.
Climate Change Adaptation Action Plan to the Climate Change Preparedness in the North (CCPN).	Funding from Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC). Agreement extended to March 31, 2024.

Future maximum contributions remaining under these agreements are as follows:

	<u>ICIP Conibear</u>	<u>Low Carbon Economy</u>	<u>ICIP Landfill</u>	<u>ICIP - Riverside Park</u>	<u>CIRNAC - CCPN</u>	<u>Total</u>
2023	\$ -	\$ 322,875	\$ -	\$ -	\$ 254,447	\$ 577,322
2024	-	-	-	-	88,500	88,500
2027	<u>283,422</u>	<u>-</u>	<u>1,056,125</u>	<u>985,000</u>	<u>-</u>	<u>2,324,547</u>
	<u>\$ 283,422</u>	<u>\$ 322,875</u>	<u>\$ 1,056,125</u>	<u>\$ 985,000</u>	<u>\$ 342,947</u>	<u>\$ 2,990,369</u>

**TOWN OF FORT SMITH**

**NOTES TO THE FINANCIAL STATEMENTS**

Saturday, December 31, 2022

**NOTE 26 SUPPLEMENTAL CASH FLOW INFORMATION**

During the year, the Town acquired Tangible Capital Assets totaling \$9,799,165 (2021 - \$5,397,907) of which \$1,461,524 (2021 - \$1,283,360) is included in Accounts Payable and Accruals, and \$8,337,641 (2021 - \$4,114,547) is paid cash. Accordingly, non-cash capital transactions are excluded from the Statement of Cash Flow.

**NOTE 27 STATUTORY REQUIREMENTS OUTSTANDING**

The Town has no method of determining the total consumption of water used by the Town and no calculation of the economic rates to be charged for Water is performed. This contravenes the Water and Sewage contribution agreement with MACA.

The Town is not in compliance with Bylaw #1019 - SAO Bylaw. The bylaw does not require time in lieu for SAO to be carried over to the following year. There is a balance of time in lieu for 2022 that has been carried over to the year 2023.

**TOWN OF FORT SMITH**

**Schedule 1**

**TANGIBLE CAPITAL ASSETS**

For the Year Ended Saturday, December 31, 2022

	<u>Land</u>	<u>Buildings, &amp; Structures</u>	<u>Waste Management Facilities Infrastructure</u>	<u>Parks Infrastructure</u>	<u>Roads</u>	<u>IT and Other Infrastructure</u>	<u>Vehicles</u>	<u>Assets Under Construction</u>	<u>2022</u>	<u>2021</u>
<b>COST:</b>										
Balance, opening	\$ 3,520,600	\$ 38,716,435	\$ 6,073,750	\$ 2,173,654	\$ 11,116,086	\$ 2,003,947	\$ 5,304,430	\$ 7,506,704	\$ 76,415,606	\$ 71,017,699
Acquisition of tangible capital assets	-	238,096	-	90,833	5,780,867	1,234,420	593,468	1,861,479	9,799,163	5,397,907
Reallocation	-	-	-	-	-	4,731,743	-	(4,731,743)	-	-
Disposal of tangible capital assets	-	(80,648)	-	-	-	-	-	-	(80,648)	-
Balance, closing	<u>3,520,600</u>	<u>38,873,883</u>	<u>6,073,750</u>	<u>2,264,487</u>	<u>16,896,953</u>	<u>7,970,110</u>	<u>5,897,898</u>	<u>4,636,440</u>	<u>86,134,121</u>	<u>76,415,606</u>
<b>Accumulated amortization:</b>										
Balance, opening	-	20,404,478	4,184,682	942,312	6,099,067	794,951	3,035,514	-	35,461,004	33,893,681
Annual amortization	-	697,363	70,034	55,896	417,047	100,033	313,800	-	1,654,173	1,567,323
Accumulated amortization on disposals	-	(80,648)	-	-	-	-	-	-	(80,648)	-
Balance, closing	<u>-</u>	<u>21,021,193</u>	<u>4,254,716</u>	<u>998,208</u>	<u>6,516,114</u>	<u>894,984</u>	<u>3,349,314</u>	<u>-</u>	<u>37,034,529</u>	<u>35,461,004</u>
<b>Net book value</b>	<u>\$ 3,520,600</u>	<u>\$ 17,852,690</u>	<u>\$ 1,819,034</u>	<u>\$ 1,266,279</u>	<u>\$ 10,380,839</u>	<u>\$ 7,075,126</u>	<u>\$ 2,548,584</u>	<u>\$ 4,636,440</u>	<u>\$ 49,099,592</u>	<u>\$ 40,954,602</u>

**TOWN OF FORT SMITH**

Schedule 1a

**SCHEDULE OF REVENUE AND EXPENSES, GENERAL GOVERNMENT SERVICES**

For the Year Ended Saturday, December 31, 2022

	2022 Budget <u>(Unaudited)</u>	2022 <u>Actual</u>	2021 Actual
<b>REVENUES</b>			
Net Municipal taxes	\$ 3,701,616	\$ 3,665,684	\$ 3,653,898
Government transfers	5,578,000	11,932,845	7,577,277
Investment income	10,000	115,603	35,482
Fines, penalties and cost of taxes	160,000	263,446	722,720
Development levies, licences and permits	<u>71,750</u>	<u>41,776</u>	<u>87,734</u>
	<u>9,521,366</u>	<u>16,019,354</u>	<u>12,077,111</u>
<b>EXPENSES</b>			
Council Honoraria	164,560	163,203	146,553
Council Travel	15,000	13,731	1,389
Council Materials	25,500	37,239	22,797
Salaries and Benefits	618,848	795,873	670,913
Contracted costs	-	322	11,308
Bank and Interest Charges	25,000	31,191	39,693
Audit and Legal Fees	105,000	188,752	96,911
Freight	5,000	9,943	4,536
Insurance	7,500	8,257	4,672
Materials and Supplies	28,000	38,499	52,113
NWTAM Membership Fees	8,000	10,089	8,474
Advertising	20,500	12,492	7,889
Grants to Community Groups	35,000	35,000	35,000
Computer Hardware & Software	62,550	78,802	80,301
Equipment Purchase & Rental	18,000	8,914	20,031
Communications	21,000	28,645	28,720
Admin. Buildings Fuel	13,226	12,951	13,854
Admin. Buildings Electricity	14,389	11,759	12,341
Admin. Buildings Municipal Services	1,840	3,957	1,945
Admin. Buildings O & M	8,000	9,839	6,630
Equipment O & M	7,500	10,017	1,831
Miscellaneous	8,500	18,508	41,618
Staff Training	65,000	85,694	37,185
Bad Debts	15,000	440,873	795,184
Election Costs	-	10,410	12,657
Tax Relief Program	185,000	222,885	204,956
Interest on Long-term Debt	61,200	29,647	44,885
Amortization	<u>53,000</u>	<u>25,547</u>	<u>40,273</u>
Total Expenses	<u>1,592,113</u>	<u>2,343,039</u>	<u>2,444,659</u>
Excess (deficiency) of Revenue over Expenses	<u>\$ 7,929,253</u>	<u>\$ 13,676,315</u>	<u>\$ 9,632,452</u>

**TOWN OF FORT SMITH**

**Schedule 1b**

**SCHEDULE OF EXPENSES, PUBLIC SAFETY AND PROTECTIVE SERVICES**

For the Year Ended Saturday, December 31, 2022

	2022 Budget <u>(Unaudited)</u>	2022 <u>Actual</u>	2021 <u>Actual</u>
<b>EXPENSES</b>			
Salaries and Benefits	\$ 391,033	\$ 378,497	\$ 328,723
Contract Services - Bylaw	-	-	3,000
Materials and Supplies	114,500	105,259	125,434
Staff Training and Travel	-	-	7,914
Highway Rescue	37,000	36,841	36,041
Communications	16,300	20,235	22,248
Heating (Fire Hall)	11,365	22,698	13,133
Electricity (Fire Hall)	12,554	10,865	10,863
Water and Sewage	2,438	5,930	2,786
Vehicle Fuel	8,500	7,185	6,500
Equipment - O & M	3,000	3,436	1,301
Staff Training	-	-	3,788
General Insurance	15,300	15,420	15,018
Amortization	<u>86,000</u>	<u>146,189</u>	<u>103,116</u>
Total Expenses	<u>\$ 697,990</u>	<u>\$ 752,555</u>	<u>\$ 679,865</u>

**TOWN OF FORT SMITH**

**Schedule 1c**

**SCHEDULE OF EXPENSES, PUBLIC WORKS AND TRANSPORTATION SERVICES**

For the Year Ended Saturday, December 31, 2022

	2022 Budget <u>(Unaudited)</u>	2022 <u>Actual</u>	2021 Actual
<b>EXPENSES</b>			
Salaries and Benefits	\$ 1,060,190	\$ 1,123,414	\$ 982,793
Materials and Supplies	138,000	105,826	137,297
Communication	9,500	8,451	8,851
Street Lighting	54,757	41,048	44,539
Heating Fuel	41,699	47,802	34,853
Electricity	12,431	11,388	10,550
Building - O & M	10,000	37,210	27,973
Water and Sewage	4,498	5,929	3,916
Equipment Repairs and Maintenance	48,000	192,628	64,210
Equipment - Fuel	58,000	84,726	73,294
Miscellaneous	22,000	2,520	30,933
Training and Development	-	-	7,077
Insurance	22,000	23,882	22,427
Equipment Lease	50,000	37,898	37,855
Recovery from Other Funds	(80,000)	(80,000)	(80,000)
Amortization	<u>450,000</u>	<u>564,531</u>	<u>469,826</u>
Total Expenses	<u>\$ 1,901,075</u>	<u>\$ 2,207,253</u>	<u>\$ 1,876,394</u>

**TOWN OF FORT SMITH**

Schedule 1d

**SCHEDULE OF REVENUE AND EXPENSES, RECREATION AND CULTURE SERVICES**

For the Year Ended Saturday, December 31, 2022

	2022 Budget (Unaudited)	2022 <u>Actual</u>	2021 <u>Actual</u>
<b>REVENUES</b>			
User fees and sales of goods	\$ 1,240,712	\$ 1,232,199	\$ 1,113,956
Other Gov't transfers	622,388	342,411	695,116
Insurance Proceeds	<u>-</u>	<u>-</u>	<u>4,624</u>
Total Revenues	<u>1,863,100</u>	<u>1,574,610</u>	<u>1,813,696</u>
<b>EXPENSES</b>			
Salaries and Benefits	2,279,687	2,207,698	2,093,436
Insurance	88,000	98,608	89,356
Materials and Supplies	160,340	155,492	160,627
Travel	1,000	-	1,619
Special Event Days	63,636	84,109	51,691
Advertising	37,100	37,779	22,296
Communications	22,200	23,260	21,915
Building Heating Fuel	140,955	230,814	277,903
Electricity	323,834	276,641	284,310
Water and Sewage	6,802	8,399	4,683
Building Repairs and Maintenance	98,500	46,818	65,158
Miscellaneous	99,072	32,350	11,411
Training and Development	-	-	10,207
Grants to Groups	10,000	10,000	10,000
Equipment Repairs and Maintenance	50,200	70,942	68,062
SCES Program Expenses	181,750	182,906	150,000
Amortization	<u>321,000</u>	<u>504,220</u>	<u>545,085</u>
Total Expenses	<u>3,884,076</u>	<u>3,970,036</u>	<u>3,867,759</u>
Excess (deficiency) of Revenue over Expenses	<u>\$ (2,020,976)</u>	<u>\$ (2,395,426)</u>	<u>\$ (2,054,063)</u>

**TOWN OF FORT SMITH**

Schedule 1e

**SCHEDULE OF REVENUE AND EXPENSES, WATER AND SEWER SERVICES**

For the Year Ended Saturday, December 31, 2022

	2022 Budget <u>(Unaudited)</u>	2022 <u>Actual</u>	2021 Actual
<b>REVENUES</b>			
GNWT - Transfers	\$ 576,000	\$ 606,000	\$ 606,000
Private	1,223,822	1,356,618	1,090,922
W/S Interruption	-	41,179	41,733
Other	<u>6,124</u>	<u>11,112</u>	<u>8,702</u>
Total Revenues	<u>1,805,946</u>	<u>2,014,909</u>	<u>1,747,357</u>
<b>EXPENSES</b>			
Salaries and Benefits	541,523	481,783	526,595
Vehicle Repairs and Maintenance	51,811	48,961	49,850
Insurance	60,000	66,787	61,441
Buildings Operations and Maintenance	8,004	13,991	5,981
Electricity	75,195	49,895	55,963
Sewage Pumpouts	11,000	11,899	15,115
Sewage Lagoon	21,811	21,811	19,416
Materials and Supplies	16,000	13,267	9,857
Staff Training	10,000	7,692	1,227
Bad Debts (Recoveries)	-	(1,763)	(11,897)
Contract Services	26,000	17,083	25,365
Water Delivery	97,053	82,350	111,235
Miscellaneous	8,500	-	6,368
Water treatment plant operations and maintenance	274,866	382,364	334,999
Allocations from Other Funds	482,039	328,411	511,097
Amortization	<u>550,000</u>	<u>409,898</u>	<u>359,775</u>
Total Expenses	<u>2,233,802</u>	<u>1,934,429</u>	<u>2,082,387</u>
Excess (deficiency) of Revenue over Expenses	<u>\$ (427,856)</u>	<u>\$ 80,480</u>	<u>\$ (335,030)</u>

**TOWN OF FORT SMITH**

**Schedule 1f**

**SCHEDULE OF REVENUE AND EXPENSES, ENVIRONMENTAL OPERATING FUND**

For the Year Ended Saturday, December 31, 2022

	2022 Budget <u>(Unaudited)</u>	2022 <u>Actual</u>	2021 <u>Actual</u>
<b>REVENUES</b>			
Levies	\$ <u>755,044</u>	\$ <u>770,791</u>	\$ <u>629,628</u>
Total Revenues	<u>755,044</u>	<u>770,791</u>	<u>629,628</u>
<b>EXPENSES</b>			
Salaries and benefits	322,149	277,760	300,788
General insurance	3,000	2,737	2,883
Material, goods and supplies	58,326	28,626	29,189
Contract services	40,000	112,534	31,502
Provision for landfill closure	51,000	51,000	51,000
Allocations from Other Funds	90,948	63,837	96,076
Amortization	<u>42,000</u>	<u>3,785</u>	<u>49,250</u>
Total Expenses	<u>607,423</u>	<u>540,279</u>	<u>560,688</u>
Excess (deficiency) of Revenue over Expenses	\$ <u><u>147,621</u></u>	\$ <u><u>230,512</u></u>	\$ <u><u>68,940</u></u>

**TOWN OF FORT SMITH**

**Schedule 1g**

**SCHEDULE OF REVENUE AND EXPENSES, LAND DEVELOPMENT FUND**

For the Year Ended Saturday, December 31, 2022

	2022 Budget <u>(Unaudited)</u>	2022 <u>Actual</u>	2021 <u>Actual</u>
<b>REVENUES</b>			
Lot leases- standard leases	\$ -	\$ 900	\$ -
Land Sales	<u>-</u>	<u>-</u>	<u>52,590</u>
Total Revenues	<u>-</u>	<u>900</u>	<u>52,590</u>
<b>EXPENSES</b>			
Cost of Sales	<u>-</u>	<u>-</u>	<u>50,686</u>
Total Expenses	<u>-</u>	<u>-</u>	<u>50,686</u>
Excess (deficiency) of Revenue over Expenses	<u>\$ -</u>	<u>\$ 900</u>	<u>\$ 1,904</u>

**TOWN OF FORT SMITH**

Schedule 2

**GAS TAX EXPENDITURE REPORT**  
For the Year Ended Saturday, December 31, 2022

	<u>2005 - 2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
<b>Funding</b>						
Opening balance	\$ -	\$ 685,988	\$ 2,282,690	\$ 3,559,276	\$ 5,216,823	\$ -
Annual Gas Tax Allocation	7,750,095	2,282,500	1,369,500	1,876,000	963,000	14,241,095
Interest earned	<u>83,297</u>	<u>37,205</u>	<u>31,530</u>	<u>20,815</u>	<u>105,404</u>	<u>278,251</u>
	<u>7,833.392</u>	<u>3,005.693</u>	<u>3,683.720</u>	<u>5,456.091</u>	<u>6,285.227</u>	<u>14,519.346</u>
 <b>Eligible Project Category Expenses</b>						
Capacity building - staff training	54,468	-	-	-	-	54,468
Landfill site improvements						
- site upgrades	90,972	-	-	-	20,551	111,523
- groundwater monitoring system	18,609	-	-	-	-	18,609
GIS equipment and software	24,714	-	-	-	-	24,714
Water/Sewer system expenses	305,053	-	-	-	-	305,053
ICSP Plan / Consultant	194,441	6,354	-	-	-	200,795
Water and Sewer System Upgrades	709,734	-	-	-	531,996	1,241,730
Paving program	2,958,329	-	-	-	-	2,958,329
Lift stations	259,875	-	15,100	-	-	274,975
Water delivery truck	178,198	-	-	-	-	178,198
Water Delivery Truck (less insurance proceeds)	-	-	82,105	-	-	82,105
Chemical room expansion	39,692	-	-	-	-	39,692
Sidewalk and trail extensions	220,435	-	-	-	-	220,435
Fire hydrants	47,378	-	-	-	-	47,378
Excavated Landfill Site	29,989	-	-	-	-	29,989
Sidewalks	123,008	-	-	-	1,650	124,658
Water Main repairs	836,472	-	-	-	-	836,472
Trail Extension	230,811	-	-	-	-	230,811
Tire Recycling	21,525	-	-	-	-	21,525
Burn Pit Divider	2,909	-	-	-	-	2,909
Water Treatment Plant upgrade	156,187	-	-	-	97,600	253,787

**TOWN OF FORT SMITH**

Schedule 2

**GAS TAX EXPENDITURE REPORT - continued**

For the Year Ended Saturday, December 31, 2022

	<u>2005 - 2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
Drainage	89,484	-	-	17,867	10,140	117,491
Engineering Services	8,105	-	2,143	-	-	10,248
W & S Infrastructure Replacement	320,044	340,478	(173,106)	154,598	(253,876)	388,138
Vacuum Truck Replacement	440	-	187,360	-	-	187,800
Westgrove Paving	181,944	-	-	-	-	181,944
Waste Reduction Initiative	23,974	-	-	-	-	23,974
Water Treatment Plant Heating System	20,614	-	-	17,203	-	37,817
Utility Infrastructure	-	-	6,980	-	-	6,980
Environmental Studies	-	36,621	3,862	12,739	-	53,222
Tools Van	-	-	-	36,111	-	36,111
Sewage Lagoon Desludge	-	-	-	-	71,565	71,565
Water Truck Fill Station	-	-	-	-	38,500	38,500
Main Lift station upgrade	-	-	-	-	40,775	40,775
Energy Upgrades	-	-	-	750	-	750
Paving Overlay	-	197,050	-	-	-	197,050
Sewer Flusher	-	142,500	-	-	-	142,500
	<u>7,147,404</u>	<u>723,003</u>	<u>124,444</u>	<u>239,268</u>	<u>558,901</u>	<u>8,793,020</u>
Transfer to Deferred Revenue	<u>\$ 685,988</u>	<u>\$ 2,282,690</u>	<u>\$ 3,559,276</u>	<u>\$ 5,216,823</u>	<u>\$ 5,726,326</u>	<u>\$ 5,726,326</u>

**TOWN OF FORT SMITH**

**Schedule 3**

**COMMUNITY PUBLIC INFRASTRUCTURE FUND**

For the Year Ended Saturday, December 31, 2022

	<u>2008 - 2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
<b>Funding</b>						
Opening balance	\$ -	\$ 3,300,632	\$ 4,153,448	\$ 4,521,214	\$ 4,672,071	\$ -
Annual CPI Allocation	12,254,320	1,251,000	1,251,000	1,827,000	1,446,000	18,029,320
Interest earned	<u>109,725</u>	<u>82,783</u>	<u>50,648</u>	<u>27,686</u>	<u>135,657</u>	<u>406,499</u>
	<u>12,364,045</u>	<u>4,634,415</u>	<u>5,455,096</u>	<u>6,375,900</u>	<u>6,253,728</u>	<u>18,435,819</u>
<b>Expenses</b>						
Mobile equipment	154,900	-	-	-	-	154,900
Municipal Infrastructure	25,058	-	-	-	-	25,058
Utility Infrastructure	449,785	-	-	-	-	449,785
Recreation Infrastructure	144,472	-	-	-	-	144,472
Emergency Infrastructure	324,667	-	-	-	-	324,667
Paving program	1,916,892	-	-	-	-	1,916,892
Tower pines lift station	54,135	-	-	-	-	54,135
Sewer system upgrade	600,166	-	-	-	-	600,166
Town office upgrade	116,248	-	-	-	-	116,248
Computer upgrades	201,390	-	6,020	-	-	207,410
Asphalt Hot Tar repair unit for public works	48,444	-	-	-	-	48,444
Recreation - under \$10,000	15,382	-	-	-	-	15,382
Alternate heat source for water plant	60,000	-	-	-	-	60,000
Pickup truck for public works	25,490	-	-	-	-	25,490
Fire hall repairs	23,473	-	-	-	-	23,473
Fire services equipment	66,847	-	-	-	-	66,847
Animal shelter	22,325	-	-	-	37,756	60,081
Arena upgrades/additions	12,036	-	7,434	-	-	19,470
Track and field project	315,865	-	-	-	-	315,865
Library	41,983	-	-	-	-	41,983
Bobcats	14,974	12,700	24,313	15,167	16,454	83,608
Community Services master plan	-	8,327	34,832	-	-	43,159
Sidewalks and trails	15,215	-	-	-	-	15,215
Minor - under \$10,000	31,181	4,253	189	-	-	35,623
RCC Front Doors	72,320	-	-	-	-	72,320
General Plan & Zoning Bylaw Reviews	62,132	-	-	-	-	62,132
Garbage Compactor	184,325	-	-	-	-	184,325
Community Centre - Air Handling	200,000	-	-	-	-	200,000

**TOWN OF FORT SMITH**

**Schedule 3**

**COMMUNITY PUBLIC INFRASTRUCTURE FUND - continued**

For the Year Ended Saturday, December 31, 2022

	<u>2008 - 2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
Salt Shed Replacement	203,984	-	-	-	-	203,984
Animal Shelter Upgrade	34,158	-	-	-	-	34,158
Gym floor refinish	41,340	-	-	-	-	41,340
Portable Stage	127,974	-	-	-	-	127,974
Building Energy Audits	-	10,855	-	-	-	10,855
Water License Compliance Issues	73,530	-	-	-	-	73,530
Track development (Tennis Court resurfacing)	-	-	12,285	-	-	12,285
Environmental Studies	55,297	-	-	-	10,106	65,403
Parks and Playground	85,191	26,116	-	346,431	80,914	538,652
Website Development	38,648	-	-	-	-	38,648
Arena Renovation Project	2,330,830	-	-	-	-	2,330,830
Grader Upgrades	-	-	-	60,662	-	60,662
Fire Abatement	71,522	-	-	-	10,214	81,736
Street Lighting	56,519	-	-	-	-	56,519
Strategic Marketing Plan	-	-	-	47,571	-	47,571
Water Replacement Vehicle	31,350	34,857	-	-	-	66,207
RCC HVAC System	124,000	-	-	-	-	124,000
Waste Reduction Initiative	6,908	16,083	-	-	-	22,991
Hotsi/Steamers	-	-	-	65,861	-	65,861
Desludge Lagoon	34,500	-	-	-	-	34,500
Trails Development	-	-	-	83,134	-	83,134
IT Evergreen	3,104	45,437	1,257	17,258	5,914	72,970
W & S Infrastructure Replacement	315,896	-	713,201	390,761	341,458	1,761,316
RCC Electronic Sign	30,008	-	-	-	-	30,008
RCC Master Plan	12,230	10,611	-	-	-	22,841
Landfill	79,039	-	-	-	-	79,039
Garbage Bins	20,550	-	-	-	-	20,550
Snowboard Park	49,050	-	-	-	-	49,050
Downtown Development	31,345	7,821	20,963	79,129	26,885	166,143
Recreation Centre	-	120,110	100,498	499,357	-	719,965
Communication Equipment/Danmax	-	-	-	3,160	-	3,160
Fire Hydrant/Precision	-	-	-	14,751	-	14,751
Vehicles - Fleet	-	154,476	-	-	-	154,476

**TOWN OF FORT SMITH**

**Schedule 3**

**COMMUNITY PUBLIC INFRASTRUCTURE FUND - continued**

For the Year Ended Saturday, December 31, 2022

	<u>2008 - 2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
Flat Deck Truck	-	-	-	80,587	-	80,587
IT Upgrade Plan	-	-	-	-	8,758	8,758
Energy Plan Update	-	-	-	-	12,375	12,375
Transportation Master Plan	-	-	-	-	74,051	74,051
Communication Equipment (evergreening)	-	-	-	-	46,761	46,761
Recreation Program Equipment	-	-	-	-	9,920	9,920
Tractor	-	-	-	-	85,726	85,726
Riding Mower	-	-	-	-	18,663	18,663
Completion of Road Paving	-	-	-	-	2,393,158	2,393,158
Multi-hogg maintenance vehicle	-	-	-	-	248,992	248,992
Cemetry Expansion	-	-	-	-	27,565	27,565
RCC Power Backup	-	-	-	-	14,740	14,740
CRC Renovations	-	-	-	-	708,799	708,799
Conibear Park Development	-	-	-	-	33,341	33,341
Asset Management System	-	-	-	-	12,500	12,500
Dump Truck	-	-	-	-	181,884	181,884
Sand Spreader	-	-	-	-	41,750	41,750
Engineering Services	-	-	-	-	23,773	23,773
Hazardous Cleanup at the Dump	-	-	-	-	170,124	170,124
Human Resources Projects	-	-	-	-	22,450	22,450
Boat Launch Upgrade	-	-	-	-	6,000	6,000
Attachments	<u>6,735</u>	<u>29,321</u>	<u>12,890</u>	<u>-</u>	<u>-</u>	<u>48,946</u>
	<u>9,063,413</u>	<u>480,967</u>	<u>933,882</u>	<u>1,703,829</u>	<u>4,671,031</u>	<u>16,853,122</u>
Transfer to Deferred Revenue	<u>\$ 3,300,632</u>	<u>\$ 4,153,448</u>	<u>\$ 4,521,214</u>	<u>\$ 4,672,071</u>	<u>\$ 1,582,697</u>	<u>\$ 1,582,697</u>

**TOWN OF FORT SMITH**

**Schedule 4**

**CLEAN WATER AND WASTEWATER FUND**

For the Year Ended Saturday, December 31, 2022

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
<b>Funding</b>					
Annual CWWF Allocation	\$ <u>771,851</u>	\$ <u>1,367,751</u>	\$ <u>1,172,673</u>	\$ <u>427,394</u>	\$ <u>3,739,669</u>
<b>Expenses</b>					
W & S Infrastructure Replacement	<u>771,851</u>	<u>1,367,751</u>	<u>1,172,673</u>	<u>427,394</u>	<u>3,739,669</u>
	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**TOWN OF FORT SMITH**

**Schedule 5**

**INVESTING IN CANADA INFRASTRUCTURE PROGRAM**

For the Year Ended Saturday, December 31, 2022

	<u>2022</u>	<u>Total</u>
<b>Funding</b>		
Annual ICIP Allocation	\$ <u>3,469,912</u>	\$ <u>3,469,912</u>
<b>Expenses</b>		
Road Upgrades	3,387,709	3,387,709
Conibear Park	<u>82,203</u>	<u>82,203</u>
	<u>3,469,912</u>	<u>3,469,912</u>
	<u>\$ -</u>	<u>\$ -</u>

**TOWN OF FORT SMITH**

**Schedule 6**

**SMALL COMMUNITIES FUND**

For the Year Ended Saturday, December 31, 2022

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
<b>Funding</b>				
Annual SCF Allocation	\$ <u>301,493</u>	\$ <u>1,739,740</u>	\$ <u>437,767</u>	\$ <u>2,479,000</u>
	<u>301,493</u>	<u>1,739,740</u>	<u>437,767</u>	<u>2,479,000</u>
<b>Expenses</b>				
Recreation Centre	<u>301,493</u>	<u>1,739,740</u>	<u>437,767</u>	<u>2,479,000</u>
	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

**TOWN OF FORT SMITH**

**Schedule 7**

**CHANGES IN FUND BALANCES**  
For the Year Ended Saturday, December 31, 2022

	<u>General Fund</u>	<u>Utility Operating Fund</u>	<u>Environmental Operating Fund</u>	<u>Land Development Fund</u>	<u>Equity in Tangible Capital Assets</u>	<u>Reserve Fund</u>	<u>2022</u>	<u>2021</u>
<b>Annual Surplus (Deficit)</b>	\$ 8,321,082	\$ 80,480	\$ 230,512	\$ 900	\$ -	\$ -	\$ 8,632,974	\$ 4,757,939
Net Interfund Transfers								
(To) from Water and Sewer Fund	24,312	(24,312)	-	-	-	-	-	-
(To) from Environmental Fund	(97)	-	97	-	-	-	-	-
(To) from Capital Fund:								
Purchases	(9,799,166)	-	-	-	9,799,166	-	-	-
Amortization	1,240,487	409,898	3,785	-	(1,654,170)	-	-	-
Debt repayment	(483,906)	-	-	-	483,906	-	-	-
TCA payable	178,167	-	-	-	(178,167)	-	-	-
(To) from Reserve Funds	(125,000)	(141,179)	(111,301)	-	-	377,480	-	-
<b>Change in fund balance</b>	<u>(644,121)</u>	<u>324,887</u>	<u>123,093</u>	<u>900</u>	<u>8,450,735</u>	<u>377,480</u>	<u>8,632,974</u>	<u>4,757,939</u>
Fund balance, beginning of year	<u>3,943,683</u>	<u>(109,726)</u>	<u>18,640</u>	<u>60,748</u>	<u>38,146,944</u>	<u>4,238,694</u>	<u>46,298,983</u>	<u>41,541,040</u>
<b>Fund balance, end of year</b>	<u><u>\$ 3,299,562</u></u>	<u><u>\$ 215,161</u></u>	<u><u>\$ 141,733</u></u>	<u><u>\$ 61,648</u></u>	<u><u>\$ 46,597,679</u></u>	<u><u>\$ 4,616,174</u></u>	<u><u>\$ 54,931,957</u></u>	<u><u>\$ 46,298,979</u></u>

**RESERVES CONSIST OF:**

	<u>2021</u>	<u>Increases</u>	<u>Decreases</u>	<u>2022</u>
Reserve for General Operations	\$ 601,821	\$ 125,001	\$ -	\$ 726,822
Service Interruption Insurance Reserve	234,094	42,192	1,014	275,272
Reserve for Utility Infrastructure				
Replacement	2,995,440	100,000	-	3,095,440
Reserve for Environmental Services	<u>407,339</u>	<u>111,301</u>	<u>-</u>	<u>518,640</u>
	<u><u>\$ 4,238,694</u></u>	<u><u>\$ 378,494</u></u>	<u><u>\$ 1,014</u></u>	<u><u>\$ 4,616,174</u></u>

**GENERAL FUND CONSISTS OF:**

	<u>2022</u>	<u>2021</u>
Unfunded expenses to be funded from future revenues:		
Provision for landfill closure	\$ (1,032,386)	\$ (981,386)
Provision for post-employment benefits	(556,924)	(517,439)
Unrestricted surplus	<u>4,888,872</u>	<u>5,442,508</u>
	<u><u>\$ 3,299,562</u></u>	<u><u>\$ 3,943,683</u></u>

**TOWN OF FORT SMITH**

**Schedule 8**

**EXPENSES BY OBJECT**

For the Year Ended Saturday, December 31, 2022

	2022 Budget <u>(Unaudited)</u>	2022 <u>Actual</u>	2021 <u>Actual</u>
Advertising	\$ 62,600	\$ 53,992	\$ 31,301
Audit and Legal Fees	105,000	188,752	96,911
Amortization	1,502,000	1,654,170	1,567,325
Bad Debts (Recovery)	15,000	439,110	783,287
Bank and Interest Charges	25,000	31,191	39,693
Building O & M	129,500	130,022	106,492
Buildings Electricity	498,300	412,609	424,642
Buildings Fuel	324,079	519,797	497,821
Business Travel and Expense	1,000	-	1,619
Communications	78,200	90,891	92,213
Contracted Services	66,000	129,939	71,175
Council Honoraria	164,560	163,203	146,553
Council Materials	25,500	37,239	22,797
Computer Hardware & Software	62,550	78,802	80,301
Election costs	-	10,410	12,657
Equipment Purchase & Rental	68,000	46,812	57,886
Freight	11,500	15,597	9,036
Grants to Groups	35,000	35,000	35,000
Insurance	195,800	215,691	195,797
Landfill closure	51,000	51,000	51,000
Material and Supplies	442,340	410,884	494,018
Council Travel	15,000	13,731	1,389
Miscellaneous	129,572	53,378	83,962
Other Expenditures	714,465	703,783	697,619
Salaries and Benefits	5,292,483	5,318,504	4,988,676
Staff Training	77,000	93,386	68,233
Subscriptions and Memberships	8,000	10,089	8,474
Vehicle Fuel	97,500	138,762	108,261
Vehicle O & M	210,511	364,287	247,344
Water and Sewage	<u>509,019</u>	<u>336,560</u>	<u>540,956</u>
<b>Total Expenses</b>	<b><u>\$ 10,916,479</u></b>	<b><u>\$ 11,747,591</u></b>	<b><u>\$ 11,562,438</u></b>

**TOWN OF FORT SMITH**

**Schedule 9**

**SALARIES, HONORARIA AND TRAVEL PAID TO MAYOR AND COUNCIL**

For the Year Ended Saturday, December 31, 2022

<u>Position</u>	<u>Salary</u>	<u>Honoraria</u>	<u>Travel</u>	<u>Total</u>
Mayor Daniels	\$ 65,000	\$ 400	\$ 1,253	\$ 66,653
Councillor Couvrette	-	100	-	100
Councillor Pischinger	6,000	4,000	2,853	12,853
Councillor Campbell	6,000	4,000	918	10,918
Councillor Jackson	6,000	4,200	368	10,568
Councillor Korol	6,000	4,300	1,877	12,177
Councillor Beaulieu	6,000	3,100	1,335	10,435
Councillor Heron	-	-	1,491	1,491
Councillor Macdonald	7,000	3,800	1,335	12,135
Councillor Tuckey	<u>6,000</u>	<u>3,700</u>	<u>2,301</u>	<u>12,001</u>
	<u>\$ 108,000</u>	<u>\$ 27,600</u>	<u>\$ 13,731</u>	<u>\$ 149,331</u>

**TOWN OF FORT SMITH**  
**MANAGEMENT DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

The Town of Fort Smith is in a strong financial position. The Town's total assets exceed the total liabilities, which includes the long-term debt of the arena that was established at the completion of the project in 2015. The Town has sufficient resources to meet its financial commitments in the coming year.

In 2022, total financial assets decreased 17% from 2021, however the Town's Tangible Capital Assets increased by 20% over the previous year. This change is a result of significant capital work being conducted in 2022, including the retrofit of the CRC, paving of roads, including Carl's Drive and Bell Rock areas. In 2022, the town completed \$9.8 million of capital work.

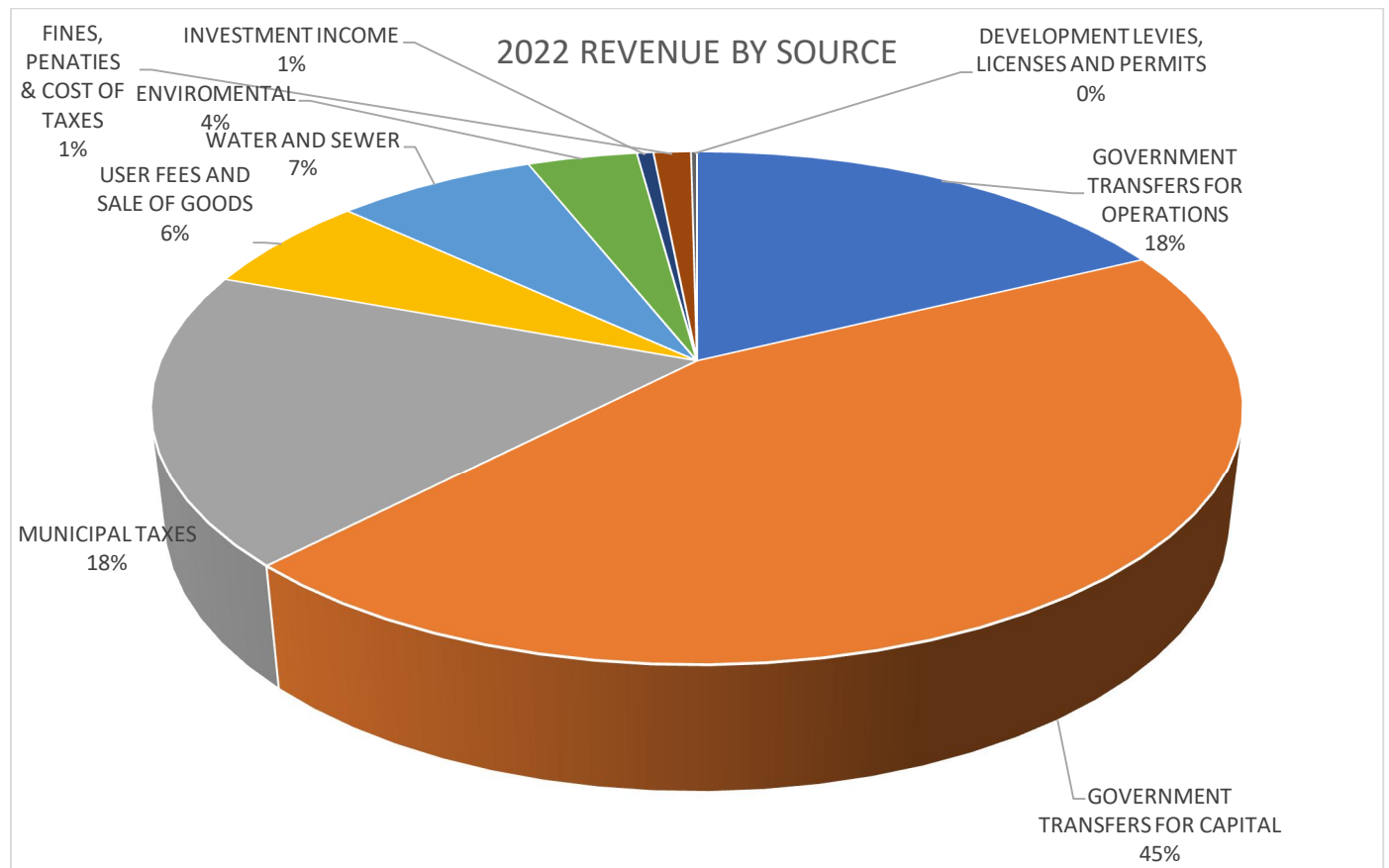
Total liabilities were \$3.6 million lower than in 2021. Administration was able to resolve a long-standing school tax issue, with a payment of \$1.1 million made to the GNWT for outstanding school tax, thus reducing our liabilities. Deferred revenue was reduced by \$2.2 million which is a direct result of the completion of capital work. Long-term debt decreased by \$484 thousand, representing the repayment of the debenture on the arena. The debenture shall be retired by the end of 2024. Total non-financial assets have grown by \$8.1 million since 2021.

Delinquent accounts continue to be a concern for the Town's administration. Significant efforts continued in 2022 to collect property taxes in arrears, reducing the outstanding property taxes owed to the Town. In addition to property taxes in arrears, there are a considerable number of accounts receivable in arrears that date back to 1999, \$590 thousand was written off by Council as uncollectable due to the age of the accounts and the statutes of limitation for collection.

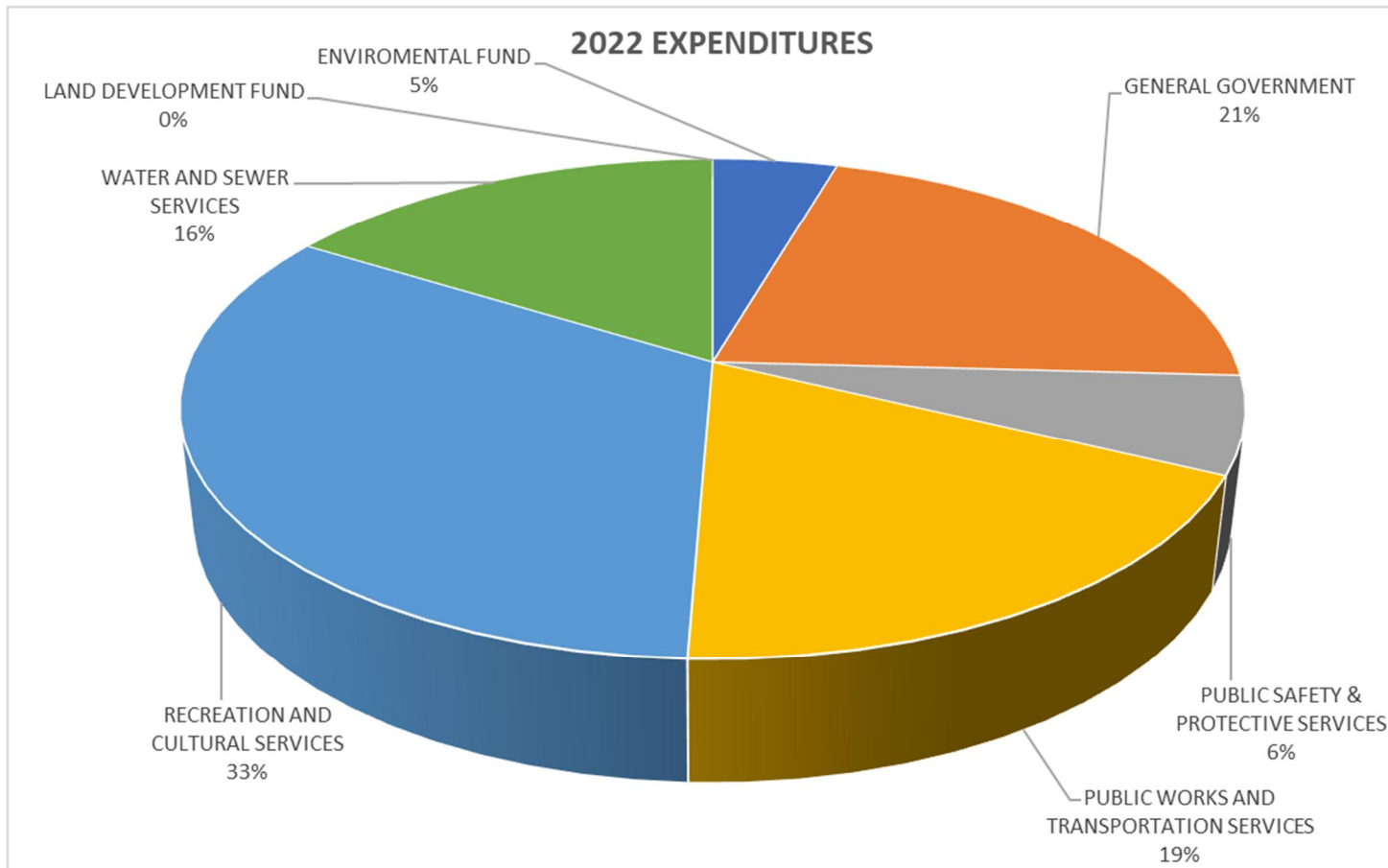
Revenues rose in 2022 from \$16.3 million in 2021 to \$19.9 Million. Over 60 percent of the Town's revenues are derived from government transfers. Municipal tax revenues were a minimal increase; and user fees and sale of services increased by \$475 thousand from 2021. Expenses increased by \$185

thousand in 2022 to just over to \$11.7 million. At the end of 2022, there was an operating surplus of \$8.1 million.

The Town generates revenue from several diverse sources. The graph below illustrates the various income streams. Revenues from government transfers account for 63% of the total, with property taxes accounting for 18 % and water and sewer services accounting for 7%.



The chart below illustrates the way the Town spends the funds it receives. Recreation and Culture Services account for 33%, Water and Sewer Services for 16%, and Public Works and Transportation Services for 19%.



Capital work in 2022 included paving in various locations across the community, including the Carl's Drive and Bell rock areas, demolition of the Starlight Theatre, upgrades to the animal shelter, including installation of an electric boiler, remediation of long-standing sewer issues throughout the community, and ongoing work on the CRC retro fit.

Jim Hood  
Senior Administrative Officer

**TOWN OF FORT SMITH**  
**MEMORANDUM ON ACCOUNTING SYSTEMS AND INTERNAL CONTROL**

December 31, 2022

Page 1 of 4

<b>OBSERVATION</b>	<b>WEAKNESS OR INEFFICIENCY</b>	<b>X - IF THIS ISSUE IS O/S FROM PREVIOUS AUDIT</b>	<b>RECOMMENDATION</b>	<b>MANAGEMENT COMMENTS</b>
<b><u>RESERVE AND RESTRICTED DEPOSITS</u></b>				
<p>The Town did not have sufficient funds in the required Reserve Bank accounts as of December 31, 2022. We noted that reserve funds are not fully funded by \$2,554,000.</p> <p>The required deposit for the Gas Tax Fund has a shortfall of \$30,000.</p>	<p>The Town is in violation of MACA policies and guidelines.</p>	X	<p>The Town should ensure each separate restricted deposit is sufficient to satisfy the required balance.</p>	<p>In previous years we kept a portion of the reserve in the operations account for flexibility. We would use cash from the operations account for capital expenditures and then replenishing our operations once we have received capital funds from MACA. Due to the significant increase in capital work completed in 2022, there was less remaining in the fund as we awaited funds from MACA.</p>
<b><u>PAYROLL</u></b>				
<p>We noted that some of the SAO time in lieu is being carried over to 2023 but per SAO bylaw #1019, time in lieu cannot be carried over.</p>	<p>Contravention of SAO bylaw 1019.</p>	X	<p>We recommend that the provisions of the SAO bylaw be complied with.</p>	<p>Past practice has been for the SAO to carry over unused time in lieu from year to year. This bylaw has been brought forward to the bylaw review committee for updates, including this item.</p>

**TOWN OF FORT SMITH**  
**MEMORANDUM ON ACCOUNTING SYSTEMS AND INTERNAL CONTROL**

December 31, 2022

Page 2 of 4

<b>CONTRACT SERVICES</b>				
<p>The GL accounts for revenues regarding Water/Sewer and Waste Management are not consistent and it is not clear which GL accounts some customers should be recorded to.</p> <p>The words " institution" and 'industrial" are added in the waste management area but do not appear in the bylaw or in the water/sewer accounts.</p>	<p>The water and sewage fund is a self-liquidating account and as such, there is an economic rate that should be calculated based on the consumption by the various classes of water users. The difficulty in determining the consumption of various types of customers makes it more difficult to determine the appropriate economic rate to be used.</p>	X	<p>We recommend that schedule C of the reporting requirements from MACA be reviewed and consider changing the GL accounts to clearly identify the types of customers/revenues by those descriptors. This would facilitate reporting and make the revenues consistent and more clearly defined.</p>	<p>This water and sewer bylaw has been brought to the bylaw review committee for updates, as a part of this process with reporting requirements from MACA will be reviewed and adjustments made to the GL accounts to capture the correct information.</p>
<p>During our examination of rates being charged, we noted customers are not billed for their water in a consistent manner. Some customers are billed for current usage, some on an average, some on estimates and some are charged a flat rate.</p>	<p>It is important that rates are consistently applied to customers, in accordance with the Town's bylaws.</p>	X	<p>We noted during fieldwork the administration's commitment and efforts to address the water meter problem to be able to address this issue. We recommend that the issues relating to meter readings be resolved as soon as possible so that customers are billed based on usage.</p>	<p>The updated rates and fees bylaw removes some of the billing rates and methods to reduce this issue. Completion of the water meter replacement project will significantly reduce the accounts that are billed in an alternative manner.</p>

**TOWN OF FORT SMITH**  
**MEMORANDUM ON ACCOUNTING SYSTEMS AND INTERNAL CONTROL**

December 31, 2022

Page 3 of 4

<p>We noted there is no method of determining the total consumption of water used by the Town and no calculation of the economic rates to be charged for Water.</p>	<p>This contravenes the Water and Sewage contribution agreement with MACA.</p> <p>MACA requires a Schedule C be completed indicating economic rate, consumption, etc. regarding the Water and Sewer Fund.</p>	<p>X</p>	<p>The Town should investigate and adopt a method of determining total consumption of water. This will assist in the determination of an economic rate for water. This will also assist in controlling the usage of water as it is now impossible to determine if there is any spoilage of water or if water is being used without being invoiced etc. This is also required to complete the Schedule C as required by MACA.</p>	<p>We have engaged an asset management consultant to assist us in setting the economic rates for water, which will be completed once the water meter replacement project is completed.</p>
<p><b>COMPUTER SECURITY</b></p>				
<p>There are no written policies or guidelines in place to establish day-to-day computer operating procedures. There are also no emergency back-up and recovery plans documented.</p>	<p>The time to make contingency plans is before disaster strikes, so that all personnel will be aware of their responsibilities in the event of an emergency situation that precludes the use of the existing computer facilities and risks loss of data.</p>		<p>Administration should develop a computer recovery plan that includes, but is not limited to, location of and access to off-site storage, and responsibilities of various personnel in an emergency.</p>	<p>We are working with our current IT provider to ensure proper security and backup of all systems, including written policies and procedures.</p>
<p>During our review of the information technology systems and environment, you indicated that there have been suspected or actual instances of outdated, overly complex, or inadequate IT hardware and infrastructure</p>	<p>Risks of crashes, system downtime, increased costs, decreased productivity, and data security problems.</p>		<p>We recommend that IT systems be reviewed for appropriateness and to ensure they are up-to-date.</p>	<p>We are working with our current IT provider to ensure proper security and backup of all systems, including written policies and procedures.</p>

**TOWN OF FORT SMITH**  
**MEMORANDUM ON ACCOUNTING SYSTEMS AND INTERNAL CONTROL**

December 31, 2022

Page 4 of 4

During our review of the information technology systems and environment, you indicated that there have been suspected or actual instances of data loss due to inadequate backup or other security procedures, such as virus protection.	Risk of inaccurate, unreliable and incomplete data. A lack of a recovery position in case of data loss.		We recommend that accurate, complete, reliable, and regular backups be performed and stored offsite.	We are working with our current IT provider to ensure proper security and backup of all systems, including written policies and procedures.
<b>AUDIT PREPAREDNESS</b>				
We were pleased with the preparations for the audit and the state of the records.	Sound financial preparation assists in providing accurate financial information and reporting throughout the year.		The staff are to be commended.	

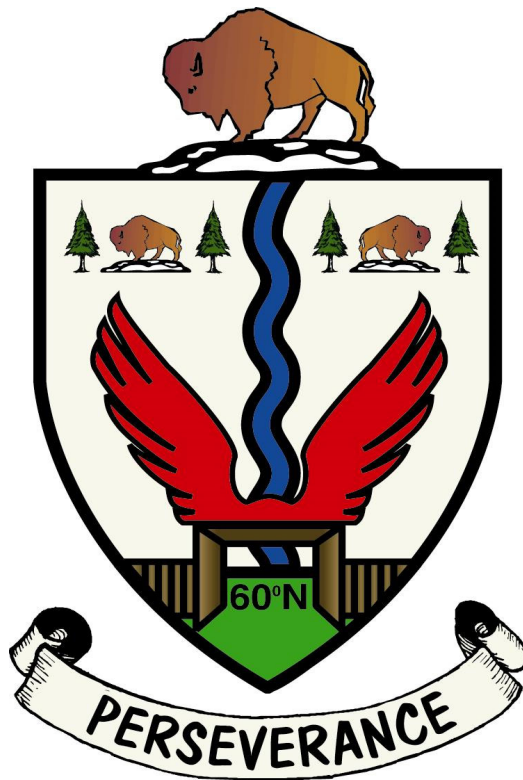
Reviewed and approved by:

Mayor \_\_\_\_\_ Date \_\_\_\_\_

SAO \_\_\_\_\_ Date \_\_\_\_\_

# Emergency Management Plan

## Town of Fort Smith 2023 DRAFT



## 0.1 PLAN DISTRIBUTION

<b>Plan #</b>	<b>Organization/Department</b>
Master Plan	Reception
Plan #1	Mayor
Plan #2	Senior Administrative Officer
Plan #3	Director of Protective Services
Plan #4	Director of Municipal Services
Plan #5	Director of Community Services
Plan #6	Director of Corporate Services
Plan #7	Fire/Ambulance Department
Plan #8	Royal Canadian Mounted Police
Plan #9	NT Health and Social Services - Fort Smith
Plan #10	Assistant Fire Marshal/Regional Coordinator
Plan #11	Airports Division
Plan #12	Salt River First Nation
Plan #13	Métis Council
Plan #14	Smiths Landing First Nation
Plan #15	Northwestern Air
Plan #16	NT Power Corporation
Plan #17	Municipal and Community Affairs
Plan #18	Environment and Climate Change
Plan #19	Yellowknife EMO
Plan #20	Northern Lights Special Care Home
Plan #21	Department of Transportation - Airport
Plan #22	Community and Recreation Center
Plan #23	Water Plant Manager
Plan #24	Aurora College
Plan #25	GNWT Transportation - Highways
Plan #26	Wood Buffalo National Park
Plan #27	Fort Smith Corrections
Plan #28	GNWT ECE
Plan #29	GNWT Public Works and Services
Plan #30	Northwestern Air Lease

## 0.2 PLAN APPROVAL

To ensure this plan and all associated information remains current and relevant a review will be carried out at least once annually. The human, facilities, physical and other potential community resources inventories will be updated annually or as needed (these inventories are provided in Appendix E and F). If the plan is to be revised, then this page and all amended pages will be approved and distributed to all plan holders listed in section 0.1.

The Emergency Management Plan dated: May 11, 2023 has been approved for distribution.

Approved by:

Senior Administration Officer	Emergency Management Coordinator
Date	Date

REVISION	DATE	REVISION	DATE
Re-issue	2023		

*Table 1 Record of Revisions*

## 0.4 ACRONYMS

ACRONYM	FULL NAME
LEMO	Local Emergency Management Organization
EOC	Emergency Operations Centre
IC	Incident Commander
MACA	Municipal and Community Affairs
SAO	Senior Administrative Officer
EMO	Territorial Emergency Management Organization
REMO – South Slave	MACA Regional Emergency Management Organization – South Slave
NTHSSA	Northwest Territories Health and Social Services Authority
HIRA	Hazard Identification and Risk Analysis
EMC	Emergency Management Coordinator

*Table 2 Acronyms*

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## 1.0 BYLAW

This plan is written and maintained in accordance with the most current Emergency Management bylaw and reviewed by the Emergency Management Committee at least once annually.

## 2.0 INTRODUCTION

Any community is vulnerable to numerous hazards and emergencies. These can be human caused such as transportation accidents, technological incidents, hazardous materials spills, and infrastructure disruptions that could involve utility and power failures, and natural hazards such as severe wildfires and weather.

The Fort Smith Emergency Management Plan establishes the framework that ensures the community is more prepared to deal with emergencies and hazards. The Plan is designed to ensure that all agencies are aware of their respective roles and responsibilities and that agencies work together cooperatively to prepare for and respond to events.

The Emergency Management Plan also makes provisions for the earliest possible coordinated response to an emergency, an understanding of the personnel and resources available to the community and recognition that additional expertise and resources can be called upon if required.

### Scope

The aim of the Fort Smith Emergency Management Plan is to provide the framework within which measures can be taken to protect the health, safety, and welfare of the residents, prevent or minimize property damage or loss, protect the environment, and minimize economic disruption when faced with an emergency.

### Purpose

The plan unifies the efforts of community resources for a comprehensive approach in responding to and reducing the impacts of an emergency. It is intended to increase the emergency response capacity of Fort Smith by establishing a plan of action to deploy and manage all required resources efficiently and effectively.

### Authority

The Emergency Management Plan is issued under the authority of the Council in accordance with the *Emergency Management Act* (S.N.W.T. 2018, c. 17) as well as local Bylaw 399 dated 20 March 1990, which contains the duties and responsibilities of the Local Emergency Management Organization (LEMO) and the Local Emergency Coordinator.

## 3.0 EMERGENCY MANAGEMENT ROLES AND RESPONSIBILITIES

### Mayor and Council

Responsibilities of elected officials during an emergency:

- Set parameters for emergency operations in response to an event;
- Declare/cancel declarations of States of Local Emergency;
- Work with the LEMO as required
- Liaise with elected officials of other governments; and
- Liaise with community residents throughout duration of emergencies.

### Local Emergency Management Organization (LEMO)

#### LEMO Composition

Emergency Management Committee (EMC):

- Town of Fort Smith – Mayor (Alt. Deputy Mayor)
- Town of Fort Smith – Councillor
- Town of Fort Smith – Councillor
- Town of Fort Smith – SAO (Alt. Assistant SAO)
- Town of Fort Smith – Emergency Management Coordinator
- Town of Fort Smith – Director of Municipal Services (Alt. Public Works Foreman)
- Town of Fort Smith – Director of Community Services (Alt. Recreation Supervisor)
- Town of Fort Smith – Director of Corporate Services (Alt. Accounts Payable Clerk)

LEMO Members:

- Municipal and Community Services (MACA)
- Salt River First Nation
- Fort Smith Métis Council
- Smith's Landing First Nation
- Royal Canadian Mounted Police (RCMP)
- Northwest Territories Health & Social Services Authority - Fort Smith Region
- Northwest Territories Power Corporation
- NorthwesTel
- Environment and Climate Change (ECC)
- Department of Transportation – Highways
- Department of Transportation – Airport Division
- Parks Canada
- GNWT Public Works
- Fort Smith Rangers
- South Slave Divisional Education Council
- Aurora College
- GNWT Justice
- Fort Smith Housing Authority

## LEMO Response Activities

- Emergency Plan Activation
- Assessing an emergency
- Notifying the Northwest Territories Emergency Management Organization (via the MACA Regional Superintendent or the emergency line)
- Determining the appropriate response
- Coordinating community resources
- Notifying the public and other departments of the emergency
- Requesting mutual aid; and
- Liaising with other government officials as the situation dictates.

## Emergency Management Coordinator

The Director of Protective Services will be the EMC. The following are their responsibilities:

- Management and coordination of the LEMO activities in accordance with duties set out in the current Town of Fort Smith Bylaw
- Chairing the planning and operational activities of the LEMO
- Coordinating emergency resources used in an emergency
- Arranging training for the members of the LEMO
- Arranging for testing of the plan; and
- Developing and implementing public awareness and education activities.
- Establish and maintain communications with the Regional EMO/MACA South Slave concerning an emergency.

## Senior Administrative Officer

The following are the responsibilities of the SAO:

- Act as the alternate Emergency Management Coordinator.
- Direct EOC operations if the Director of Protective Services is operationally engaged in an emergency.
- Ensure that all agencies are notified with a minimum of delay once the emergency is terminated.
- Tabulate all costs incurred by all parties upon termination of the emergency and submit to the refunding agency.
- Ensure that factual official information is provided to the News Media and the General Public.
- At the request of the Mayor, ensure that all Mutual Aid Agreements are actioned.
- Review and approve the Emergency Plan.

## External Organizations

Responsibility of specific external organizations is outlined in Appendix F (Resource Inventory) Depending on the nature of the emergency, external agencies that are normally not part of the LEMO may be asked to assist in coordinating or executing the response.

## 4.0 CONCEPT OF OPERATIONS

As the magnitude of an emergency increases, so will the need for multi-agency support from within the community. If the community resources and capabilities are overwhelmed, the community may contact the MACA Regional Superintendent to provide or acquire additional resources. Each LEMO member is responsible for their identified roles and responsibilities throughout the emergency response.

### Operational Levels

There are three operational levels of Emergency Management functioning and activity.

- Normal Operations – routine daily operations;
- Monitoring – heightened surveillance of potential or impending hazard events; or
- Activation – multi agency coordinated response.

### Implementation Sequence

The following are the typical steps taken to implement an emergency response:

- EMC is contacted regarding an emergency.
- EMC resolves the problem alone or calls in appropriate LEMO members and subject matter experts to assist.
- Coordinator notifies Regional EMO (MACA Regional Superintendent) to alert of situation (ongoing contact with MACA is required)
- Gather LEMO and formulate a response plan.
- The EOC may be partially or fully activated, depending upon the conditions of the emergency. All staff will be made available until such time as response is scaled back or stand-down EOC operations.
- LEMO and EMC may appoint an on-site Incident Commander to liaise from the incident site using ICS principles.
- EMC and LEMO to advise Council on declaring a State of Local Emergency; and
- EMC to notify MACA Regional Superintendent and community residents if a State of Local Emergency is declared.

## Escalation

The following depicts how assistance during emergency events flows from the GNWT to communities.

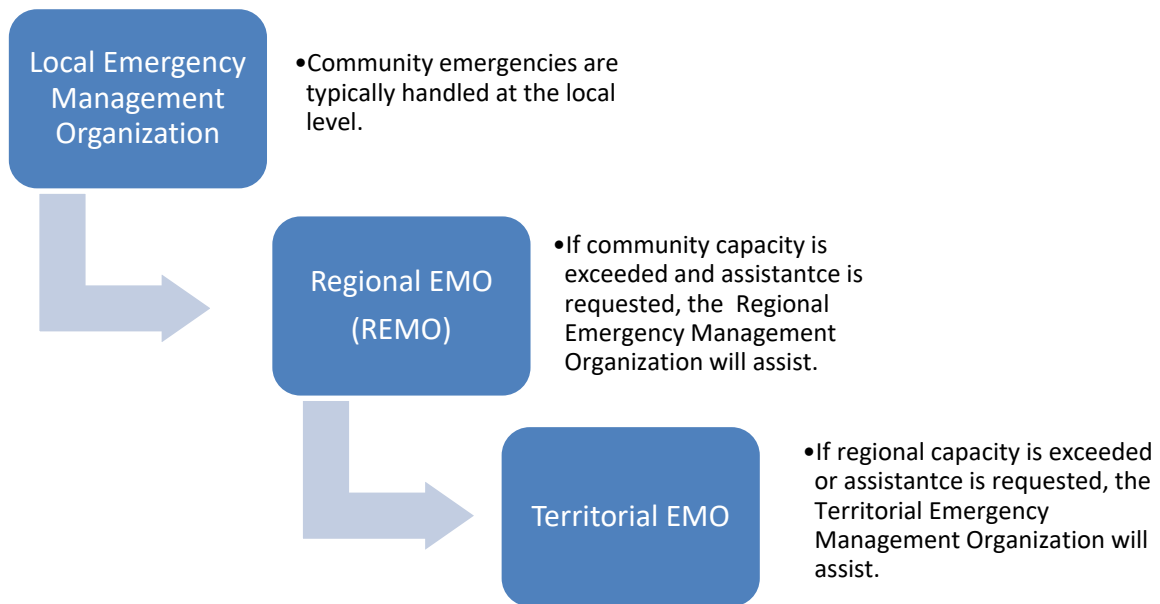


Figure 1 Emergency response flow chart

## Warning and Notification Procedures

Upon notification of an imminent or actual emergency, the EMC will initiate the notification of key personnel and agencies. Based on the type and seriousness of the event, appropriate personnel are notified of the current or imminent situation. LEMO members will be notified of the incident and be required to convene at the EOC depending on the nature and severity of the emergency. A contact information sheet is provided in Appendix E.

The Communication Coordinator will be the EMC or a designate and is responsible for all communications activities. Refer to Appendix A: “LEMO Responsibilities”.

The community members will be warned by one or more of the following:

- Community emergency notification system
- Town of Fort Smith social media accounts and website
- First responders advising those at risk in the immediate proximity of the emergency
- Door to door alerting
- Local radio station
- Television and/or radio media
- Community notice board
- Using vehicle mounted PA systems of the Fire Department
- NWT alert and Intrusive Broadcast Alerts

Public communications tools such as Emergency Notifications, Alerts, and Orders will be used to inform the public of threats and actions in response. Refer to Appendix J for templates.

## **5.0 DECLARATION OF STATE OF LOCAL EMERGENCY**

The Mayor or designate may declare that a local emergency exists in the community or in any part thereof and may take such action and make such orders as he/she considers necessary. The Mayor or designate may terminate a declaration of a State of Local Emergency. The Mayor shall ensure that the Minister of MACA is notified of a declaration of a state of local emergency. In addition, the media and the public shall be notified of the emergency as soon as possible.

A format for Declaration of a State of Local Emergency is in Appendix G. A copy of the declaration must immediately be sent to the Minister via the Regional EMO (MACA's Regional Superintendent).

## **6.0 COMMUNICATIONS**

Maintaining lines of communication between responders and the LEMO is critical. Depending on the circumstances, communications for an emergency response may include one or a combination of the following:

- Telephone;
- UHF, VHF and/or HF Radios;
- Satellite Phones;
- Internet; and
- Other available resources

Once formal communication has been initiated about a potential emergency, an update will be posted three times a day or as things change. These updates should go out at 9:00am, 2:00pm, and 7:00pm daily until the emergency has resolved. Frequent updates will provide assurance of the situation.

A Communications Coordinator will be delegated as soon as possible to oversee timely and frequent communication with the public in a consistent manner.

## **7.0 EMERGENCY OPERATIONS CENTRES (EOC)**

The Community EOC should be activated and staffed by the appropriate members of the LEMO, to manage emergency operations. In any emergency where in-person meetings are deemed inappropriate; meetings will be convened electronically under the guidance of the Emergency Management Coordinator.

The primary EOC location is the Council Chambers in the Town Hall. Alternate EOC locations:

- Community and Recreation Center
- Aurora College Campus
- Parks Canada – Federal Building

## Emergency Site Management

The Local Emergency Coordinator will appoint an on-site Incident Commander (IC) if one is not in place. The IC may be from the first response agency having the predominant role or may be an individual particularly suited to coordinate the diverse activities being undertaken. The role of the IC is to:

- Establish a site command post;
- Establish overall priorities for the on-site response;
- Establish the site perimeter and arrange for security;
- Provide situational updates to the EOC;
- Assign emergent tasks to response agencies at the emergency site;
- Provide media information; and
- Coordinate support to the responders.

Responding agencies on-site will:

- Cooperate with the IC;
- Provide information on response activities, damage and casualties, and resource needs to the IC; and
- Continue to receive functional direction from their parent organization.

## Incident Command System

The Incident Command System (ICS) is a standardized approach to the command, control, and coordination of emergency response providing a common hierarchy within which responders from multiple agencies can be effective.

Given the modular design of ICS it is easily adaptable to emergencies of any size while maintaining efficient incident management.

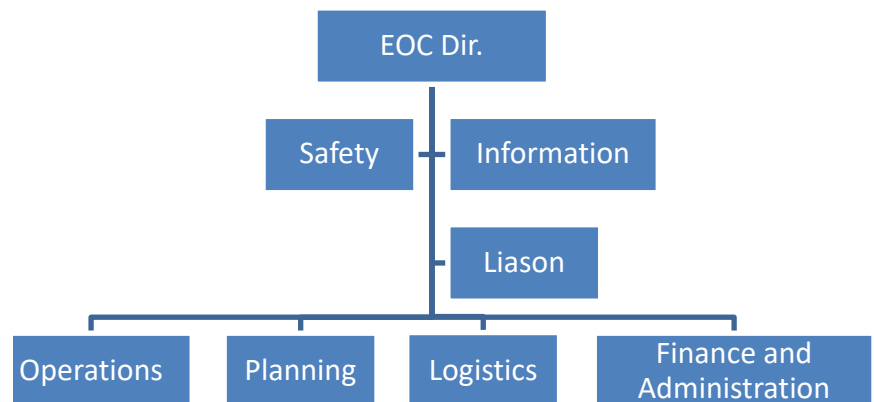


Figure 2 ICS Structure

## 8.0 EVACUATION AND RECEPTION

### Evacuation

The evacuation function describes how the public would be evacuated out of areas affected by an emergency that are deemed to be too hazardous for people to stay in place. Evacuation methods will be dependent on the incident. Evacuation from one area of the community to another part of the community shall be organized and managed by the community. A full evacuation of the entire community shall be organized and managed by the territorial government in conjunction with the LEMO. See Appendix C for Evacuation plan.

## Reception

The reception function outlines how the community would receive evacuees from one part of the community or from another community in the region. The reception plan will also be used to handle a shelter in place situation. Reception methods will be dependent on the number of evacuees being received. See Appendix D for the Reception Plan.

## Shelter in Place

If evacuation is not immediately possible or if residents remain in the community, shelter in place procedures will be activated. Providing shelter in place accommodations for citizens will use the Reception Plan. All people must be received, registered, and given a safe protected location to shelter based on emergency conditions. See Appendix D for the Reception Plan.

## Accommodations for Pets

In the event of an air or water evacuation, or if community members are unable to transport their animals in personal vehicles, pets must remain in the community. Efforts will be made to provide a safe place for pets to shelter. Possible locations are outlined in Appendix F Resource Inventory.

## 9.0 VOLUNTEERS

A LEMO member or community resident shall be appointed as Volunteer Coordinator by the Local Emergency Coordinator.

This operational support function provides guidance on the community's role in the management of volunteers. A form for Volunteer registration can be found in Appendix H. It is important that this form is used whenever there are volunteers during emergency situations as it aids in keeping track of where volunteers are needed and for liability and WSCC purposes.

As part of annual emergency preparation, a volunteer recruitment and training campaign will be carried out at the time of annual updating and dissemination.

## 10.0 SPECIFIC HAZARD MANAGEMENT

A Hazard Identification Risk Assessment (HIRA) should be carried out by the LEMO. The hazards identified in the HIRA as having the greatest potential for disrupting the community are rated as follows:

Hazards	Probability of Occurrence	Severity of Impacts	Rating
1.0 Wildland Fire	4	5	20
2.0 Winter Storm	4	2	8
3.0 Pandemic	2	4	8
4.0 Major Spill/Leak	2	3	6
5.0 Critical Infrastructure failure	2	2	4

Table 3 Hazard Identification and Risk Assessments

To develop a HIRA:

- 1) List off all hazards that may pose a threat to your community;
- 2) Rank the probability of occurrence from 1-5, 1 being low and 5 being high probability of occurrence;
- 3) Rank severity of impacts from 1-5, 1 being low impact and 5 being severe impact. Keep in mind the human, building, environmental and the economy; and
- 4) Multiply your probability results and your impacts results to obtain your rating.

All specific emergency response plans can be found in Appendix B.

## 11.0 RECOVERY

### Termination of an Emergency

If a state of emergency is declared, the Mayor or alternate, on advice from the members of the LEMO, will declare the state of local emergency terminated when it is deemed appropriate to do so.

The Emergency Management Coordinator, on the direction of the Mayor, shall ensure that all agencies involved, and the Emergency Measures Services Section in Yellowknife are notified of the local emergency terminating.

### Recovery

Disaster recovery refers to actions taken to repair or restore conditions to an acceptable level through measures taken after a disaster impacts a community. This includes short term and long term measures such as the return of evacuees, trauma counselling, clean-up, reconstruction, economic impact studies and emergency financial assistance. Recovery efforts should be conducted with a view towards disaster risk reduction and forward-looking recovery measures that allow the community not only to recover from recent disaster events, but also to build back better to help overcome past vulnerabilities.

The Government of the Northwest Territories’ Disaster Assistance Policy provides financial support to assist individuals, small businesses, and community governments in recovering from a disaster and restoring damaged property to its pre-disaster condition. More information on the Disaster Assistance Policy can be found on MACA’s website.

## **APPENDIX A: LEMO RESPONSIBILITIES**

In an emergency, the LEMO will provide the overall direction and oversight. The members will carry out their specific responsibilities. Members shall maintain a complete record of all expenditures incurred and shall file that expenditure report with the Emergency Management Coordinator upon termination of the emergency. The following is a list of some LEMO members and some of their specific responsibilities.

### **Mayor or designate**

- Makes declaration of a state of local emergency
- Cancellation of a state of local emergency
- Notification (to residents, MACA and the media)
- Evacuation orders; and
- Request mutual aid/other government support.

### **EMC or designate**

- Coordination of all planning and response activities
- Recommend declaration/cancellation of a state of local emergency
- Implement plan
- Liaison with MACA, other governments and industry associations; and
- Overall communications arrangements.

### **Protective Services Department**

- Establish on scene IC as per department SOG;
- Conduct firefighting operations, oversee Emergency Medical Services, and provide fire fighting and EMS services;
- Coordinate site activities as required;
- Provide communication link from the site to the EMC and/or EOC;
- Support for search and rescue activities (with assistance from volunteers);
- Assist in evacuations; and
- Activate Mutual Aid agreements as required.

### **Director of Municipal Services**

- Provide/arrange for construction resources and services;
- Provide/arrange for transportation resources and services;
- Arrange potable water shuttles;
- Utilities shut down/restoration and public notices; and
- Damage assessment on public property.
- Assist the EMC in fulfillment of duties;
- Maintain communications with the Municipal Services Department.

### **Senior Administrative Officer**

- Track emergency expenditures; and
- Assist in dissemination of emergency information.
- Assist the Mayor and EMC in fulfillment of duties;
- Maintain communications with their respective departments.

**Bylaw Enforcement Officer and RCMP**

- Assess and report on degree of public danger;
- Security of life, site, property and evidence;
- Coordination/control of ground search and rescue;
- Traffic and crowd control;
- Site management when lead agency; and
- Support rescue and evacuation operations.

**Communications Coordinator**

- Provision of information to authorities and media outlets; and
- Provision of emergency public information to residents (through Mayor or SAO).

**Media/Public Spokesperson**

- Provision of emergency public information to residents and the media.
- Generally, Mayor or Emergency Management Coordinator unless delegated.

**Volunteer Coordinator**

- Register, assign, and track volunteers

## APPENDIX B: HAZARD SPECIFIC PLANS

### General Hazard Response

The following chart outlines actions that may be taken to mitigate, prevent and respond to emergencies. Refer to this General Hazard Response chart for an emergency that does not correspond to any of the subsequent Specific Hazards Plans.

MAJOR CONCERNS: Safety and security of Residents, Property Damage or Loss, Environmental Impacts, Infrastructure Protection, Disruption of normal services, Media/Public Information.

MITIGATION/PREVENTION	RATIONALE	ACTION BY
Community land use plans	<ul style="list-style-type: none"> <li>Incorporate risk reduction measures (ie flood risk mapping, community wildfire protection plan).</li> </ul>	Municipal Council
Building Bylaws	<ul style="list-style-type: none"> <li>Improve resilience by adopting more rigorous code requirements</li> </ul>	Municipal Council
Emergency back-up power for critical infrastructure	<ul style="list-style-type: none"> <li>Ensure emergency operations centres, community evacuation centres, power generating stations, telecommunications satellite uplinks, water treatment plants, sewage lift stations, and any mechanical sewage treatment plants are protected during interruptions in the supply of power.</li> </ul>	Facility owner(s)
PREPAREDNESS	RATIONALE	ACTION BY
Community Emergency Response Plan	<ul style="list-style-type: none"> <li>Ensure all agencies and individual emergency responders, officials and volunteers are familiar with local emergency arrangements and procedures and are aware of their role and responsibilities.</li> </ul>	LEMO
Public information/ awareness program to inform residents of the need to take proactive measures before, during and after an emergency	<ul style="list-style-type: none"> <li>To reduce individuals' exposure to risk before an emergency strikes and ensure timely recovery after a disaster impacts the community.</li> </ul>	LEMO
Community emergency training program	<ul style="list-style-type: none"> <li>Ensure emergency responders, officials and volunteers are prepared to fulfill their emergency role or function.</li> </ul>	LEMO

Emergency communications system(s) for first responders and local emergency officials	<ul style="list-style-type: none"> <li>• Ensure efficient and coordinated operational response through effective communications among all response agencies.</li> </ul>	Various member agencies of the LEMO
<b>RESPONSE</b>	<b>RATIONALE</b>	<b>ACTION BY</b>
Activate Emergency Plan	<ul style="list-style-type: none"> <li>• Coordinate all resources;</li> <li>• Engage response agencies; and</li> <li>• Inform Region through the MACA Regional Superintendent.</li> </ul>	Local Emergency Coordinator
Assessment of Situation	<ul style="list-style-type: none"> <li>• Assess incident reports and/or forecasts to determine appropriate response to the threat;</li> <li>• Determine if additional resources are needed;</li> <li>• Determine potential risk of secondary hazards (such as utilities failure, interruptions in communications links to the outside, risk to residents' personal safety or comfort); and</li> <li>• Determine need to declare a state of local emergency.</li> </ul>	LEMO
Secure the incident scene	<ul style="list-style-type: none"> <li>• Keep onlookers and traffic away from the emergency site and out of danger;</li> <li>• Control access to the evacuation collection area to avoid congestion and potential safety issues; and</li> <li>• Use barricades, signs, and media to restrict access.</li> </ul>	Bylaw Enforcement Officer (with support from RCMP), Works Foreman, Volunteers
Conduct emergency operations	<p>Arrange for:</p> <ul style="list-style-type: none"> <li>• Rescue or recovery;</li> <li>• Contain spills of hazardous substances;</li> <li>• Respond to issues of contamination of ground, water or air;</li> <li>• Demolition or removal of dangerous structures, equipment or vegetation; and</li> <li>• Undertake emergency repairs of critical infrastructure.</li> </ul>	LEMO

Inform Residents	<ul style="list-style-type: none"> <li>• Inform residents of the hazard or threat;</li> <li>• Ensure consistent and up-to-date messages to residents and other involved parties;</li> <li>• Inform residents of measures they can take to avoid risk or remove themselves from risk;</li> <li>• Provide instructions to residents regarding evacuation procedures or their requirement to prepare or act in the face of the threat; and</li> <li>• Keep residents advised of the hazardous situation as it develops.</li> </ul>	LEMO and Communications Coordinator
Coordinate Access and Information to the Media	<ul style="list-style-type: none"> <li>• Identify approved spokespersons.</li> <li>• Ensure only approved messaging is provided to the media.</li> </ul>	Communications Coordinator
Relocation/Evacuation	<ul style="list-style-type: none"> <li>• Refer to Evacuation Plan – Appendix C</li> </ul>	LEMO, MACA Regional Superintendent
Injuries	<ul style="list-style-type: none"> <li>• Conduct triage at the emergency site to determine medical priorities;</li> <li>• Evacuate for medical treatment; and</li> <li>• Provide comfort and shelter for injured as required.</li> </ul>	EMS Members, volunteers
Rescue of Stranded/injured People (with particular attention to the young, elderly and disabled, as well as others needing additional support).	<ul style="list-style-type: none"> <li>• Remove people from danger; and</li> <li>• Treat medical or psychological conditions, if required.</li> </ul>	Volunteers, RCMP and healthcare workers
Handling the dead	<ul style="list-style-type: none"> <li>• Confirm death and notify coroner;</li> <li>• Support Coroner activities.</li> </ul>	RCMP, EMS Members and Coroner.
Emergency Response Communications	<ul style="list-style-type: none"> <li>• Maintain up to date information flow among parties involved in emergency operations;</li> <li>• Ensure shared situational awareness; and</li> <li>• Establish required local (eg telephone, internet, VHF, UHF) and long range (eg telephone, internet, satellite phone, HF) communications links as circumstances require.</li> </ul>	LEMO and MACA

Liaison with other Government officials	<ul style="list-style-type: none"> <li>• Ensure proper authorities have most current and accurate information on the incident, possible impacts, and the potential for special assistance;</li> <li>• Consult on new developments and response options related to the emergency as may be required; and</li> <li>• Determine requirement for a formal Declaration of a State of Emergency or Local Emergency.</li> </ul>	Regional EMO (MACA Regional Superintendent), EMC / Mayor
Return to Evacuated Area	<ul style="list-style-type: none"> <li>• Return key groups to the community or affected area first to ensure all critical infrastructure and services are available.</li> <li>• Decision that it is safe for residents to return; and</li> <li>• Arrange for safe return of residents.</li> </ul>	LEMO and MACA Regional Superintendent
Damage Assessment	<ul style="list-style-type: none"> <li>• Determine extent of damage; and</li> <li>• Determine if the Disaster Assistance Program applies.</li> </ul>	LEMO, MACA Regional Superintendent

## 1.0 Wildfires

The following chart outlines actions that may be taken to mitigate, prevent and respond to a wildfire emergency.

MAJOR CONCERNS: Safety of Lives and Property, Utilities Failure

MITIGATION/PREVENTION	RATIONALE	ACTION BY
Establish land use bylaws	<ul style="list-style-type: none"> <li>Minimize risk by situating higher risk development (e.g. fuel storage facility) in appropriate locations in the community.</li> </ul>	Municipal Council
Ensure proper landfill management	<ul style="list-style-type: none"> <li>Ensure that proper landfill management practices continue to take place during high-risk fire season.</li> </ul>	Municipal Council
Implement Fire Smart guidelines in the community's wildland/urban interface area	<ul style="list-style-type: none"> <li>Maintain firebreaks and reduce underbrush in the areas surrounding the community;</li> <li>Reduce number of evergreen trees in high risk areas within the community;</li> <li>Advise residents to maintain property that is free of debris, tall grasses, underbrush and more flammable trees in close proximity to buildings; and</li> <li>Establish a system of permitted fires within the community boundaries.</li> </ul>	Municipal Council, LEMO, Volunteers, Fire Department, Residents.
PREPAREDNESS	RATIONALE	ACTION BY
Host a community FireSmart Day including individual and household preparedness messaging	<ul style="list-style-type: none"> <li>Community residents and volunteers to clean up brush, grasses and other fuel sources (jerry cans, propane tanks);</li> <li>Inform residents of personal preparedness measures to improve the fire safety of their homes and properties; and</li> <li>Host a community contest for various age groups to promote youth participation.</li> </ul>	LEMO, Fire Department, Volunteers
Educate residents on air quality procedures	<ul style="list-style-type: none"> <li>Hold information session prior to fire season to educate residents on proper protocol to follow should the air quality be impacted by smoke during wildfire season.</li> <li>Circulate key messages handout for residents and read out on local radio station.</li> </ul>	LEMO and Healthcare worker

RESPONSE	RATIONALE	ACTION BY
Activate Emergency Plan	<ul style="list-style-type: none"> <li>• Inform MACA Regional EMO; and</li> <li>• Call a LEMO meeting if required.</li> </ul>	EMC
Assessment of Situation	<ul style="list-style-type: none"> <li>• Define areas of risk;</li> <li>• Decide if additional resources required;</li> <li>• Determine the potential risk of secondary hazards (i.e. utility failure); and</li> <li>• Determine the need for a State of Local Emergency.</li> </ul>	LEMO, ECC and MACA Regional EMO
Inform Public	<ul style="list-style-type: none"> <li>• Notify residents of potential threat and recommended actions.</li> </ul>	LEMO
Fire Fighting	<ul style="list-style-type: none"> <li>• Coordination at the interface fire site.</li> </ul>	ECC, Municipal Works Foreman and Fire Dept.
Relocation/Evacuation	<ul style="list-style-type: none"> <li>• Determine need to evacuate an area;</li> <li>• Refer to Evacuation Action Plan – Appendix C.</li> </ul>	LEMO, MACA Regional EMO and ECC
Communications	<ul style="list-style-type: none"> <li>• Up to date information flow amongst parties involved in emergency response.</li> </ul>	LEMO, MACA Regional EMO, Municipal Works Vehicles, Volunteers
Public & Media Information, Instructions to Residents	<ul style="list-style-type: none"> <li>• Provision of consistent information.</li> </ul>	LEMO/Communications Coordinator
Security Control	<ul style="list-style-type: none"> <li>• Provide security of evacuated areas; and</li> <li>• Secure scene for subsequent investigation.</li> </ul>	LEMO, Fire Department, Bylaw, and RCMP
Refreshment Area	<ul style="list-style-type: none"> <li>• Provision of food and water to those engaged in the emergency response.</li> </ul>	LEMO
Road Clearance	<ul style="list-style-type: none"> <li>• To provide safe access and movement on community roadways.</li> </ul>	Municipal Works Foreman
Return to Evacuated Area	<ul style="list-style-type: none"> <li>• Return key groups to the community or affected area first to ensure all critical infrastructure and services are available.</li> <li>• Decision that it is safe for residents to return;</li> <li>• Ensure safe return of residents.</li> </ul>	LEMO, MACA Regional EMO
Damage Assessment	<ul style="list-style-type: none"> <li>• Determine extent of damage; and</li> <li>• Determine if the Disaster Assistance Policy applies.</li> </ul>	LEMO, MACA Regional EMO

## 2.0 Winter Storm

The following chart outlines actions that may be taken to mitigate, prevent and respond to a winter storm emergency.

Including: Electric, Water, Drainage, and Telecommunications.

MAJOR CONCERNS: Safety of lives and property.

MITIGATION/PREVENTION	RATIONALE	ACTION BY
Protection of housing	<ul style="list-style-type: none"> <li>• Ensure proper upkeep on roofs and siding</li> <li>• Consider alternate heat sources.</li> <li>• Keep property clear of debris.</li> </ul>	Homeowners
Survey homes with or without alternate sources of heat	<ul style="list-style-type: none"> <li>• Accommodate community residents without alternate sources of heat</li> </ul>	LEMO
PREPAREDNESS	RATIONALE	ACTION BY
Personal Preparedness	<ul style="list-style-type: none"> <li>• Residents devise their own plans for staying indoors throughout the duration of the wind storm.</li> </ul>	Community residents
RESPONSE	RATIONALE	ACTION BY
Gather information from weather services	<ul style="list-style-type: none"> <li>• If the winter storm is predicted to be severe or long lasting, proceed with plan; and</li> <li>• Select appropriate EOC</li> </ul>	Emergency Management Coordinator
Activate Emergency Plan	<ul style="list-style-type: none"> <li>• Coordinate all resources; and</li> <li>• Select appropriate EOC</li> </ul>	Emergency Management Coordinator
Assessment of Situation	<ul style="list-style-type: none"> <li>• Determine extent of problem;</li> <li>• Define affected area/ projected time frame;</li> <li>• Decide if additional resources required; and</li> <li>• Determine the potential risk of secondary hazards (i.e. power outages).</li> </ul>	LEMO, RCMP, Fire Department, Public Works
Inform Residents	<ul style="list-style-type: none"> <li>• Coordinate door-to-door resident notification; and</li> <li>• Mitigate by draining water from houses without power.</li> </ul>	LEMO, Volunteer Coordinator, Volunteers
Relocation/Evacuation	<ul style="list-style-type: none"> <li>• Determine need for relocation /evacuation;</li> <li>• Identify evacuation locations;</li> <li>• Establish emergency facility, shelter;</li> <li>• Coordinate supply of required resources (sleeping bags, drinking water, food); and</li> <li>• Coordinate transportation of residents out of emergency zone.</li> </ul>	RCMP, Fire Department, Public Works, Volunteers

Repairs and Restoration of Services lost	<ul style="list-style-type: none"> <li>• Contract available equipment as needed; and</li> <li>• Coordinate with utility services restoration of essential services.</li> </ul>	LEMO, Local Utilities, Public Works, External Agencies
Communications	<ul style="list-style-type: none"> <li>• Provide liaison amongst parties involved in Emergency Response</li> </ul>	LEMO
Traffic Control	<ul style="list-style-type: none"> <li>• Coordinate provision of required resources to points of need</li> </ul>	RCMP, Bylaw
Public & Media Information, Instructions to Residents	<ul style="list-style-type: none"> <li>• Ensure consistent messages, including instructions to public</li> </ul>	LEMO/Communications Coordinator

### 3.0 Pandemic

The following chart outlines actions that may be taken to mitigate, prevent and respond to a Pandemic emergency.

MAJOR CONCERNS: Safety of lives and disease control.

MITIGATION/PREVENTION	RATIONALE	ACTION BY
Health promotion	<ul style="list-style-type: none"> <li>Promote the necessity of vaccinations to residents; and</li> <li>Educate residents on washing hands frequently and coughing properly to avoid the spread of germs.</li> </ul>	Health Center
PREPAREDNESS	RATIONALE	ACTION BY
Health Centre preparedness	<ul style="list-style-type: none"> <li>Maintain sufficient supplies (vaccine, masks, gloves, etc) for managing infectious disease outbreaks.</li> </ul>	Health Center
EMS Department preparedness	<ul style="list-style-type: none"> <li>Maintain sufficient PPE and supplies to respond in a pandemic</li> </ul>	Director of Protective Services
RESPONSE	RATIONALE	ACTION BY
Gather Information	<ul style="list-style-type: none"> <li>The Health Centre will inform the SAO should there be a need.</li> </ul>	Health Center
Activate Emergency Plan	<ul style="list-style-type: none"> <li>Coordinate all resources; and</li> <li>Select appropriate LEMO.</li> </ul>	Emergency Coordinator
Assessment of the Situation	<ul style="list-style-type: none"> <li>Decide if additional resources Required;</li> <li>Determine the potential risk of secondary hazard (i.e., civil disorder).</li> </ul>	LEMO, Local; and Health Authorities.
Instructions to Residents	<ul style="list-style-type: none"> <li>Issue instructions to the public and advise them on protective measures.</li> </ul>	LEMO and Communications Coordinator
Ensure adequate supply of local resources	<ul style="list-style-type: none"> <li>Coordinate supply of required resources (i.e., fuel, PPE, drinking water, food, pharmaceutical supplies);</li> </ul>	LEMO and Communications Coordinator

Preventing Spread of Disease	<ul style="list-style-type: none"> <li>• Assist in the identification of disease and its vector;</li> <li>• Monitor the potential spread of disease; and</li> <li>• Isolate immediate area.</li> <li>• Initiate safe work practices and protocols for town and LEMO staff</li> </ul>	GNWT – Health & Social Services, MACA
Notification System	<ul style="list-style-type: none"> <li>• Notify ambulance; and</li> <li>• Notify local health-care facilities of casualties (number/type).</li> </ul>	LEMO
Establish Temporary Morgue (if required)	<ul style="list-style-type: none"> <li>• Verify suitable locations are prepared in the event of mass casualties</li> </ul>	LEMO
Communications	<ul style="list-style-type: none"> <li>• Up to date information flow among parties involved in Emergency Response.</li> </ul>	LEMO
Traffic Control & Securing Emergency Site	<ul style="list-style-type: none"> <li>• Coordinate traffic control and routes for emergency vehicles.</li> </ul>	RCMP, Bylaw, MACA
Public & Media Information, Instructions to Residents	<ul style="list-style-type: none"> <li>• Establish a news release system; and</li> <li>• Establish a public inquiry system.</li> </ul>	Communications Coordinator

## 4.0 Major Spill/Leak

The following chart outlines actions that may be taken to mitigate, prevent and respond to a Major Spill/Leak emergency.

MAJOR CONCERNS: Safety of lives, infrastructure, and environment.

MITIGATION/PREVENTION	RATIONALE	ACTION BY
Proper care promotion	<ul style="list-style-type: none"> <li>Promote the appropriate handling and storage of toxic materials;</li> <li>Promote WHMIS training.</li> </ul>	LEMO, Local Employers
PREPAREDNESS	RATIONALE	ACTION BY
Spill Kit Preparedness	<ul style="list-style-type: none"> <li>Maintain sufficient supplies (spill kits, etc) for managing spills.</li> </ul>	Facility owners/operators and ECC
Gather Information	<ul style="list-style-type: none"> <li>Consult with ECC personnel and facility owners/operators.</li> </ul>	Emergency Coordinator
RESPONSE	RATIONALE	ACTION BY
Activate Emergency Plan	<ul style="list-style-type: none"> <li>Coordinate all resources; and</li> <li>Select appropriate EOC.</li> <li>Inform Region through the MACA Superintendent.</li> </ul>	Emergency Coordinator
Assessment of the Situation	<ul style="list-style-type: none"> <li>Decide if additional resources Required;</li> <li>Determine the potential risk of secondary hazard (i.e., fire, health risk).</li> <li>Determine need to declare a state of local emergency.</li> </ul>	LEMO, ECC, Fire Department, RCMP and Health Authorities.
Instructions to Residents	<ul style="list-style-type: none"> <li>Issue instructions to the public and advise on protective measures.</li> </ul>	LEMO
Preventing Spread of Contamination	<ul style="list-style-type: none"> <li>Assist in the identification of contaminant and its vector;</li> <li>Isolate immediate area; and</li> <li>Investigate the source of contamination.</li> </ul>	ECC, RCMP, LEMO and fuel owners/operators.
Communications	<ul style="list-style-type: none"> <li>Up to date information flow among parties involved in Emergency Response.</li> </ul>	LEMO, RCMP, ECC, MACA, Local Health Facility and owners/operators.
Traffic Control & Securing Emergency Site	<ul style="list-style-type: none"> <li>Coordinate traffic control and routes for emergency vehicles.</li> <li>Coordination of protection of property; and</li> <li>Scene security for further investigation.</li> </ul>	Fire Department, RCMP

Relocation/Evacuation	<ul style="list-style-type: none"> <li>• Refer to Evacuation Plan – Appendix C</li> </ul>	LEMO and MACA Regional Superintendent
Public & Media Information, Instructions to Residents	<ul style="list-style-type: none"> <li>• Establish a news release system; and</li> <li>• Establish a public inquiry system.</li> </ul>	Communications Coordinator
Preliminary Clean Up	<ul style="list-style-type: none"> <li>• If determined safe deploy the spill kit; and</li> <li>• Plan for ongoing clean-up plan.</li> </ul>	ECC, LEMO and owners/operators.
Return to Evacuated Area	<ul style="list-style-type: none"> <li>• Decision that it is safe for residents to return.</li> </ul>	LEMO, Mayor and Council
Damage Assessment	<ul style="list-style-type: none"> <li>• Determine extent of damage.</li> </ul>	LEMO, MACA Regional Superintendent

## 5.0 Critical Infrastructure Failure

The following chart outlines actions that may be taken to mitigate, prevent and respond to a Critical Infrastructure Failure.

MAJOR CONCERNS: Safety of lives, infrastructure and environment.

MITIGATION/PREVENTION	RATIONALE	ACTION BY
Protection of housing	<ul style="list-style-type: none"> <li>• Drain piping systems in homes and tanks to prevent freezing and damage.</li> </ul>	LEMO
Survey homes with or without alternate sources of heat/water/septic	<ul style="list-style-type: none"> <li>• Accommodate community residents without alternative sources of heat, water and bathroom facilities.</li> </ul>	LEMO
PREPAREDNESS	RATIONALE	ACTION BY
Personal and Household Preparedness	<ul style="list-style-type: none"> <li>• Residents devise their plans for alternative housing with family, friends and/or neighbors with wood stoves and plans to conserve water.</li> </ul>	Community residents
RESPONSE	RATIONALE	ACTION BY
Gather information from Power Corporation	<ul style="list-style-type: none"> <li>• If power will be out for a long period of time proceed with the plan</li> </ul>	Emergency Coordinator
Gather information from Public Works	<ul style="list-style-type: none"> <li>• If water or sewage services will be out for a long period of time proceed with the plan</li> </ul>	Emergency Coordinator
Activate Emergency Plan	<ul style="list-style-type: none"> <li>• Coordinate all resources; and</li> <li>• Select appropriate EOC</li> <li>• Inform Region through the MACA Superintendent.</li> </ul>	Emergency Coordinator
Assessment of the Situation	<ul style="list-style-type: none"> <li>• Determine the extent of the problem;</li> <li>• Define the affected area;</li> <li>• Decide if additional resources required; and</li> <li>• Determine the potential risk of secondary hazards (i.e., fire).</li> <li>• Determine need to declare a state of local emergency.</li> </ul>	LEMO, RCMP, facility owners/ operators and MACA Regional Superintendent.

Inform Residents	<ul style="list-style-type: none"> <li>• Coordinate door-to-door resident notification;</li> <li>• Mitigate by draining water from houses without power; and</li> <li>• Mitigate by informing residents to conserve water should water and sewer services be interrupted.</li> </ul>	LEMO, Volunteer Coordinator, Volunteers
Relocation/Evacuation	<ul style="list-style-type: none"> <li>• Refer to Evacuation Plan – Appendix C</li> </ul>	LEMO and MACA Regional Superintendent.
Repairs and Restoration of the Service	<ul style="list-style-type: none"> <li>• Contract available equipment as needed; and</li> <li>• Coordinate with utility services restoration of essential services.</li> </ul>	LEMO, facility owners/operators and External Agencies
Communications	<ul style="list-style-type: none"> <li>• Provide liaison amongst parties involved in Emergency Response</li> </ul>	Facility owners/operators, LEMO and MACA Regional Superintendent.
Traffic Control	<ul style="list-style-type: none"> <li>• Coordinate traffic control and routes for emergency vehicles</li> </ul>	RCMP, Bylaw and volunteers.
Public & Media Information, Instructions to Residents	<ul style="list-style-type: none"> <li>• Ensure consistent messages, including instructions to public</li> </ul>	Communications Coordinator
Return to Evacuated Area	<ul style="list-style-type: none"> <li>• Decision that it is safe for residents to return.</li> </ul>	LEMO
Damage Assessment	<ul style="list-style-type: none"> <li>• Determine extent of damage.</li> </ul>	LEMO, MACA Regional Superintendent

## APPENDIX C: EVACUATION ACTION PLAN

### Evacuation

The following chart outlines actions that may be taken to facilitate an evacuation.

MAJOR CONCERNS: Movement, care, and safety of displaced residents.

PREPAREDNESS	RATIONALE	ACTION BY
Personal Preparedness	<ul style="list-style-type: none"> <li>• LEMO to distribute evacuation/ reception forms;</li> <li>• Residents to prepare emergency kits and prepare in case of evacuations.</li> </ul>	LEMO and residents.
RESPONSE	RATIONALE	ACTION BY
Activate Emergency Plan	<ul style="list-style-type: none"> <li>• Call LEMO meeting if required;</li> <li>• Notify MACA Regional Superintendent of necessity to evacuate;</li> <li>• Make a declaration of a state of local emergency if there is time; and</li> <li>• If a declaration is made forward the declaration to MACA Regional Superintendent.</li> </ul>	EMC
Assessment of Situation	<ul style="list-style-type: none"> <li>• Define areas to be evacuated;</li> <li>• Determine evacuation method. See Appendix C ;</li> <li>• Determine evacuation timeline;</li> <li>• Determine evacuation routes;</li> <li>• Coordinate all resources;</li> <li>• Decide if other support is required;</li> <li>• Determine priority evacuee groups; and</li> <li>• Determine the need to instruct residents regarding power/water shut offs, luggage restrictions, pet care and evacuee registration.</li> </ul>	LEMO, MACA Regional Superintendent
Inform Public and Put Residents on Evacuation Alert	<ul style="list-style-type: none"> <li>• Notify residents of evacuation timeline, evacuation method, priority evacuee groups, any luggage restrictions and the need to register at the Community and Recreation Center.</li> <li>• Registration forms should be made available and/or distributed – see Appendix I.</li> <li>• Should the evacuees be hosted in the community, activate Reception Action Plan- Appendix D.</li> </ul>	Communications Coordinator
MACA Regional Office notification	<ul style="list-style-type: none"> <li>• Inform MACA Regional Superintendent of evacuation timeline, method, and priority groups.</li> <li>• MACA Regional Superintendent to identify host community and arrange for evacuation transportation as requested by the community.</li> </ul>	Emergency Coordinator, LEMO

Communications	<ul style="list-style-type: none"> <li>Up to date information flow amongst parties involved in the evacuation.</li> </ul>	LEMO, MACA Regional Superintendent, Communications Coordinator, Volunteers
Evacuation Order	<ul style="list-style-type: none"> <li>Notify residents of evacuation order and instructions;</li> <li>Assist with evacuation as required; and</li> <li>Coordinate with MACA Regional Superintendent on method and reception community.</li> </ul>	LEMO and MACA Regional Superintendent.
Public & Media Information, Instructions to Residents	<ul style="list-style-type: none"> <li>Provision of consistent information; and</li> <li>Maintain ongoing sessions with displaced residents to keep them informed.</li> </ul>	Communications Coordinator
Security Control	<ul style="list-style-type: none"> <li>Coordinate the protection of property and relocation of resources where necessary; and</li> <li>Make arrangements for security of community when fully evacuated.</li> </ul>	LEMO and RCMP
Shelter in Place	<ul style="list-style-type: none"> <li>If evacuation is no longer an option consider shelter in place for remaining citizens.</li> <li>Use a modified reception plan Appendix D to register and accommodate those sheltering in place.</li> </ul>	LEMO, EMC, Fire Department
Documentation/Registration	<ul style="list-style-type: none"> <li>A record of all decisions, financial and evacuation details should be kept; and</li> <li>All evacuees should be registered prior to evacuation and again with the reception community once they arrive in the host community. Provide list to MACA Regional Superintendent.</li> </ul>	A designated LEMO member, volunteer, Host community, Volunteers.
Care for the ill/infirm	<ul style="list-style-type: none"> <li>Those residents requiring special assistance for evacuating must be considered; and</li> <li>An escort may need to accompany priority residents to offer care and bring prescription drugs, medical supplies or information for evacuees as appropriate.</li> </ul>	LEMO, Volunteers and healthcare workers

## Evacuation Overview

The decision to evacuate will be made by Mayor and Council with guidance from the Emergency Management Coordinator and LEMO. The LEMO will continuously monitor any situation that may result in the partial or complete evacuation of the Town of Fort Smith.

Keeping the public informed will be a priority and every effort will be made to pass new information on as it becomes available.

### *Vulnerable populations*

All patients/elders under medical care will travel with their medical records, prescription medication, support staff and any other resources deemed necessary by NTHSSA staff. Registration of all residents, patients and support staff will be completed in these facilities. A copy should be submitted annually to assist in planning for special considerations.

### *Pets*

No pets will be evacuated unless by personal vehicle. When deciding to take your pet, remember that reception centers will not accept pets. You must have a place to house your pet once you leave the community. Provisions for pets left in the community will be made where possible. If you decide to leave your pet in your home, alert the evacuation center before leaving town. Efforts will be made to check on and water your pet by volunteers if possible.

### *Evacuation Center*

The Fort Smith Community and Recreation Center and the PWK High School will be utilized as the Evacuation Center. The buildings will have areas that will be clearly identified and marked as to their various functions and usage. These areas are clearly marked on the building plans attached to and forming part of this Plan. All evacuation personnel will be clearly identified.

### *Registration*

Pre-Registration forms will be provided to all residents each year and be available on the town website to expedite the evacuation process. Residents will be asked to complete the form and have it ready should an evacuation be required.

If evacuating by personal vehicle, the evacuees will bring the registration form with them to the reception center in the receiving community. If you require evacuation assistance, bring the form with you to the evacuation center.

The Town of Fort Smith has been divided into various zones. These zones are clearly marked on the Town plan attached to and forming part of this Plan. The EMC may decide the order and sequence of evacuation of some or all zones based on the location and scale of the emergency.

## Evacuation by Road

Registration forms for an evacuation by road should be filled out by the driver of the vehicle and include all passengers that will be in the vehicle at the time of evacuation.

Residents evacuating in personal vehicles will be responsible for all personal items. Pets may be taken if it is safe to do so and they have a place to be housed in the reception community. If pets are left behind, then go to the Evacuation Center for animal shelter options.

Residents requiring transportation will proceed to the Evacuation Center. These evacuees will be limited in the amount of luggage that they can take with them. All luggage must be clearly identified and may be transported separately. Pets must be left behind. Pet shelter in place options will be given whenever possible.

### Check Point - Highway 5 West

RCMP, Bylaw and volunteers will establish barriers west of Bell Rock. Vehicles that require fuel or registration documents can be diverted onto the Old Bell Rock turnoff to maintain traffic flow.

All vehicles will be checked for a Registration Form, appropriate fuel levels, and be provided with an Evacuation Information Sheet.

### Check Point - Roads South

RCMP, Bylaw and volunteers will establish barriers at Pine Lake corner. Vehicles that require fuel or registration documents can be diverted into the Smiths Landing parking lot to maintain traffic flow.

All vehicles will be checked for a Registration Form, have fuel level checked, and be provided with an Evacuation Information Sheet.

#### Items required at the checkpoint:

1. Fuel filling capability (Gasoline and Diesel fuel trucks)
2. Registration forms/Evacuation Information Forms
3. Barricades to divert traffic
4. Signage
5. Water and food for checkpoint staff

## Evacuation by Water

People evacuating by personal watercraft will do so at their own risk. The same process of pre-registering is followed. If an evacuation to the South occurs, evacuation by boat may be coordinated.

## Evacuation by Air

Evacuation by air will only be possible with sufficient advance notice. Evacuation of this nature will likely be for vulnerable populations or people requiring special care and accommodations. This form of evacuation will likely happen earlier than an order and be pre-planned. Individual Institutions including the Health Center, Special Care Home, or Correctional Facilities may elect for an evacuation by air regardless of highway conditions. Those decisions will be made by the Emergency Management Coordinator in conjunction with the authority overseeing the institution.

## Return to the Community

After the State of Emergency has been officially declared over and it is safe for the evacuees to return, the Coordinator and LEMO will determine those individuals and groups that will return first to ensure the community is safe. These individuals may include the RCMP, Water Treatment Plant employees, NWTPC personnel, Airport personnel, Fire Department, Public Works personnel, NorthwesTel personnel, NTHSSA personnel, ECC personnel and anyone else deemed appropriate by the group.

The Coordinator, acting on advice from the LEMO and information available will decide when and how residence are returned to the community. Registration forms will be used to account for returning evacuees.

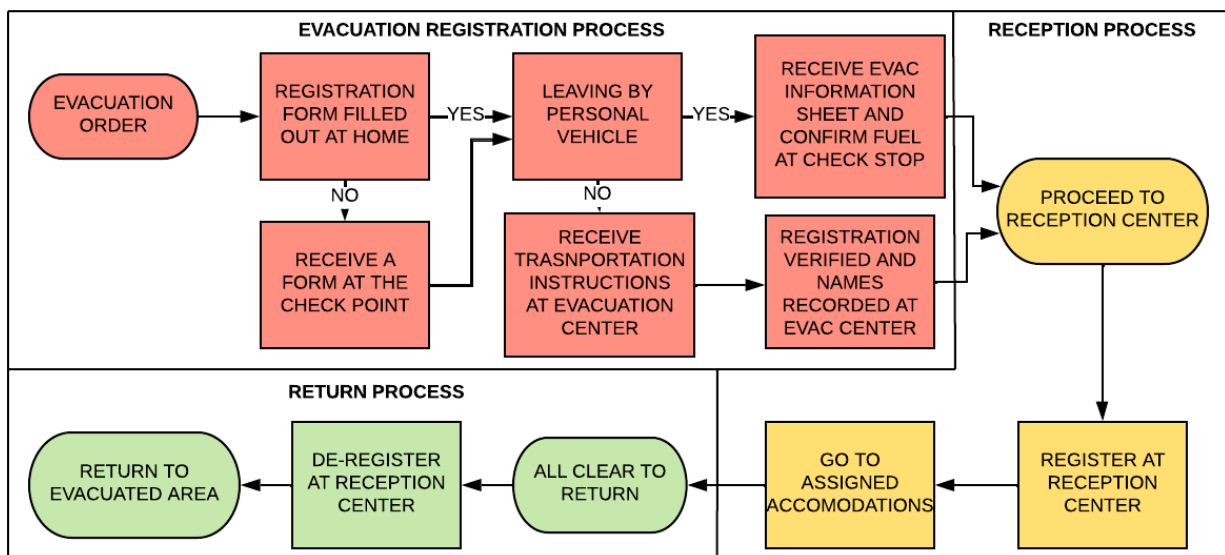


Figure 3 Registration Process Flowchart

## APPENDIX D: RECEPTION ACTION PLAN

### Reception Plan

Immediately upon official notification that the Town of Fort Smith is to receive and accommodate evacuees from an affected area of Fort Smith or another community the Coordinator and LEMO will enact the Reception Plan. This plan should be modified and used to accommodate shelter in place.

The following chart outlines actions that may be taken to facilitate the reception of evacuees from areas of Fort Smith or surrounding communities. Additional information for shelter in place considerations are included.

MAJOR CONCERNS: Care and safety of displaced residents.

RESPONSE	RATIONALE	ACTION BY
Activation of Emergency Plan	<ul style="list-style-type: none"> <li>Determine the need to activate the Town of Fort Smith Emergency Plan.</li> </ul>	LEMO
Reassessment of Situation	<ul style="list-style-type: none"> <li>Determine need to open reception center;</li> <li>Determine need for accommodations; and</li> <li>Determine need for food, blankets and other supplies.</li> </ul>	LEMO, EMC
Call for Volunteers	<ul style="list-style-type: none"> <li>Notify residents of situation;</li> <li>Request volunteers as needed to assist evacuees; and</li> <li>Register volunteers when they are assigned to duties.</li> </ul>	LEMO, EMC/Mayor
Evacuee Registration	<ul style="list-style-type: none"> <li>Register evacuees upon their arrival at the reception center.</li> <li>Once registration is complete the information must be sent to MACA's Regional EMO.</li> </ul>	LEMO, Volunteers.
Communications	<ul style="list-style-type: none"> <li>Up to date information flow amongst parties involved in reception efforts and to evacuees and residents.</li> </ul>	LEMO, MACA Regional EMO, Volunteers, Comms Coordinator
Public & Media Information, Instructions to Residents	<ul style="list-style-type: none"> <li>Provision of consistent information to evacuees, residence, and reception staff.</li> </ul>	Communications Coordinator
Security Control	<ul style="list-style-type: none"> <li>Coordinate the safety of people hosted and the protection of property in the reception center.</li> </ul>	LEMO, Volunteers

## Reception Registration

The Fort Smith Community and Recreation Center and PWK High School will become the Reception and Registration Center.

Accommodations may include:

- Thebacha college facilities
- Rec Center and school gymnasiums
- Commercial facilities
- Private homes if requested
- Any other suitable location as required

## Shelter in place modifications

If the reception plan is being implemented for a shelter in place the following considerations must be made:

- Consider a building capable of withstanding fire in a wildfire scenario – Steel structure free of combustibles in the surrounding area
- Consider a building with a backup power source and alternate heating in a winter storm/loss of power situation
- Engage the Fire Department and ECC to establish sprinkler and fire department protection. Consider the need to increase town water production and start the water tower fire pump.
- Close all windows and doors
- Turn off all building air handling exhaust and intake systems

## APPENDIX E: LEMO CONTACT SHEET

This Section is maintained and updated separately from the manual.

## **APPENDIX F: RESOURCE INVENTORY**

### **RESOURCE INVENTORY**

This section outlines the possible roles, responsibilities, and resources of various groups and organizations within the community and surrounding area.

It will be populated with a condensed version in the future.

## APPENDIX G: DECLARATION OF A STATE OF LOCAL EMERGENCY

Declaration of a State of Local Emergency:

Declaration of a State of Local Emergency	
Whereas the Town of Fort Smith is threatened due to _____(insert the nature and condition of the emergency)	
Therefore the Council declares that a State of Local Emergency exists in Fort Smith.	
Time:	Date:
Signatures:	

Community residents must be immediately notified once a declaration has been made. This public notice must be given by a means that is commonly acceptable to the community.

Public Announcement:

Public Announcement of a State of Local Emergency
The Council of the Town of Fort Smith declares a state of local emergency for the Town of Fort Smith due to _____(insert the nature and condition of the emergency).
The public is advised that for the duration of the emergency, the local authority may take any action deemed necessary as authorized by the Emergency Management Act.

## APPENDIX H: VOLUNTEER REGISTRATION

### Volunteer Registration Sheet

This form is to be used to record volunteer registration. In the “Volunteer Duties” column, list the volunteer duties that the individual will perform throughout the emergency event. For example, they may be assigned to perform reception duties or assist in evacuation registration.

NAME	CONTACT INFORMATION	VOLUNTEER DUTIES	SIGNATURE

## APPENDIX I: FORT SMITH EVACUATION AND RECEPTION REGISTRATION FORM

Family Name	Given Name	Preferred Name			
Age	Gender				
Street and Mailing Address					
Home Number		Cell Phone Number			
Email Address					
Destination If Not Checking in at Reception Center		Contact Number at Destination if Not Reception Center			
Preferred Language If not English		Special Assistance <input type="checkbox"/> Medical <input type="checkbox"/> Dietary <input type="checkbox"/> Clothing <input type="checkbox"/> Lodging <input type="checkbox"/> Other: _____			
<b>Emergency Contact:</b>	Name:				
	Phone Number:				
	Email Address				
<b>Household Members Other Than Above (Who are travelling with you)</b>					
	<b>Family Name</b>	<b>First Name</b>	<b>Age</b>	<b>Gender</b>	<b>Special Needs</b>
<b>1</b>					
<b>2</b>					
<b>3</b>					
<b>4</b>					
<b>5</b>					
<b>6</b>					
<b>7</b>					
<b>8</b>					
Method of Departure: <input type="checkbox"/> Vehicle <input type="checkbox"/> Bus <input type="checkbox"/> Aircraft <input type="checkbox"/> Road <input type="checkbox"/> Boat <input type="checkbox"/> ATV/Snowmobile License Plate or Vessel Registration Number: _____					

**\*\*\*Please have this form filled out prior to an evacuation being called. If you require special accommodations or transportation, please submit this form to the Community and Recreation center before an evacuation takes place \*\*\***



# EVACUATION CHECKLIST



FOLLOW ALL EVACUATION INSTRUCTIONS

**1**

**STAY FUELED! - KEEP YOUR VEHICLE ABOVE 3/4 TANK  
PACK UP! - HAVE A VEHICLE SAFETY KIT.**

**2**

**REGISTER! - BRING THIS FORM WITH YOU WHEN  
EVACUATING BY VEHICLE. BRING THIS FORM WITH YOU  
TO THE REC CENTER IF YOU NEED TRANSPORTATION.**

**3**

**LOAD UP! PACK UP YOUR FAMILY, YOUR EVACUATION  
KIT, AND ANY OTHER ESSENTIALS.**

**4**

**FOLLOW ALL EVACUATION INSTRUCTIONS FROM THE  
TOWN OF FORT SMITH. EVERY SITUATION IS UNIQUE.  
FOLLOW ALL DIRECTIONS PROVIDED AT CHECK STOPS.**

**5**

**STAY UPDATED! FOLLOW TOWN SOCIAL MEDIA, LOCAL  
RADIO, AND REGISTER WITH THE ALERT SYSTEM FOR  
UPDATES.**

FOR MORE INFO VISIT: [WWW.FORTSMITH.CA](http://WWW.FORTSMITH.CA)

## APPENDIX J: EVACUATION NOTICES AND ALERTS



### EVACUATION NOTICE

**From: Fort Smith Emergency Management Organization**

**Issued: \_\_\_\_\_**

**Area: Community of FORT SMITH NT.**

**Description:**

This notice is to advise the residents of the community of Fort Smith of a \_\_\_\_\_ currently in the area which may present an increased risk to the community endangering life and/or property. Residents and visitors are advised to prepare for the emergency and/or evacuation if necessary.

For on-going updates visit the Community's website at [www.Fortsmith.ca](http://www.Fortsmith.ca) or the town Facebook page.

**Instructions:**

The community of Fort Smith is advised to prepare for the emergency and/or evacuation if necessary. Residents are asked to monitor news sources and keep aware of the situation. Ensure that an emergency registration form is filled out for your household. Prepare any important documents, medication, personal belongings, and preparedness kits in case of an evacuation. Keep your vehicle fueled above  $\frac{3}{4}$  of a tank.



## EVACUATION ALERT

**From: Fort Smith Emergency Management Organization**

**Issued: \_\_\_\_\_**

**Area: Community of FORT SMITH NT.**

**Description:**

A \_\_\_\_\_ is affecting the community of Fort Smith and everyone in the area must be prepared to evacuate immediately. In the event an evacuation order is given, anyone needing transportation to leave the area should go to the Community and Recreation Center and arrangements will be made to transport people from the area.

Residents and visitors are requested to monitor news sources and keep aware of the threatening situation.

For on-going updates visit the Community's website at [www.Fortsmith.ca](http://www.Fortsmith.ca) or the town Facebook page.

**Instructions:**

The community of Fort Smith must be prepared to evacuate on short notice. In the event an evacuation order is issued, everyone is asked to have their pre-registration forms with them. If you do not have one it will be provided to you at the \_\_\_\_\_ Check stop. If you require transportation accommodations, please proceed to the Community and Recreation Center once an order has been issued. Please ensure that you have any important documents, medication, personal belongings, and preparedness kits and that your vehicle is fueled above  $\frac{3}{4}$  of a tank.



## EVACUATION ORDER

**From: Fort Smith Emergency Management Organization**

**Issued: \_\_\_\_\_**

**Area: Community of FORT SMITH NT.**

**Description:**

A \_\_\_\_\_ is occurring in/near Fort Smith and everyone in the area MUST evacuate immediately. Anyone needing transportation to leave the area should go to the Community and Recreation Center and transportation will be provided.

For on-going updates visit the Community's website at [www.Fortsmith.ca](http://www.Fortsmith.ca) or the town Facebook page.

**Instructions:**

The community of Fort Smith must evacuate immediately. Those needing assistance to leave should go to the Community and Recreation Center to arrange transportation. Evacuees travelling by personal vehicle are asked to take their pre-registration forms and calmly evacuate towards \_\_\_\_\_. If you do not have a form it will be provided to you at the \_\_\_\_\_ Check Point. If you require travel accommodations please proceed calmly to the Community and Recreation Center. Please ensure that you have any important documents, medication, personal belongings, and preparedness kits and that your vehicle is fueled above  $\frac{3}{4}$  of a tank.



## EVACUATION ALL CLEAR

**From: Fort Smith Emergency Management Organization**

**Issued: \_\_\_\_\_**

**Area: Community of FORT SMITH NT.**

**Description:**

The \_\_\_\_\_ event in Fort Smith is now under control and the hazard area has been declared safe. The Evacuation Order is no longer in effect. Residents are advised to report to the reception centre for information on the community re-entry plan and transport arrangements. Residents will also be advised of services available and precautions and instructions on dealing with the impacts of the emergency.

For on-going updates visit the Community's website at [www.Fortsmith.ca](http://www.Fortsmith.ca) or the town Facebook page.

**Instructions:**

Residents are advised to report to the reception centre for information on the community re-entry plan and transport arrangements. Residents will also be advised of services available and precautions and instructions on dealing with the impacts of the emergency.

**APPENDIX K: MAPS**  
**Registration and Reception Facility**

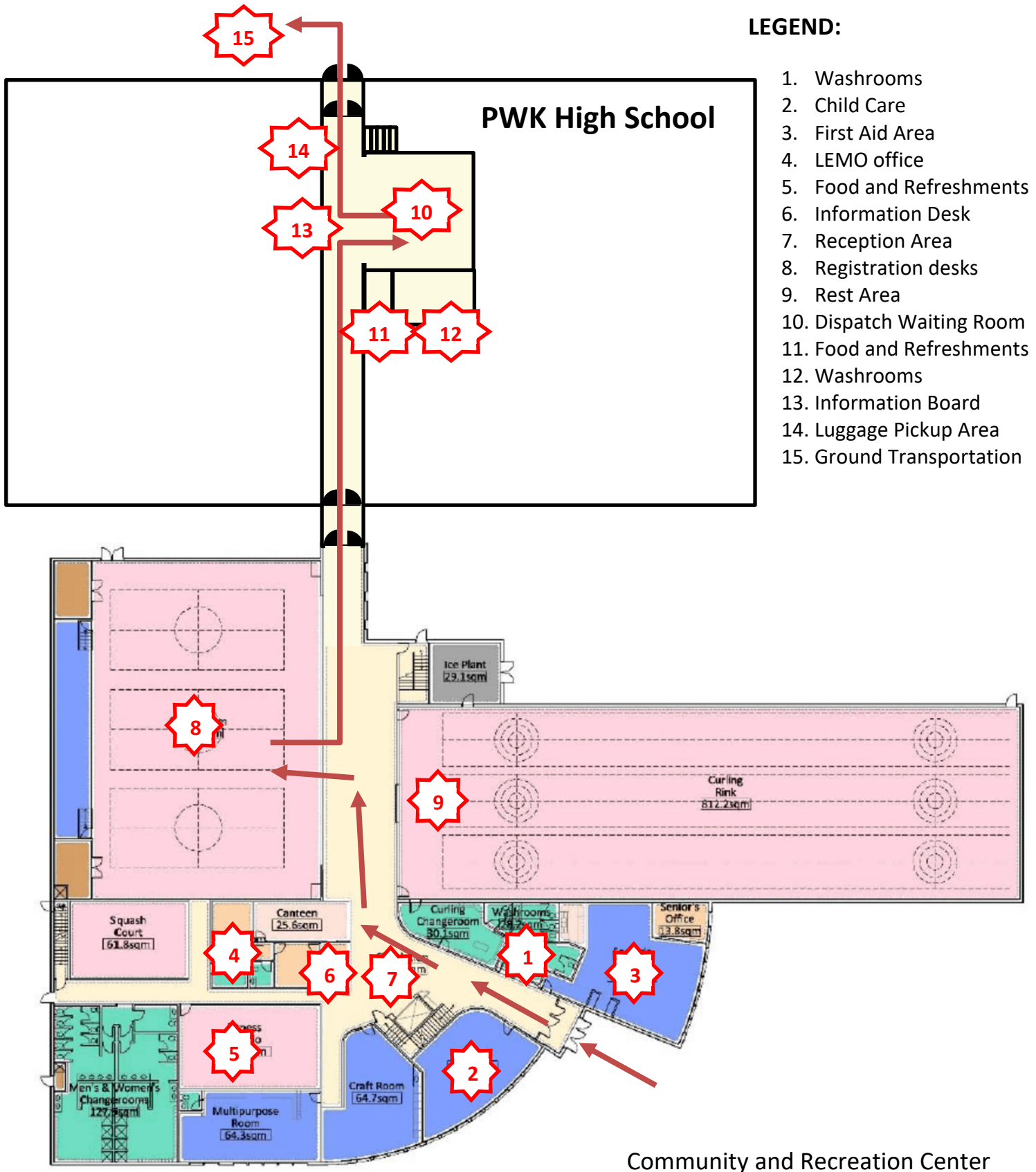
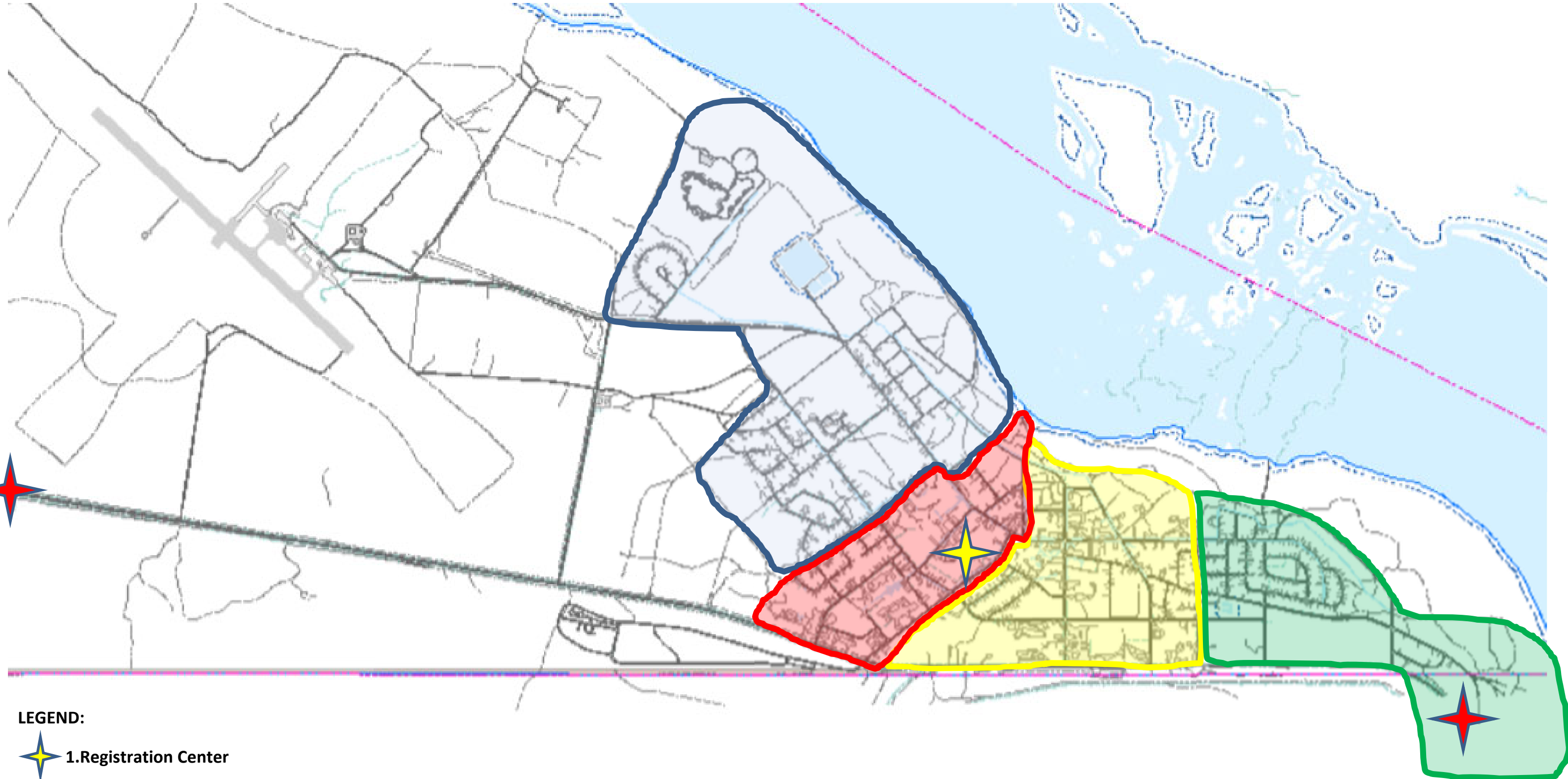




Figure 4 Registration and Reception Facility Layout

Town Muster Stations and Evacuation Zones



**LEGEND:**

-  1. Registration Center
-  2. Evacuation Check Points



**THE MUNICIPAL CORPORATION OF THE TOWN OF FORT SMITH  
BY-LAW 1049**

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A BY-LAW OF THE MUNICIPAL CORPORATION OF THE TOWN OF FORT SMITH, IN THE NORTHWEST TERRITORIES, TO ADOPT AN EMERGENCY RESPONSE PLAN, PASSED PURSUANT TO THE EMERGENCY MEASURES ACT S.N.W.T 2018, C.17 IN FORCE NOVEMBER 30, 2018, SI-013-2018 AND SECTION 28 OF THE CITIES, TOWNS AND VILLAGES ACT, S.N.W.T. 2008, C.22, OR AMENDMENTS AND REVISIONS AS APPROVED.

WHEREAS, the Council of the Town of Fort Smith is responsible for the direction and control of its emergency response and is required to prepare and approve Emergency Response Plans and programs, appoint a Local Emergency Management Committee, establish and maintain a Local Emergency Management Organization; appoint a Coordinator of the Local Emergency Management Organization and establish the duties of the Coordinator;

NOW THEREFORE the Council of the Municipal Corporation of the Town of Fort Smith, at a duly assembled meeting enact as follows:

**1. Short Title**

This By-Law shall be cited as the Emergency Management By-Law.

**2. Definitions**

- a. "Council" means the Council of the Town of Fort Smith;
- b. "SAO" means the Senior Administrative Officer for the Town of Fort Smith;
- c. "Town" means the Municipal Corporation of the Town of Fort Smith;
- d. "Act" means the Emergency Measures Act SNWT 2018, c-17, or amendments and revisions approved;
- e. "Emergency" means an urgent, sudden, and serious event or an unforeseen change in circumstances that necessitates immediate action to remedy harm or avert imminent danger to life, health, or property;
- f. "The Coordinator" means the Emergency Management Coordinator;
- g. "The Plan" or "Emergency Plan" means the Fort Smith Emergency Management Plan;
- h. "Organization" means the Emergency Management Organization;
- i. "EMC" means the Emergency Management Committee;
- j. "LEMO" means the Local Emergency Management Organization;
- k. "Emergency Management Committee" a committee to advise Council on the development and maintenance of emergency plans and programs.



**THE MUNICIPAL CORPORATION OF THE TOWN OF FORT SMITH  
BY-LAW 1049**

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**3. Emergency Management Coordinator**

- a. The Director of Protective Services is hereby appointed as the Emergency Management Coordinator for the Town of Fort Smith;
- b. The SAO shall be the alternate Emergency Management Coordinator.

**4. Coordinator Responsibilities**

The coordinator or their designate shall:

- a. Prepare and maintain the Fort Smith Emergency Management Plan and related plans and programs for the Town of Fort Smith;
- b. coordinate all emergency services and other resources used in an emergency;
- c. develop and implement annual public education and awareness programs;
- d. Develop and implement an annual Emergency Plan review and tabletop exercise training event of the Emergency Plan;
- e. Exercise the authorities and responsibilities as granted by the Act and the Emergency Plan.

**5. Senior Administrative Officer Responsibilities**

The SAO shall:

- a. Act as the alternate Emergency Management Coordinator when required;
- b. Submit to Council an accounting of the costs of an emergency management response;
- c. Make available Town resources as are reasonably identified and requested by the Emergency Management Coordinator for emergency preparedness and emergency response;
- d. In coordination with the Director of Protective Services, prepare an annual budget related to emergency management to present to Mayor and Council.

**6. Local Emergency Management Organization**

There is hereby established a LEMO to advise the Town on the development of emergency plans and programs. The LEMO shall:

- a. Review the Emergency Plan and related plans and programs on an annual basis;
- b. Make such recommendations to the Town as the organization considers appropriate respecting the Emergency Plan and related plans and programs;
- c. Advise the Town on the status of the Emergency Plan and related plans and programs at least once each year;
- d. Provide assistance and guidance during emergency response activities as requested.



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**7. Composition of the Local Emergency Management Organization**

- a. The LEMO shall be composed of those representatives listed in the Emergency Plan.

**8. Emergency Management Committee**

There is hereby established an Emergency Management Committee to act as the agent of Council to carry out its statutory powers and obligations under the Act, provided that the Emergency Management Committee shall not have the power:

- a. To declare, renew, or terminate a state of local emergency;
- b. To appoint its own members;
- c. To provide for payment of expenses of the members of the Emergency Management Committee; or
- d. To approve the Town's Emergency Plans and programs.

**9. Composition of the Emergency Management Committee**

The Emergency Management Committee shall:

- a. Consist of members who shall be appointed by resolution of Council;
- b. Consist of the SAO, Director of Protective Services, Director of Municipal Services, Director of Community Services, Director of Corporate Services, Mayor, and two (2) Councillors.
- c. The initial appointments of the two members of Council to the Committee shall be made when this bylaw has passed, and terms shall be effective for three years or until the next Council election, whichever comes first.
- d. Subsequent appointments shall be made each Council cycle.

**10. Quorum of the EMC**

- a. A quorum of the Emergency Management Committee consists of a majority of its members.

**11. Duties of Council**

- a. Council shall:
  - i. By resolution, appoint two of its members to serve on the Emergency Management Committee;
  - ii. Provide for the payment of expenses of the members of the Emergency Management Committee;
  - iii. Ensure that emergency plans and programs are prepared to address potential emergencies or disasters in the Town of Fort Smith by way of annual plan review;



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- iv. Ensure the public is informed of the Emergency Management Program and community risks by way of the EMC;
- v. Review and revise the Emergency Management Bylaw as required.
- vi. Any other duties as listed in the Emergency Plan.

b. Council may:

- i. By by-law, borrow, levy, appropriate, and expend, without consent of the electors, all sums required for the operation of the Emergency Management Organization;
- ii. Enter into agreements with and make payments or grants, or both, to persons or organizations for the provision of services in the development or implementation of emergency plans or programs, including mutual aid plans and programs; and
- iii. During or within 60 days after the declaration of a state of local emergency, by by-law, borrow the necessary funds to pay for the expenses of the emergency under the provisions and conditions of the Act.

**12. Repeal**

That By-law 399 is hereby repealed.

**13. Effect**

This by-law shall take full force and effect upon the date that this by-law receives third and final reading.

READ FOR A FIRST TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D. 2023.

READ FOR A SECOND TIME THIS \_\_\_\_ DAY OF \_\_\_\_\_, A.D. 2023.

READ FOR A THIRD TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D. 2023.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
SENIOR ADMINISTRATIVE OFFICER

I hereby certify that this bylaw has been made in accordance with the requirements of the *Cities, Towns and Villages Act* and the bylaws of the Municipal Corporation of the Town of Fort Smith.

\_\_\_\_\_  
SENIOR ADMINISTRATIVE OFFICER



**THE MUNICIPAL CORPORATION OF THE TOWN OF FORT SMITH  
BY-LAW 1048**

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A BY-LAW OF THE MUNICIPAL CORPORATION OF THE TOWN OF FORT SMITH, IN THE NORTHWEST TERRITORIES, TO ALLOW FOR THE ORDERLY, OPEN AND EFFICIENT CONDUCT OF ITS MEETINGS AND TO ESTABLISH TERMS OF REFERENCE FOR ITS STANDING COMMITTEES, AMENDMENT TO BYLAW 902 TO UPDATE THE ESTABLISHMENT OF STANDING COMMITTEES TO INCLUDE A PROTECTIVE SERVICES STANDING COMMITTEE, PASSED PURSUANT TO SECTIONS 22 – 40 INCLUSIVE, OF THE *CITIES, TOWNS AND VILLAGES ACT*, S.N.W.T. 2003, C-22.

WHEREAS, the Council of the Municipal Corporation of the Town of Fort Smith, in the Northwest Territories, deems it to be in the public interest to establish rules respecting the procedures for Council; and to allow for the orderly, open, and efficient conduct of its meetings; and to establish the appointment and terms of reference for its standing committees;

NOW THEREFORE, the Council of the Town of Fort Smith, at a duly assembled meeting enacts as follows:

1. Section 25 “Committees of Council” of the “Council Procedures Bylaw 902” be repealed and replaced with Section 2 of Bylaw 1048.
2. Committees of Council
  - a. Establishment of Standing Committees
    - (i) The following Standing Committees of Council are hereby established:
      1. The Committee of the Whole;
      2. The Standing Committees on:
        - (i) Corporate Services
        - (ii) Protective Services
        - (iii) Community Services
        - (iv) Municipal Services
  - b. Committee of the Whole
    - (i) The Committee of the Whole shall consider all matters of concern to the Municipal Corporation;
    - (ii) The Committee of the Whole shall meet as outlined in the Council Procedures Policy.
  - c. Standing Committees on Corporate Services, Protective Services, Community Services, and Municipal Services.
    - (i) The Standing Committees shall be appointed by resolution, on the recommendation of the Mayor;
    - (ii) These Standing Committees shall be comprised of all members of Council;
    - (iii) All members of Council may attend a meeting of these Standing Committees;
    - (iv) The Mayor, by virtue of his or her office, is a member of these Standing Committees;



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- (v) The duties and responsibilities of these Standing Committees shall be described in the Corporate Services, Protective Services, Community Services, and Municipal Services Policies.

3. This bylaw will come into effect upon receiving third and final reading.

READ FOR A FIRST TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D. 2023.

READ FOR A SECOND TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D. 2023.

READ FOR A THIRD TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, A.D. 2023.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
SENIOR ADMINISTRATIVE OFFICER

I hereby certify that this bylaw has been made in accordance with the requirements of the *Cities, Towns and Villages Act* and the bylaws of the Municipal Corporation of the Town of Fort Smith.

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SENIOR ADMINISTRATIVE OFFICER