

TOWN OF DIDSBURY AGENDA Regular Council Meeting

Tuesday, April 22, 2025, 6:00 pm Council Chambers 1606 14 Street

Pages

1.	CALL 1	O ORDER	
2.	ADOP	FION OF THE AGENDA	
3.	DELEG	ATIONS/PRESENTATIONS	
	3.1	MNP LLP - 2024 Audit Report	3
	3.2	Business Arising from Delegations - 2024 Audited Financial Statements	4
4.	ADOP	FION OF MINUTES	
	4.1	April 8, 2025 Regular Council Meeting Minutes	34
	4.2	April 14, 2025 Special Council Meeting Minutes	43
5.	PUBLI	CHEARINGS	
6.	CAO R	EPORT Development Report as of April 16, 2025	46
	•	Condenser Unit Update	
	•	Outstanding Resolutions	
	•	Economic Development Award	
	•	Municipal Enforcement First Quarter Report	
	•	Didsbury Fire Department First Quarter Report	
	•	Action Request First Quarter Report	
7.	BYLAV	VS & POLICIES	
	7.1	Tax Rate Bylaw 2025-05	61
	7.2	Borrowing Bylaw 2025-07	67
	7.3	HR 007-25 Hiring Policy	71
8.	BUSIN	ESS	
	8.1	East Reservoir - Award Recommendation	77
	8.2	Awarding of Assessment Services Contract	79
	8.3	2025 Roadworks - Award Recommendation	80
	8.4	Institutional Voting Locations	81
	8.5	2025 Economic Development Priorities and Marketing Plan	82
	8.6	Expenses for CAO Recruitment Services	85
	8.7	Policy and Governance Committee Recommendation - Council Remuneration and PD Policy	86
	8.8	Housing Needs Assessment	87
9.	COUN	CIL REPORTS AND MEETING HIGHLIGHTS	113
10.		ESPONDENCE AND INFORMATION Letter from Minister McIver - Bill 50	114

11. QUESTION PERIOD

12. CLOSED MEETING

- 12.1 Rosebud Valley Campground as per section 19 of the FOIP Act
- 12.2 Shantz Land Sale as per section 16 of the FOIP Act
- 12.3 Council Expense Claim Request Approval as per section 24 of the FOIP Act

13. RECONVENE

14. ADJOURNMENT



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow. Mission: Creating the Place to Grow.

MEETING DATE:	April 22, 2025
SUBJECT:	Item 3.1: MNP LLP – 2024 Audit Report
ORIGINATING DEPARTMENT:	Corporate Services

BACKGROUND/PROPOSAL:

Melisa Milne, Partner, and Sean Jones, Manager of MNP LLP will be presenting an overview of the 2024 Independent Auditor's Report and audited financial statements.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Section 276(1) of the *Municipal Government Act* Chapter M-26 RSA 2000 states that each municipality must prepare annual financial statements of the municipality for the immediately preceding year.

Council will be asked to formally approve the Financial Statements during the *Business Arising from Delegations* agenda item.

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To thank the representatives from MNP LLP for their presentation of the 2024 audit report and presentation of the 2024 audited financial statements.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow. Mission: Creating the Place to Grow.

MEETING DATE:	April 22, 2025
SUBJECT:	Item 3.2: Business Arising from Delegation - 2024 Audited Financial
	Statements
ORIGINATING DEPARTMENT:	Corporate Services

BACKGROUND/PROPOSAL:

The Town of Didsbury is required by the Municipal Government Act s. 276 to have an independent financial audit of the financial statements performed annually.

MNP LLP joined the meeting as a delegation to present the audit findings report followed by a presentation of the financial statements by Administration.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The audited financial statements are presented and approved by Council in April of each year and then submitted to the Province prior to the deadline of May 1. The draft audited financial statements are included supplementary to the MNP LLP delegation agenda item.

ALIGNMENT WITH STRATEGIC PLAN

1. Strategically Managed Infrastructure

RECOMMENDATION

To approve the 2024 audited financial statements as presented.

Consolidated Financial Statements of

TOWN OF DIDSBURY

Year ended December 31, 2024

Management's Responsibility

To the Mayor and Councillors of the Town of Didsbury:

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

Council is composed entirely of individuals who are neither management nor employees of the Town. Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the consolidated financial statements. Council fulfills these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. Council is also responsible for the appointment of the Town's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both Council and management to discuss their audit findings.

Acting Chief Administrative Officer

Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

		2024		2023
Financial assets				
Cash and cash equivalents (Note 2)	\$	11,949,357	\$ 9,1	14,824
Connect First Credit Union shares		15,996		15,232
Taxes and grants in place of taxes (Note 3)		407,671	3	80,964
Trade and other receivables (Note 4)		1,739,470	1,6	92,897
Loans receivable (Note 5)		197,332	2	01,078
Land held for resale (Note 6)		476,505	1,2	17,535
		14,786,331	12,6	22,530
Financial liabilities		004.004	0	00 404
Accounts payable and accrued liabilities		984,861 75 cos		29,431
Deposit liabilities		75,625		45,373
Employee benefit obligation (Note 7)		145,042		58,526
Deferred revenue (Note 8)		3,358,999		48,116
Long-term debt (Note 9)		1,504,902 6,069,429		88,187 69,633
		0,000,120	0,0	00,000
Net financial assets		8,716,902	6,9	52,897
Non-financial assets				
Tangible capital assets (Schedule II)		62,694,046	63,2	76,124
Land held for resale (Note 6)		928,419		07,919
Inventory for consumption		46,005		53,787
Prepaid expenses and deposits	_	40,470		13,669
		63,708,940	64,0	51,499
Contingent liabilities (Note 19)				
Commitments (Note 20)				
Accumulated surplus (Note 12)	\$	72,425,842	\$ 71,0	04,396

Consolidated Statement of Operations

Year ended December 31	2024, with com	parative information for 2023
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	Budget	 2024	2023
	(note 23)		
Revenue			
Net municipal property taxes (Note 14)	\$ 5,239,862	\$ 5,250,344	\$ 5,126,934
Government transfers for operating (Note 15)	1,463,004	1,427,150	1,862,037
Sales and user fees	4,861,308	4,776,855	4,865,259
Franchise fees	880,000	923,760	870,944
Investment income	75,000	473,327	423,437
Penalties and fines	131,500	125,107	152,612
Licenses and permits	148,500	209,439	168,805
Total revenue	12,799,174	13,185,982	13,470,028
Expenses (Note 16)			
Legislative	306,967	317,385	298,724
Administration	933,821	1,030,721	819,179
Protective services	2,064,920	1,876,157	1,990,574
Transportation services	2,485,228	2,606,027	2,859,152
Water and wastewater services	3,135,786	3,012,481	2,724,499
Waste management services	516,259	454,076	537,897
Planning and development	661,900	646,624	602,043
Recreation, parks and culture	3,103,302	3,025,123	2,994,640
Community services	562,634	456,343	470,368
Total expenses	13,770,817	13,424,937	13,297,076
Excess (deficiency) of revenue over expenses			
before other	(971,643)	(238,955)	172,952
Other			
Government transfers for capital (Note 15)	4,870,461	1,378,129	1,721,095
Gain on disposal of land held for resale	-	294,470	-
Gain (loss) on disposal of tangible capital assets	-	(12,198)	10,543
Excess (deficiency) of revenue over expenses	\$ 3,898,818	\$ 1,421,446	\$ 1,904,590
Accumulated surplus, beginning of year	71,004,396	71,004,396	69,099,806
Accumulated surplus, end of year	\$ 74,903,214	\$ 72,425,842	\$ 71,004,396

Consolidated Statement of Change in Net Financial Assets

	Budget	2024	2023
Excess (deficiency) of revenue over expenses \$ Acquisition of tangible capital assets Amortization of tangible capital assets Land held for resale reclassified to tangible capital assets Tangible capital assets reclassified to land held for resale Proceeds on disposal of tangible capital assets	(8,803,054) 2,429,140	\$ 1,421,446 (1,894,260) 2,429,140	<pre>\$ 1,904,590 (2,821,068) 2,327,146 (104,034) 20,530 26,730 (10,010)</pre>
(Gain) loss on disposal of tangible capital assets	- (2,475,096)	12,198 2,003,524	(10,543) 1,343,351
Land held for resale reclassified to non-financial assets Decrease (increase) in prepaid expenses and deposits Consumption (purchase) of supplies inventory		(720,500) 473,199 7,782	(207,919) (413,850) (5,037)
Increase (decrease) in net financial assets	- (2,475,096)	(239,519) 1,764,005	(626,806) 716,545
Net financial assets, beginning of year	6,952,897	6,952,897	6,236,352
Net financial assets, end of year	4,477,801	\$ 8,716,902	\$ 6,952,897

Year ended December 31, 2024, with comparative information for 2023

Consolidated Statement of Cash Flows

Year ended December 31	2024	, with comparative information for 2023
	202 1,	

		2024	2023
Cash provided by (used in):			
Operating activities:			
Excess of revenue over expenses	\$	1,421,446	\$ 1,904,590
Non-cash items included in annual surplus:			
Amortization of tangible capital assets		2,429,140	2,327,146
Gain on disposal of land held for resale		(294,470)	-
(Gain) loss on disposal of tangible capital assets		12,198	(10,543)
Change in non-cash operating balances:			
Taxes and grants in place of taxes		(26,707)	118,990
Trade and other receivables		(46,573)	516,246
Prepaid expenses and deposits		473,199	(413,850)
Accounts payable and accrued liabilities		55,430	(204,500)
Inventories for consumption		7,782	(5,037)
Employee benefit obligations		(13,484)	17,581
Deposit liabilities		30,252	10,125
Deferred revenue		910,883	(361,351)
		4,959,096	3,899,397
Capital activities:		(4.00.4.000)	(0.004.000)
Acquisition of tangible capital assets		(1,894,260)	(2,821,068)
Proceeds on disposal of tangible capital assets	—	35,000	26,730
Investing activities:		(1,859,260)	(2,794,338)
Dividends on short-term investment		(764)	(793)
Proceeds on disposal of land held for resale		315,000	(700)
Increase in restricted cash balance		(823,497)	(63,869)
Collection of loans receivable		3,746	5,824
		(505,515)	(58,838)
Financing transactions:		(000,010)	(00,000)
Payments on long-term debt		(583,285)	(563,598)
Change in cash and cash equivalents		2,011,036	482,623
Cash and cash equivalents, beginning of year	\$	7,753,060	\$ 7,270,437
Cash and cash equivalents, end of year	\$	9,764,096	\$ 7,753,060
Cash and cash equivalents is made up of:			
Cash	\$	11,949,357	\$ 9,114,824
Less: restricted (Note 2)		(2,185,261)	(1,361,764)
		9,764,096	\$ 7,753,060

Consolidated Financial Statements

Schedule I - Segmented Information

For the year ended December 31, 2024		Protective Services	Т	ransportation Services	Water a Wastewa		Waste Management		Planning and Development	Recreation, Parks and Culture	Community Services		General Government		2024 Total
Revenue:															
Net municipal taxes	\$	- :	\$	- \$			\$-	\$	-	\$ - \$	-	\$	5,250,344	\$	5,250,34
Government transfers for operating		251,888		2,100			-		-	655,203	283,914		234,045		1,427,15
Government transfers for capital		385,077		632,525	349,5	73	-		-	-	-		10,954		1,378,12
Sales and user fees		360,657		52,037	3,001,1	22	494,947		56,536	618,796	132,427		60,333		4,776,85
Franchise fees		-		-			-		-	-	-		923,760		923,76
Investment income		-		-			-		-	-	-		473,327		473,32
Penalties and fines		25,171		-	10,7	79	-		-	-	-		89,157		125,10
Licences and permits		20,698		-			-		188,741	-	-		-		209,43
Gain on disposal of land held for resale		-		-			-		-	-	-		294,470		294,47
Gain (loss) on disposal of assets		(6,599)		-					-	-	-		(5,599)		(12,19
· · · · · · · · ·															
	\$	1,036,892	\$	686,662 \$	3,361,4	74	\$ 494,947	\$	245,277	\$ 1,273,999 \$	416,341	\$	7,330,791	\$	14,846,38
xpenses:															
alaries and wages	\$	631,911	\$	681,714 \$	435,9	05	\$ 57,345	\$	393,732	\$ 1,243,154 \$	346,976	\$	802,496	\$	4,593,23
contracted and general services		696,219		391,327	720,2	80	383,780		225,776	361,170	44,052		332,210		3,154,74
laterials, goods and utilities		279,919		477,517	1,186,1	44	12,951		14,160	655,399	18,054		104,435		2,748,57
ransfer to local agencies		-		-			-		-	342,390	-		-		342,39
ransfers to individuals and organizations		-		-			-		-	-	46,503		36,392		82,89
ank charges and short-term interest		272		50			-		-	5,833	-		12,146		18,30
nterest on long-term debt		7,882		15,352	19,4	67	-		12,956	-	-		-		55,65
mortization		259,954		1,040,067	650,7	57	-		-	417,177	758		60,427		2,429,14
<u> </u>	\$	1,876,157	\$	2,606,027 \$	3,012,4	81	\$ 454,076	\$	646,624	\$ 3,025,123 \$	456,343	\$	1,348,106	\$	13,424,93
Net surplus (deficit)	\$	(839,265)	\$	(1,919,365) \$	348,9	93	\$ 40,871	\$	(401 347)	\$ (1,751,124) \$	(40,002)	\$	5,982,685	\$	1,421,44
ver surplus (denoir)	φ	(039,205)	Φ	(1,919,305) \$	348,8	93	φ 40,871	¢	(401,347)	\$ (1,751,124) \$	(40,002)	φ	5,962,685	φ	1,421,

Consolidated Financial Statements

Schedule I - Segmented Information

		Protective	Transportation	Water		Waste	Planning and		Recreation, Parks and		nunity		General		
For the year ended December 31, 2023		Services	Services	Waster	vater	Management	Development		Culture	Serv	vices		Government		2023 Total
Revenue:						,									
Net municipal taxes	\$	- 9	5 - 9	5	- 9	ş -	\$ -	\$	- \$		-	\$	5,126,934	\$	5,126,934
Government transfers for operating		242,144	425,478		-	-	1,453		687,063	2	78,328		227,571		1,862,037
Government transfers for capital		98,302	1,193,820		-	-	-		417,490		-		11,483		1,721,095
Sales and user fees		474,219	99,784	2,976	,021	520,923	24,185		611,830	1	15,880		42,417		4,865,259
Franchise fees		-	-		-	-	-		-		-		870,944		870,944
Investment income		-	-		-	-	-		-		-		423,437		423,437
Penalties and fines		26,233	-	1(,196	-	-		-		-		116,183		152,612
Licences and permits		21,545	-		-	-	147,260		-		-		-		168,805
Gain (loss) on disposal of assets		-	20,396	(3	,310)	-	-		-		-		(6,543)		10,543
	-														
	\$	862,443	5 1,739,478	5 2,982	,907 \$	\$ 520,923	\$ 172,898	\$	1,716,383 \$	3	94,208	\$	6,812,426	\$	15,201,666
Expenses:															
Salaries and wages	\$	703.660	668.588	6 452	.825	68.475	\$ 377.602	\$	1,250,263 \$	3	55,120	\$	655,610	\$	4,532,143
Contracted and general services	,	766,917	707,704		.071	462,538	194,606	•	378,183		53,585	•	249,624	•	3,127,228
Materials, goods and utilities		260,966	496,543	1,288	,736	6,884	9,353		626,943		12,865		100,836		2,803,126
Transfer to local agencies		-	-	,	<u> </u>	-	-		328,758		-		-		328,758
Transfers to individuals and organizations		-			-	-	-		-		48,420		37,900		86,320
Bank charges and short-term interest		1,328	99		- 1	-	-		5,845		-		9,418		16,690
Interest on long-term debt		13,061	19,537	22	,585	-	20,482		-		-		-		75,665
Amortization		244,642	966,681	646	,282	-	-		404,648		378		64,515		2,327,146
	\$	1,990,574	2,859,152	5 2,724	,499 💲	\$ 537,897	\$ 602,043	\$	2,994,640 \$	4	70,368	\$	1,117,903	\$	13,297,076
Net surplus (deficit)	\$	(1,128,131) \$	6 (1,119,674) \$	5 258	,408 \$	\$ (16,974)	\$ (429,145)	\$	(1,278,257) \$	(76,160)	\$	5,694,523	\$	1,904,590

Consolidated Financial Statements

Schedule II - Tangible Capital Assets

Year ended December 31, 2024	Land	Land improvements	Buildings	Engineered structures	Machinery and equipment	Vehicles	Assets under construction	2024 Total
Cost, beginning of year	\$ 3,980,126	\$ 3,941,771 \$	5 17,351,626	\$ 74,465,707 \$	3,010,859	\$ 2,613,166 \$	191,372 \$	105,554,627
Additions	φ 0,000,120 ·	76,563	186,199	539,594	55,558	734,151	876,143	2,468,208
Change in Work in Progress	-	-	-	-	-	-	(573,948)	(573,948)
Write-downs and disposals	-	(21,561)		-	(10,180)	(189,081)	-	(220,822)
Cost, end of year	3,980,126	3,996,773	17,537,825	75,005,301	3,056,237	3,158,236	493,567	107,228,065
Accumulated amortization, beginning of year	-	1,373,757	6,504,020	31,469,021	1,950,599	981,106	-	42,278,503
Amortization	-	132,344	452,508	1,551,864	135,500	156,924	-	2,429,140
Write-downs and disposals	-	(21,561)	-	-	(4,576)	(147,487)	-	(173,624)
Accumulated amortization, end of year	-	1,484,540	6,956,528	33,020,885	2,081,523	990,543	-	44,534,019
Net carrying amount, end of year	\$ 3,980,126	\$ 2,512,233 \$	5 10,581,297	\$ 41,984,416 \$	974,714	\$ 2,167,693 \$	493,567 \$	62,694,046

Comparative Information for the year ended December 31, 2023	Land	Land improvements	Buildings	Engineered structures	Machinery and Equipment	Vehicles	Assets under construction	2023 Total
Cost, beginning of year Additions	\$ 3,616,668 \$ 374,521	3,652,843 288,928	5 17,274,165 \$ 174,461	5 71,057,257 \$ 4,220,750	2,674,946 \$ 421,646	2,521,009 \$ 146,907	2,893,483 \$ 1,831,724	103,690,371 7,458,937
Change in Work in Progress Write-downs and disposals	- (11,063)		- (97,000)	- (812,300)	- (85,733)	- (54,750)	(4,533,835)	(4,533,835) (1,060,846)
Cost, end of year	3,980,126	3,941,771	17,351,626	74,465,707	3,010,859	2,613,166	191,372	105,554,627
Accumulated amortization, beginning of year	-	1,247,425	6,136,096	30,798,550	1,899,465	893,950	-	40,975,486
Amortization Write-downs and disposals	:	126,332	448,814 (80,890)	1,473,227 (802,756)	136,867 (85,733)	141,906 (54,750)	-	2,327,146 (1,024,129
Accumulated amortization, end of year		1,373,757	6,504,020	31,469,021	1,950,599	981,106	-	42,278,503
Net carrying amount, end of year	\$ 3,980,126 \$	2,568,014	5 10,847,606 \$	6 42,996,686 \$	1,060,260 \$	1,632,060 \$	191,372 \$	63,276,124

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

1. Significant accounting policies:

These consolidated financial statements of the Town of Didsbury (the "Town") are prepared by management in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants Canada. Significant aspects of these accounting policies are outlined as follows:

(a) Reporting entity:

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity and all organizations that are accountable for the administration of their financial affairs and resources to the Council and are owned or controlled by the Town. Included with the Town is the following:

• Didsbury Municipal Library

The schedule of taxes levied also includes requisitions for education and other external organizations that are not part of Town of Didsbury.

The consolidated financial statements exclude trust assets that are administered for the benefit for external parties. Interdepartmental and organizational transactions and balances are eliminated.

(b) Basis of accounting:

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

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed or goods have yet to be provided.

Revenue is recognized in the period when the related expenses are incurred, services performed/goods provided, or the tangible capital assets are acquired.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

1. Significant accounting policies (continued):

(c) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the period. Where measurement uncertainty exists, the consolidated financial statements have been prepared within reasonable limits of materiality. Actual results could differ from these estimates.

Accounts receivable are stated after evaluation as to their collectability. Amortization is based on the estimated useful lives of tangible capital assets.

For each reported segment, the revenues and expenses represent both amounts that are directly attributable to the segment and the amounts considered allocated on a reasonable basis.

(d) Valuation of financial assets and liabilities:

The Town's financial assets and liabilities are measured as follows:

Financial statement component
Cash
Investments
Trade and other receivables
Loans receivable
Accounts payable and accrued liabilities
Deposit liabilities
Bank indebtedness and long-term debt

Measurement Cost and amortized cost Amortized cost Lower of cost or net realizable value Amortized cost Cost Cost Amortized cost

(e) Revenue recognition:

Revenue from transactions with no performance obligation is recognized at realizable value when the Town has the authority to claim or retain an inflow of economic resources and identifies a past transaction or event giving rise to an asset.

Revenue from transactions with performance obligations is recognized as the performance obligations are satisfied by providing the promised goods or services to the payor. User fees are recognized over the period of use, sale of goods are recognized when goods are delivered. Licenses and permits with a single performance obligation at a point in time are recognized as revenue on issuance, those which result in a continued performance obligation over time are recognized over the period of the license or permit as the performance obligation is satisfied. Revenue on investments and penalties and cost of taxes is recognized when earned. Rental revenue is recognized over the term of the lease. Insurance proceeds are recognized when the amount is known and collection is reasonably assured.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

1. Significant accounting policies (continued):

(f) Tax revenue:

The Town recognizes taxes as assets and revenue when they meet the definition of an asset, are authorized by bylaw, and the taxable event has occurred. Tax revenue is initially measured at administration's best estimate of the amount resulting from the original taxable event in accordance with legislation. The related tax receivable is initially recognized at its realizable value at the date of acquisition. Requisitions operate as a flow through and are excluded from municipal revenue.

(g) Government transfers:

Government transfers are the transfer of assets from other levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

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

(h) Cash and cash equivalents:

Cash and cash equivalents include cash on hand and short-term deposits which are highly liquid with original maturities of less than three months from the date of acquisition. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash. The operating line is included when balances fluctuate frequently between positive and negative.

(i) 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 tangible capital assets under their respective function.

(j) Deferred revenue:

Deferred revenue represent government transfers, donations and other amounts which have been collected, but for which the related services have yet to be performed or agreement stipulations have not been met. These amounts will be recognized as revenues when revenue recognition criteria have been met. Interest earned on deferred revenues, reserves and offsite levies are calculated using an average investment earnings monthly.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

1. Significant accounting policies (continued):

(k) 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 revenue over expenses, provides the change in net financial assets for the year.

(i) Tangible capital assets:

Tangible capital assets are recorded, which includes all amounts that are directly attributable to acquisition, construction, development, or betterment of the asset and are not intended for sale in the normal course of operations. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis, commencing once the asset is available for productive use, over the estimated useful life as follows:

Asset		Useful life - years
Land improvements		15-45
Buildings		10-50
Engineered structures		15-75
Vehicles		10-20
Machinery and equipment		5-20

One-half of the annual amortization is charged in the year of acquisition and the year of disposal.

(ii) Contributions of tangible capital assets:

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

(iii) Leased tangible capital assets:

Leases are classified as capital or operating leases. Leases which transfer substantially all of 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.

(iv) Inventories:

Inventories held for consumption are recorded at the lower of cost and replacement cost.

(v) Prepaid expenses:

Prepaid expenses are payments on expenses which will be utilized in the following fiscal year.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

1. Significant accounting policies (continued):

(I) Property tax requisition over-levy and under-levy:

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned. If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

(m) Employee future benefits:

- (i) The Town and its employees make contributions to the Local Authority Pension Plan ("LAPP"). These contributions are expensed as incurred. The costs of multi-employer defined contribution pension plan benefits, such as LAPP, are the employer's contributions due to the plan in the period.
- (ii)Sick leave is available to the Town's employees. The obligations under this benefit plan is accrued based on projected benefits as the employees render services necessary to earn the future benefits.

(n) Contaminated site liability:

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post remediation including operation, maintenance and monitoring.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

1. Significant accounting policies (continued):

(o) Asset retirement:

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Town to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, the Town reviews the carrying amount of the liability. The Town recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The Town continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

2. Cash and cash equivalents:

		2024	2023
Cash – current account	\$	1,048,483 \$	709,197
Cash – savings account	<u>\$</u>	10,900,874 \$	8,160,627
	<u></u> \$	11,949,357 \$	9,114,824

The general account earns interest at prime minus 1.7% (2023 – prime minus 1.7%) and the savings accounts earn interest at prime minus 1.7% (2023 – prime minus 1.7%). At December 31, 2024, prime rate was 5.45%(2023 – 7.2%).

The Town has available a line of credit with Connect First Credit Union (CFCU) to a maximum drawing amount of \$1,000,000 which bears interest at prime rate. As at December 31, 2024, no amounts (2023 – no amounts) have been drawn on this facility.

Included in cash and cash equivalents are amounts received from external sources that are for conditional grants and revenue held exclusively for a specified purpose and therefore are not available for current operations:

	2024	202	23
Municipal Sustainability Initiative	\$ 1,182,229	\$ 1,125,38	32
Canada Community-Building Fund	109,381	1,70)5
Alberta Municipal Water/Wastewater Partnership	787,915		-
Municipal Policing Assistance Grant	60,536	60,53	36
Alberta Community Partnership Municipal Internship	-	33,23	37
Enabling Accessibility Fund	-	10,95	54
Didsbury Lions Club Campground Donation	-	1,00)0
Richardson Pioneer Foundation Donation	16,250		-
Subdivision Development	28,950	128,95	50
	\$ 2,185,261	\$ 1,361,76	64

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

3. Taxes and grants in place of taxes:

		2024	2023
Current taxes and grants in place of taxes Arrears taxes	\$	306,691 101,431	\$ 282,660 99,633
Less: Requisition (Over) / Under levies		408,122 (451)	 382,293 (1,329)
	\$	407,671	\$ 380,964
4. Trade and other receivables:			
		2024	2023
Grants receivable Utilities receivable Goods and service tax receivable Other receivables	s	1,158,418 308,267 50,855 221,930	\$ 872,447 283,504 95,375 441,571
	\$	1,739,470	\$ 1,692,897
5. Loans receivable:		2024	2023
Loan receivable, with interest at 0% per annum, repayable in annual installments of \$10,000, due March 2023 Loan receivable, with interest at 3% per	\$	25,280	\$ 25,280
annum, repayable in blended monthly payments of \$489, due February 2028 Loan receivable, with interest at 0% per		26,845	30,591
annum, repayable upon development of lands to which it relates		145,207	145,207
	\$	197,332	\$ 201,078

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

6. Land held for resale:

		2024		2023
Financial Assets:				
Former 5-0 Club	<u>^</u>		^	00 500
2500 15 Avenue Former Didsbury High School Land	\$	-	\$	20,530
2134 22 Street				720,500
Shantz Crossing Land				- ,
200, 1000, 1100, 1200 Shantz Drive		476,505		476,505
	\$	476,505	\$	1,217,535
Non-Financial Assets:				
Former Didsbury High School Land				
2128 21 Avenue	\$	79,500	\$	79,500
2134 22 Street Shantz Crossing Land		720,500		-
100 Shantz Drive		128,419		128,419
				,
	\$	928,419	\$	207,919
	\$	1,404,924	\$	1,425,454

The Town has invested certain costs in the development of Shantz Crossing which are included in Tangible Capital Assets and interest on long-term debt, outlined as follows:

Cost of land held for resale	\$ 604,924	\$ 604,924
Infrastructure to be retained by the Town	4,147,817	4,147,817
Land to be retained by the Town	211,741	211,741
Utility adjustments	(47,506)	(47,506)
Subdivision servicing (2007)	429,250	429,250
Off-site levies (per bylaw)	942,204	942,204
Interest on loans related to items above	 727,825	712,244
Total investment in Shantz Crossing	\$ 7,016,255	\$ 7,000,674

7. Employee benefit obligation:

The employee benefit obligation is comprised of accrued vacation time payable for vacation days that employees are deferring to future years.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

8. Deferred revenue:

8. Deferred revenue:		Contributions			
	2023	received or receivable	Revenue recognized	Interest earned	2024
Capital:					
Municipal Sustainability Initiative (MSI) Capital Local Government Fiscal	\$ 1,665,888	\$-	\$ (545,030)	\$ 61,371	\$ 1,182,229
Framework (LGFF) Canada Community Building	-	813,055		-	813,055
Fund ("CCBF") Alberta Municipal Water/Wastewater Partnership	313,027	345,363	(213,536)	9,890	454,744
(AMWWP) Enabling Accessibility Fund	-	1,000,000	(223,532)	11,447	787,915
("EAF") Mountain View County Capital	10,954		(10,954)	-	-
Funding	230,905	154,172	(385,077)	-	-
Operating: Mountain View County Shared Facility Funding		508,103	(508,103)	_	-
Mountain View County Cemetery Grant		1.500		_	_
MSI Operating Family and Community Support	-	345,808		-	-
Services ("FCSS")	-	187,060		-	-
Alberta Childcare Grants Policing Support Grant ("PSG") Medical First Responder Training	- 60,536	93,254 240,560	(, ,	-	175 60,536
and Equipment Fund Alberta Community Partnership –	-	11,328	(11,328)	-	-
Municipal Internship ("ACP-MI") Canada Summer Jobs	33,237	- 6,300	(33,237) (6,300)	-	-
Total Government Transfers	\$ 2,314,547	\$ 3,706,503	\$ (2,805,104)	\$ 82,708	\$ 3,298,654
Other: Richardson Pioneer Foundation playground donation	_	16,250	-	-	16,250
Didsbury Lions Club campground donation Atco Fire Cadet Program	1,000	-	(1,000)	-	-
sponsorship Prepaid licenses and fees	1,500 2,119	15,145	(1,500) (2,119)	-	- 15,145
Subdivision development deposit	128,950		(100,000)	-	28,950
	\$ 2,448,116	\$ 3,737,898	\$ (2,909,723)	\$ 82,708	\$ 3,358,999

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

8. Deferred revenue (continued):

Under certain grant agreements with the Government of Canada and the Government of Alberta, the Town is required to account for grants provided and to complete the projects or program in accordance with standards detailed in said agreements. If these requirements are not adhered to, grants provided will become repayable to the source government. Unexpended funds are repayable to the source government upon final accounting. Funds are deferred until related expenditures under the specific grant agreement have been incurred.

2024

2023

9. Long-term debt:

Long-term debt is comprised of the following:

		LOLO
Province of Alberta, Loans to Local Authorities: Loan with interest at 6.625% per annum, with annual blended payments of \$91,225,		
maturing in 2025. Loan with interest at 3.569% per annum, with semi-annual blended payments of	\$ 85,557	\$ 165,798
\$74,498, maturing in 2026. Loan with interest at 4.8935% per annum, with semi-annual blended payments of	215,748	353,349
\$25,070, maturing in 2027. Loan with interest at 2.676% per annum,	138,333	180,162
with semi-annual blended payments of \$69,172, maturing in 2029. Canadian Minerals Inc. mortgage payable with interest at 3% per year, with annual blended	643,424	762,161
payments of \$91,599, maturing in 2025. Connect First Credit Union mortgage payable with interest at 1.89% per annum, with semi-annual blended payments of \$63,065,	48,213	135,710
maturing in 2027.	 373,627	491,007
	\$ 1,504,902	\$ 2,088,187

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

9. Long-term debt (continued):

Principal and interest repayments are due as follows:

	P	rincipal	Interest	Total
2025	5	61,797	42,705	604,502
2026	3	66,394	22,715	389,109
2027	3	09,037	13,439	322,476
2028	1	32,058	6,285	138,343
2029	1	35,616	2,728	138,343
	\$ 1,5	04,902 \$	87,872 \$	1,592,774

In 2024, interest on long-term debt amounted to \$55,657 (2023 - \$75,665).

10. Debt limit and Debt servicing limit:

Section 276(2) of the *Municipal Government Act* requires that the debt and debt limits as defined by Alberta Regulation 255/2000 for the Town of Didsbury are disclosed as follows:

		2024		2023
Tatal daht limit	¢	20 202 284	¢	20.224.042
Total debt limit	\$	20,202,381	\$	20,231,843
Total debt		1,504,902		2,088,187
Unused debt limit	\$	18,697,479	\$	18,143,656
		0.007.004	۴	0.074.074
Debt servicing limit	\$	3,367,064	\$	3,371,974
Debt servicing		604,502		646,431
Amount of debt servicing limit available	\$	2,762,562	\$	2,725,543
Debt servicing limit Debt servicing	\$	3,367,064 604,502	\$	3,371,974 646,431

The debt limit is calculated at 1.5 times revenue of the municipality excluding transfers from the governments of Alberta and Canada for the purposes of capital property (as defined in Alberta Regulation 255/2000) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Town. Rather, the consolidated financial statements must be interpreted as a whole.

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

11. Equity in tangible capital assets:

		2024		2023
Tangible capital assets:				
Cost (Schedule II)	\$	107,228,065	\$	105,554,627
Accumulated amortization (Schedule II)	\$	(44,534,019)	\$	(42,278,503)
Long-term debt (Note 9)	\$	(1,504,902)	\$	(2,088,187)
	· · ·	(1)(1)(1)(1)	Ŧ	(_,,,
	\$	61,189,144	\$	61,187,937
12. Accumulated surplus:				
	-	2024		2023
Equity in tangible capital assets (Note 11)	\$	61,189,144	\$	61,187,937
Unrestricted surplus		2,016,492		2,139,063
·				, ,
	\$	63,205,636	\$	63,327,000
Restricted surplus:			Ŧ	
Municipal Stabilization Reserves				
Strategic Initiatives and Contingency	\$	764,563	\$	344,142
General		-	·	454,775
Municipal Lifecycle Reserves				
RCMP		10,214		173
Municipal Enforcement		129,421		106,430
Didsbury Memorial Complex		746,479		542,829
Pathways & Trails		114,002		121,328
Train Station		27,226		16,529
Campground		23,000		-
Cemetery and Columbaria		22,636		21,544
Fire Vehicle & Equipment		253,534		308,259
Firehall		90,626		79,662
O&M Vehicle & Equip Replacement		959,616		728,393
Roads and Sidewalks		193,535		-
Municipal Specific Purpose Reserves		50.000		50.000
Snow Removal		50,000		50,000
Council Community Grant Program		33,500		30,928
Economic Development & Tourism		119,772		127,073
Contract Policing		94,844		461,724
Legacy Fund Old Fire Hall / Film Location		15,297 25 500		18,718
Election		25,500		28,618 11,319
Professional development		-		13,142
		-		13,142

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

12. Accumulated surplus (continued):		
Utility Reserves		
Water	2,965,245	1,758,935
Wastewater	1,785,308	1,701,581
Solid Waste	50,000	347,133
Municipal Reserve Cash In Lieu Reserves	389,792	63,229
Developer Offsite Levies Reserves		
Water Offsite Levy	208,999	200,431
Wastewater Offsite Levy	147,097	140,501
	\$ 9,220,206 \$	7,677,396
	\$ 72,425,842 \$	71,004,396

The equity in tangible capital assets represents amounts already spent and invested in infrastructure. Restricted surplus represents funds set aside by bylaw or council resolution or budgeted for specific purposes.

13. Change in accumulated surplus:

-	•		Equity in		
	Unrestricted	Restricted	tangible capital		
	surplus	surplus	assets	2024	2023
Balance,	¢ 0.400.000	1 7 7 7 7 7 7	* 01 107 007	* -74 -04 -00 - *	
beginning of year	\$ 2,139,063	\$ 7,677,396	\$ 61,187,937	\$ 71,004,396 \$	69,099,806
Excess of revenue over expenses Transfers to	1,421,446		-	1,421,446	1,904,590
restricted surplus Transfers from	(2,322,088)	2,322,088	-	-	-
restricted surplus	779,278	(779,278)	-	-	-
Debt principal paid Acquisition of	(583,285)		583,285	-	-
capital Disposals and write-down of	(1,894,260)	-	1,894,260	-	-
assets Proceeds on	12,198	-	(12,198)	-	-
disposal	35,000		(35,000)		
Amortization	2,429,140	-	(2,429,140)	-	-
Change in accumulated surplus	(122,571)	1,542,810	1,207	1,421,446	1,904,590
Balance, end of year	\$ 2,016,492	\$ 9,220,206	\$ 61,189,144	\$ 72,425,842 \$	71,004,396

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

14. Net municipal property taxes:

Taxation revenue, reported on the Statement of Operations, is made up of the following:

		Budget 2024		2024		2023
Real property taxes Linear property taxes	\$	7,239,028 80,975	\$	7,252,217 80,991	\$	6,968,849 76,752
Grants in place of property taxes		15,631		15,631		15,201
	\$	7,335,634	\$	7,348,839	\$	7,060,802
Requisitions:						
Alberta School Foundation Fund	\$	1,828,694	\$	1,832,122	\$	1,680,103
Mountain View Seniors Housing Designated Industrial Property		266,373 705		266,373		253,765
	\$	2,095,772	\$	2,098,495	\$	1,933,868
Available for general municipal purposes	\$	5,239,862	\$	5,250,344	\$	5,126,934
15. Government transfers:		Budget				
Operating:		2024		2024		2023
Federal government	\$	6,200	\$	6,300	\$	54,423
Provincial government		860,234		858,455		1,261,529
Local government		596,570		562,395		546,085
		1,463,004		1,427,150		1,862,037
Capital:	\$		¢	40.054	\$	400.404
Federal government Provincial government	Φ	- 4,787,461	\$	10,954 982,098	Φ	102,461 1,611,310
Local government		83,000		385,077		7,324
-		4,870,461		1,378,129		1,721,095
Total government transfers	\$	6,333,465	\$	2,805,279	\$	3,583,132
	Ψ	0,000,100	¥	_,000,210	Ψ	0,000,102

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

16. Expenses by object:

		Budget 2024		2024		2023
Salaries, wages and benefits	\$	4,779,848	\$	4,593,233	\$	4,532,143
Contracted and general services		3,039,217		3,154,742		3,127,228
Materials, goods and utilities		2,975,491		2,748,579		2,803,126
Transfers to local agencies Transfers to individuals		342,390		342,390		328,758
and organizations		124,875		82,895		86,320
Bank charges and short-term interest		16,700		18,301		16,690
Interest on long-term debt		63,155		55,657		75,665
Amortization		2,429,140		2,429,140		2,327,146
	¢	40 770 047	¢	10 101 007	¢	40.007.070
•	\$	13,770,817	\$	13,424,937	\$	13,297,076

17. Salary and benefits disclosure

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

	Salary – Paid by Town (1)	Salary – Other Boards (2)	Benefits & Allowances (3)	Total 2024	Total 2023
Mayor Hunter Councillor Baswick Councillor Engel Councillor McCoy Councillor Moore Councillor Williams Councillor Windsor	\$ 42,163 21,879 23,112 19,549 23,989 21,766 26,185	\$ - - 2,113 - 3,731	\$ 2,552 252 1,419 1,170 252 1,339 252	\$ 44,715 22,131 24,531 20,719 26,354 23,105 30,168	 \$ 45,136 25,791 22,147 22,299 24,759 23,950 26,998
	\$ 178,643	\$ 5,844	\$ 7,236	\$ 191,723	\$ 191,080
Chief Administrative Officer	\$ 159,141	n/a	\$ 29,620	\$ 188,761	\$ 189,729

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

17. Salary and benefits disclosure (continued):

- (1) Salary Paid by Town includes base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remunerations paid by the Town.
- (2) Salary Other Board includes amounts paid by Mountain View Seniors Housing, Mountain View Regional Waste Management Commission and Mountain View Regional Water Services Commission to which certain Councillors are assigned to represent Council. These amounts are not expenditures of the Town of Didsbury and are not included in Statement of Operations.
- (3) Benefits and allowances includes the employer's share of all employee benefits and contributions or payments made on behalf of employees including internet allowance, pension plans, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans.

18. Local authorities pension plan:

The Town participates in a multi-employer defined benefit pension plan. This plan is accounted for as a defined contribution plan.

Employees of the Town of Didsbury participate in the Local Authorities Pension Plan (LAPP), which is covered by the Alberta Public Sector Pensions Plans Act. The plan serves approximately 304,000 people and 444 employers. It is financed by employer and employee contributions and investment earning of the LAPP fund.

The Town is required to make current service contributions to the plan of 8.45% (2023 – 8.45%) of pensionable earnings up to the Canada Pension Plan year's maximum pensionable earnings and 11.65% (2023 – 12.23%) for the excess. Employees of the Town are required to make current service contributions of 7.45% (2023 – 7.45%) of pensionable salary up to the year's maximum pensionable salary and 10.65% (2023 – 11.23%) on pensionable salary above this amount.

Total current services contributions by the Town to the LAPP in 2024 were \$254,925 (2023 - \$271,866) which are recorded as expenditures in the year in which they become due. Total service contributions by the employees of The Town to the LAPP in 2024 were \$226,683 (2023 - \$232,036).

At December 31, 2023 the plan disclosed an actuarial surplus of \$15.1 billion (2022 - \$12.7 billion surplus).

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

19. Contingent liabilities:

The Town is a member of the Mountain View Regional Water Services Commission and the Mountain View Regional Waste Management Commission. Under the terms of the membership, the Town could become liable for its proportionate share of any losses in excess of the funds held by the Commissions. Any liability would be accounted for in the year the losses are determined.

20. Commitments:

The Town has a contract with Environmental 360 Solutions Alberta Ltd. for waste collection services that expires on April 30, 2026. Under the terms of the contract, the Town is required to pay various fees for residential garbage, recycling and compost collections and hauling fees. The estimated commitment over the remainder of this contract is approximately as follows:

2025 - \$220,000 2026 - \$76,500

The Town has long term operating leases with respect to certain machinery and equipment. The estimated commitment for each of the next three years is approximately as follows:

2025 - \$53,199 2026 - \$47,032 2027 - \$44,922

The Town has long term contract with Vincovi Solutions to provide IT support. The estimated commitment for each of the next three years is approximately as follows:

2025 - \$69,600 2026 - \$71,340 2027 - \$73,123 2028 - \$74,951 2029 - \$38,412

21. Segmented information (Schedule I):

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

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

22. Financial instruments:

The Town's financial instruments consist of cash, temporary investments, trade receivables, taxes and grants in place of taxes, loans receivable, accounts payable and accrued liabilities and long-term debt. It is Council's opinion that the Town is not exposed to significant interest, currency, credit, liquidity or other price risk arising from these financial instruments, except as otherwise disclosed.

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

During the year, prime rate decreased from 7.2% to 5.45%. The Town is exposed to this interest rate volatility on its interest-bearing bank accounts and short-term line of credit for which interest rates fluctuate based on prime rate.

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

23. Budget:

The following table reconciles the excess of revenue over expenses in the Statement of Operations to the balanced operating budget as adopted by Council on March 26, 2024 and demonstrates how the legislative requirement for a balanced budget, where planned revenue sources equal planned expenditures, have been met. The reconciliation is provided for information purposes only to provide users with supplementary comparative information.

	 2024
Balanced operating budget Adjust for:	\$ -
Debenture principal payments	583,275
Transfers from reserve	(377,953)
Transfers to reserve	1,160,175
Purchase of capital assets funded from operations	92,000
Government transfers for capital	4,870,461
Unbudgeted amortization expense	 (2,429,140)
	\$ 3,898,818

Notes to the Consolidated Financial Statements

Year ended December 31, 2024

24. Funds held in trust:

Included in cash and cash equivalents are funds held in trust for certain local organizations for which the Town administers the funds. The following amounts were held in trust at year end:

	2024	2023
Mountain View Regional Emergency Management Agency Mid Sized Mayors of South Central Alberta	\$ 5,640 3,963	\$ 5,640
Mountain View Family Resource Network	198,552	92,594
	\$ 208,155	\$ 98,234

25. Approval of financial statements:

Council and Management have approved these financial statements.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow. Mission: Creating the Place to Grow.

MEETING DATE:	April 22, 2025
SUBJECT:	Item 4.1: April 8, 2025 Regular Council Meeting Minutes
ORIGINATING DEPARTMENT:	Legislative Services

BACKGROUND/PROPOSAL:

The minutes of the April 8, 2025 Regular Council Meeting are being presented to Council for their review and approval.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Council can adopt the minutes as presented or amended.

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To adopt the April 8, 2025 Regular Council Meeting Minutes as presented.



Minutes of the Town of Didsbury Regular Council Meeting held on April 8, 2025 in Council Chambers 1606 14 Street Commencing at 6:00 p.m

Council Members Present	Mayor Rhonda Hunter Deputy Mayor Curt Engel Councillor John Baswick Councillor Dorothy Moore Councillor Bill Windsor
Administration Present	Acting CAO/Chief Financial Officer, Amanda Riley Director of Engineering & Infrastructure, Craig Fox Development Office, Lee-Ann Gaudette Planner, Tracey Connatty Legislative Services Coordinator/Recording Officer, Jocelyn Baxter Communication Coordinator, Lisa Bastarache

1. <u>CALL TO ORDER</u>

Mayor Hunter called the April 8, 2025 Regular Council Meeting to order at 6:00 p.m.

2. <u>ADOPTION OF THE AGENDA</u>

Res. 201-25

MOVED by Councillor Windsor To adopt the April 8, 2025 Regular Council Meeting Agenda as presented. Motion Carried

3. DELEGATIONS/PRESENTATIONS

3.1 RCMP 3rd Quarter Report

Res. 202-25

MOVED by Deputy Mayor Engel To accept the Didsbury RCMP Detachment Third Quarter Report for October 1 – December 31, 2024 as information.

Motion Carried

3.2 2025 RCMP Priorities

Res. 203-25

MOVED by Deputy Mayor Engel

To thank Sergeant Jamie Day for attending the Council Meeting and to accept his presentation as information.

Motion Carried

3.3 2025 Municipal Enforcement Priorities Res. 204-25

MOVED by Deputy Mayor Engel To thank Chief Curtis Mousseau for attending the Council Meeting and to accept his presentation as information. **Motion Carried**

3.4 Business Arising from Delegations - Policing Priorities Res. 205-25 MOVED by Deputy Mayor Engel

To set the 2025 RCMP Policing Priorities for the Didsbury RCMP Detachment as follows:

- 1. Crime Prevention;
- 2. Road Safety;
- 3. Traffic Enforcement; and
- 4. Community Engagement.

	FOR	OPPOSED
Mayor Hunter	Х	
Deputy Mayor Engel	Х	
Councillor Baswick	Х	
Councillor Moore	Х	
Councillor Windsor	Х	
Motion Carried		

Res. 206-25

MOVED by Councillor Windsor

To set the 2025 Municipal Enforcement Priorities as follows:

- 1. Bylaw enforcement;
- 2. Traffic enforcement; and
- 3. Community engagement within the Town of Didsbury.

FOR OPPOSED

Motion Carried	
Councillor Windsor	Х
Councillor Moore	Х
Councillor Baswick	Х
Deputy Mayor Engel	Х
Mayor Hunter	Х

4. ADOPTION OF MINUTES

March 26, 2025 Regular Council Meeting Minutes Res. 207-25 MOVED by Councillor Baswick To adopt the March 26, 2025 Regular Council Meeting Minutes as amended.

Motion Carried

5. <u>PUBLIC HEARINGS</u>

5.1 Bylaw 2025-03 Amending Creekside Area Structure Plan

Mayor Hunter called the public hearing for Bylaw 2025-03 Amending Creekside Area Structure Plan Bylaw 2022-15 to order to 6:55 p.m.

Administration presented an overview summary of the amendments being proposed to the Creekside Area Structure Plan Bylaw 2022-15 and how it would impact the proposed amendments to the Land Use Bylaw 2019-04.

Council allowed questions or comments from the gallery and virtual participants both in favour and opposed to Bylaw 2025-03.

Mayor Hunter closed the Public Hearing for Bylaw 2025-03 Amending Bylaw 2022-15 Creekside Area Structure Plan at 7:12 p.m.

5.2 Bylaw 2024-04 Amending Land Use Bylaw 2019-04

Mayor Hunter called the public hearing for Bylaw 2025-04 Amending Land Use Bylaw 2019-04 for NW 19-31-1-5 Redesignation to order to 7:12 p.m.

Council allowed questions or comments from the gallery and virtual participants both in favour and opposed to Bylaw 2025-03.

Mayor Hunter closed the Public Hearing for Bylaw 2025-04 Amending Land Use Bylaw 2019-04 for NW 19-31-1-5 Redesignation at 7:23 p.m.

6. <u>CAO REPORT</u>

Res. 208-25 MOVED by Deputy Mayor Engel To accept the Chief Administrative Officer Report for April 8, 2025 as information. Motion Carried

Res. 209-25

MOVED by Councillor Windsor To direct administration to provide Council with a monthly report on the Dog Park condition and enforcement.

Motion Defeated

Res. 210-25

MOVED by Deputy Mayor Engel

Council direct Administration to bring a report to Council on the condition and enforcement of general pet-ownership upkeep in the Dog Park for future referral to the Service Level Committee. **Motion Carried**

7. <u>BYLAWS & POLICIES</u>

7.1 Bylaw 2025-03 Amending Creekside ASP

Res. 211-25

MOVED by Councillor Moore

That Council grant second reading to Bylaw 2025-03 Amending Creekside Area Structure Plan Bylaw 2022-15.

OPPOSED

	FOR
Mayor Hunter	Х
Deputy Mayor Engel	Х
Councillor Baswick	Х
Councillor Moore	Х
Councillor Windsor	Х
Motion Carried	

Res. 212-25

MOVED by Councillor Moore

That Council grant third reading to Bylaw 2025-03 Amending Creekside Area Structure Plan Bylaw 2022-15.

OPPOSED

	FOR
Mayor Hunter	Х
Deputy Mayor Engel	Х
Councillor Baswick	Х
Councillor Moore	Х
Councillor Windsor	Х
Motion Carried	

7.2 Bylaw 2025-04 NW 19-31-1-5 Redesignation

Res. 213-25

MOVED by Deputy Mayor Engel

That Council grant second reading to Bylaw 2025-04 Amendment to Land Use Bylaw 2019-04 – NW 19-31-1-5 Redesignation.

OPPOSED

FOR

Mayor Hunter	Х
Deputy Mayor Engel	Х
Councillor Baswick	Х
Councillor Moore	Х
Councillor Windsor	Х
Action Conviod	

Motion Carried

Res. 214-25

MOVED by Deputy Mayor Engel

That Council grant third reading to Bylaw 2025-04 Amendment to Land Use Bylaw 2019-04 - NW 19-31-1-5 Redesignation.

	FOR	OPPOSED
Mayor Hunter	Х	
Deputy Mayor Engel	Х	
Councillor Baswick	Х	
Councillor Moore	Х	
Councillor Windsor	Х	
Motion Carried		

7.3 2025 Tax Rate Bylaw 2025-05

Res. 215-25

MOVED by Councillor Moore

That Council grant first reading to the 2025 Tax Rate Bylaw 2025-05, a bylaw to establish the rates of taxation for the 2025 taxation year.

	FOR	OPPOSED
Mayor Hunter	Х	
Deputy Mayor Engel	Х	
Councillor Baswick	Х	
Councillor Moore	Х	
Councillor Windsor	Х	
Motion Carried		

Res. 216-25

MOVED by Councillor Moore

To refer the 2025 Tax Rate Bylaw 2025-05 to the Financial Planning Committee for review and recommendation.

	FOR	OPPOSED
Mayor Hunter	Х	
Deputy Mayor Engel	Х	
Councillor Baswick	Х	
Councillor Moore	Х	
Councillor Windsor	Х	
Motion Carried		

7.4 Social Services Rates and Fees Bylaw 2025-06

Res. 217-25

MOVED by Councillor Windsor

That Council grant first reading to Social Services Rates and Fees Bylaw 2025-06.

FOR	OPPOSED

Mayor Hunter	Х
Deputy Mayor Engel	Х
Councillor Baswick	Х
Councillor Moore	Х
Councillor Windsor	Х
Action Carried	

Motion Carried

Res. 218-25

MOVED by Councillor Windsor

That Council grant second reading to Social Services Rates and Fees Bylaw 2025-06. FOR OPPOSED

-	FOR
Mayor Hunter	Х
Deputy Mayor Engel	Х
Councillor Baswick	Х
Councillor Moore	Х
Councillor Windsor	Х
Motion Carried	

Res. 219-25

MOVED by Councillor Windsor

That Council grant unanimous consent to proceed to third reading of Social Services Rates and Fees Bylaw 2025-06.

	FOR	OPPOSED
Mayor Hunter	Х	
Deputy Mayor Engel	Х	
Councillor Baswick	Х	
Councillor Moore	Х	
Councillor Windsor	Х	
Motion Unanimously		

Res. 220-25

MOVED by Councillor Windsor

That Council grant third reading to Social Services Rates and Fees Bylaw 2025-06.

OPPOSED

	FOR
Mayor Hunter	Х
Deputy Mayor Engel	Х
Councillor Baswick	Х
Councillor Moore	Х
Councillor Windsor	Х
Motion Carried	

8. <u>BUSINESS</u>

8.1 Policy and Governance Committee Recommendation

Res. 221-25

MOVED by Councillor Windsor

To accept the recommendations from the Policy and Governance Committee as they pertain to the Communications Policy, Marketing and Branding Policy, Naming Policy, Interface Policy, Red Zone Policy, Contracted Services Policy, Staff Accommodations Policy, and COLA Policy.

OPPOSED

	FOR
Mayor Hunter	Х
Deputy Mayor Engel	Х
Councillor Baswick	Х
Councillor Moore	Х
Councillor Windsor	Х
Motion Carried	

Res. 222-25

MOVED by Councillor Windsor

To refer FIN 010 – Procurement of Goods and Services Policy to the Policy and Governance Committee for review and recommendation.

	FOR	OPPOSED
Mayor Hunter	Х	
Deputy Mayor Engel	Х	
Councillor Baswick	Х	
Councillor Moore	Х	
Councillor Windsor	Х	
Motion Carried		

Motion Carried

8.2 2025 Show N' Shine Temporary Road Closure

Res. 223-25

MOVED by Deputy Mayor Engel

To approve the road closure for the Didsbury Show N' Shine 2025 on the map provided from 6:00 p.m. May 9th 2025 to 4:00 p.m. on May 10th, 2025.

	FOR	OPPOSED
Mayor Hunter	Х	
Deputy Mayor Engel	Х	
Councillor Baswick	Х	
Councillor Moore	Х	
Councillor Windsor		Х
Motion Carried		

8.3 Didsbury and District Chamber of Commerce Letter

Res. 224-25

MOVED by Councillor Moore

That Council accept the request from the Chamber of Commerce as information.

OPPOSED

	FOR
Mayor Hunter	Х
Deputy Mayor Engel	Х
Councillor Baswick	Х
Councillor Moore	Х
Councillor Windsor	Х

Motion Carried

8.4 Returning and Substitute Returning Officer Appointment

Res. 225-25

MOVED by Councillor Baswick

To rescind resolutions 701-24 and 702-24.

MOVED by Councillor Moore to appoint Luana Smith as Returning Officer for the 2025 General Municipal Election.

MOVED by Councillor Moore to appoint Jocelyn Baxter as Substitute Returning Officer for the 2025 General Municipal Election.

	FOR	OPPOSED
Mayor Hunter	Х	
Deputy Mayor Engel	Х	
Councillor Baswick	Х	
Councillor Moore	Х	
Councillor Windsor	Х	

Motion Carried

Res. 226-25

MOVED by Councillor Baswick

To appoint Jocelyn Baxter as Returning Officer for the 2025 General Municipal Election.

OPPOSED

	FOR
Mayor Hunter	Х
Deputy Mayor Engel	Х
Councillor Baswick	Х
Councillor Moore	Х
Councillor Windsor	Х
Notion Carried	

Motion Carried

Res. 227-25

MOVED by Councillor Baswick

To appoint Shannon Milligan as Substitute Returning Officer for the 2025 General Municipal Election.

	FOR	OPPOSED
Mayor Hunter	Х	
Deputy Mayor Engel	Х	
Councillor Baswick	Х	
Councillor Moore	Х	
Councillor Windsor	Х	
Motion Carried		

8.5 Setting Committee of the Whole for Housing Needs Assessment Review Res. 228-25

MOVED by Councillor Windsor To set a Committee of the Whole for April 17, 2025 at 10:00 a.m.

FOR **OPPOSED**

	101
Mayor Hunter	Х
Deputy Mayor Engel	Х
Councillor Baswick	Х
Councillor Moore	Х
Councillor Windsor	Х
Motion Carried	

9. **COUNCIL REPORTS AND MEETING HIGHLIGHTS**

Res. 229-25

MOVED by Deputy Mayor Engel

To accept the April 8, 2025 Council Reports as information.

Motion Carried

Highlights

- Creekside Area Structure Plan Amendment & Land Use Bylaw Amendment
- Show N' Shine
- Policing Priorities
- 3rd Quarter RCMP Report

10. **CORRESPONDENCE & INFORMATION**

Res. 230-25

MOVED by Councillor Baswick

To accept the correspondence for April 8, 2025 as information.

Motion Carried

11. **QUESTION PERIOD** 12.

CLOSED MEETING

Res. 231-25

MOVED by Councillor Baswick

To go into closed meeting at 8:56 p.m. for the following items:

- 12.1 Shantz Land Sale Agreement - as per section 16 of the FOIP Act
- 12.2 CAO Recruitment - as per section 25 of the FOIP Act
- 2134 22 Avenue Old High School Lands as per section 27 of the FOIP Act 12.3
- 12.4 Council Expense Claim Request for Approval - as per section 24 of the FOIP Act

Motion Carried

13. RECONVENE

Res. 232-25

MOVED by Deputy Mayor Engel To return to open meeting at 9:58 p.m. **Motion Carried**

Res. 233-25

MOVED by Councillor Moore That Council direct Administration to proceed with discussions regarding the Shantz Land Sale Agreement.

	FOR	OPPOSED
Mayor Hunter	Х	
Deputy Mayor Engel	Х	
Councillor Baswick	Х	
Councillor Moore	Х	
Councillor Windsor	Х	
Motion Carried		

Res. 234-25

MOVED by Councillor Windsor

That Mayor Hunter and Acting CAO Amanda Riley meet with the potential consultant for the CAO Recruitment. FOR OPPOSED

FOR	OPF
Х	
Х	
Х	
Х	
Х	
	x x x x x

Res. 235-25

MOVED by Councillor Moore

To direct Mayor Hunter and CAO Amanda Riley meet with Chinook's Edge for discussion regarding the Old High School Lands.

	FOR	OPPOSED
Mayor Hunter	Х	
Deputy Mayor Engel	Х	
Councillor Baswick	Х	
Councillor Moore	Х	
Councillor Windsor	Х	
Motion Carried		

Res. 236-25

MOVED by Deputy Mayor Engel To defer item 12.4 to the April 22, 2025 Regular Council Meeting.

Mayor Hunter	Х
Deputy Mayor Engel	Х
Councillor Baswick	Х
Councillor Moore	Х
Councillor Windsor	Х
Motion Carried	

14. ADJOURNMENT

Res. 237-25 MOVED by Councillor Moore To adjourn the April 8, 2025 Regular Council Meeting at 10:01 p.m. Motion Carried

Mayor - Rhonda Hunter

Acting Chief Administrative Officer- Amanda Riley

8



Vision: The Place to Grow. Mission: Creating the Place to Grow.

MEETING DATE:	April 22, 2025
SUBJECT:	Item 4.2: April 14, 2025 Special Council Meeting Minutes
ORIGINATING DEPARTMENT:	Legislative Services

BACKGROUND/PROPOSAL:

The minutes of the April 14, 2025 Special Council Meeting are being presented to Council for their review and approval.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Council can adopt the minutes as presented or amended.

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To adopt the April 14, 2025 Special Council Meeting Minutes as presented.



Minutes of the Town of Didsbury Special Council Meeting Held on April 14, 2025 in Council Chambers 1606 14 Street Commencing at 6:00 p.m.

Council Members Present	Mayor Rhonda Hunter Deputy Mayor Curt Engel Councillor John Baswick Councillor Dorothy Moore Councillor Bill Windsor – <i>joined at 6:03 p.m.</i>
Administration Present	Acting Chief Administrative Officer, Amanda Riley Communications Coordinator, Lisa Bastarache Legislative Services Coordinator/Recording Officer, Jocelyn Baxter
1. <u>CALL TO ORDER</u> Mayor Hunter calle	ed the April 14, 2025 Special Council Meeting to Order at 6:02 p.m.

2. ADOPTION OF THE AGENDA

Res. 238-25

MOVED by Councillor Moore To adopt the April 14, 2025 Special Council Meeting agenda as presented. **Motion Carried**

Councillor Windsor joined the meeting at 6:03 p.m.

3. <u>CLOSED MEETING</u>

Res. 239-25

MOVED by Councillor Baswick To go into closed meeting at 6:03 p.m. for the following items: 2.1 CAO Recruitment – as per section 25 of the FOIP Act

Motion Carried

Mayor Hunter called a recess at 7:18 p.m. Council reconvened at 7:23 p.m.

4. <u>RECONVENE</u>

Res. 240-25 MOVED by Councillor Windsor To return to open meeting at 7:28 p.m. Motion Carried

Res. 241-25

MOVED by Councillor Windsor That Council award the CAO Recruitment Contract to Davies Consulting Group Executive Search Services.

	FOR	OPPOSED
Mayor Hunter	Х	
Deputy Mayor Engel	Х	
Councillor Baswick	Х	
Councillor Moore	Х	
Councillor Windsor	Х	
Carried		

Motion Carried

1

5. ADJOURNMENT

Res. 242-25 MOVED by Deputy Mayor Engel To adjourn the April 14, 2025 Special Council Meeting at 7:29 p.m. Motion Carried

2



Vision: The Place to Grow. Mission: Creating the Place to Grow.

MEETING DATE:	April 22, 2025	
SUBJECT:	Item 6: CAO Report	
ORIGINATING DEPARTMENT:	Legislative Services	

BACKGROUND/PROPOSAL:

Please find attached the information for the Chief Administrative Officer (CAO) Report for April 22, 2025

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

During the CAO Report, Council will have the opportunity to ask questions to the CAO and to make motions for information they would like Administration to bring back to a future Council meeting.

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To accept the Chief Administrative Officer Report for April 22, 2025 as information.



CAO Report – April 22, 2025

1. Development Report as of April 16, 2025

Please find the attached Development Report as of April 16, 2025.

2. <u>Condenser Unit Update</u>

Council approved the adiabatic condenser project on January 14, 2025. The new unit is currently in production and the delivery date for the new condenser is expected to occur around middle of June 2025 followed by installation and testing to occur in early to mid-July, with building of ice to follow.

3. Outstanding Resolutions

Please find attached a list of outstanding Resolutions from October 2021 to February 2025 for Council's review.

4. Economic Development Award

On April 10, 2025 at the Xperience Summit – Economic Developers Association conference in Kananaskis the Town of Didsbury received the award for "Innovative Approach to Economic Development", small community under 25,000 population category. This category is intended to highlight projects that implemented a new and innovative approach to economic development.

Project: "Earptopia Didsbury Day"

In October 2024, the Town of Didsbury leveraged its strong film tourism potential by hosting "Earptopia-Didsbury Day," a fan experience tied to the Earptopia Convention in Calgary. With over 200 international visitors from 17 countries, the event transformed Didsbury into the fictional town of Purgatory from the hit television series Wynonna Earp.

The Town partnered with local businesses, the museum, and the library to create an immersive experience featuring a custom scavenger hunt guiding fans to filming locations, a reconstructed Shorty's Saloon façade, a showcase of authentic props, and various feature events around town. The event generated a significant economic impact, substantial international exposure, increasing business revenues by 38%, boosting the museum's international visitation by 35%. It fostered lasting partnerships and introduced a sustainable film tourism tool, ensuring continued economic benefits, including business retention while cementing Didsbury's reputation as a film tourism destination for fan experiences and future productions.

The museum visitation statistics included in the award information summary were reported by the museum directly and translated into percentages by Administration. Note that the museum provided a detailed report in terms of numbers and where visitors came from, including a comparison chart from previous years.

5. <u>2025 First Quarter Municipal Enforcement Report</u>

Please find the attached first quarter report from the Municipal Enforcement Department. '

6. <u>2025 First Quarter Didsbury Fire Department Report</u> Please find the attached first quarter report from the Didsbury Fire Department.

7. 2025 First Quarter Action Request Report

Please find the attached report on Action Request submitted in the first quarter.

CAO Report as of April 16, 2025: Planning & Development

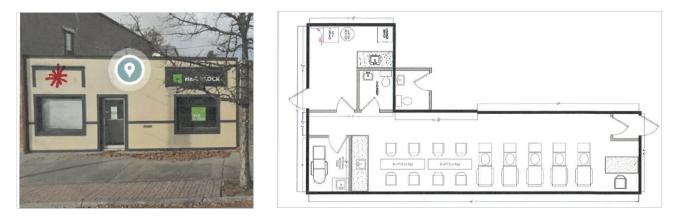
The Town of Didsbury has authorized the conditional issuance of the following permits:

PERMIT #	ADDRESS	ТҮРЕ	APPLICANT/OWNER	DECISION DATE
DP 25-022	1312 – 23 Avenue	Temporary Moving Pods	Sloan, Sheryl	Apr 2, 2025
DP 25-023	Hwy 582	Signage – Portable (Temporary) Golden River Restaurant	Pak, Elize Kwai Fong (a) Pak, Elize & Terry (o)	Apr 8, 2025
DP 25-024	2830 – 19 Street	Accessory Building – Sprung Structure	Dyck, Justin o/b Ruby Rock (a) YBUR Holdings (o)	Apr 9, 2025
DP 25-025	230, 800 Shantz Dr.	Signage – Fascia Foggy Gorilla Vaping Co.	Integrity Signs Inc. (a) Developments 2 Inc. (o)	Apr 14, 2025
DP 25-026	2008 – 20 Street	Retail (Personal Service) Chantel Nails & Spa	Viet Minh Banh Thong (a) Viet Minh Banh Thong & Dinh Minh Phat Pham (o)	Apr 16, 2025
DP 25-027	340, 800 Shantz Dr.	Establishment (Eating or Drinking Class 1) Subway	2202629 Alberta Limited (a) Developments 2 Inc. (o)	Apr 16, 2025

Development Officer (Permitted Use) Decisions

DP 25-026 Retail (Personal Service) Chantel Nails & Spa:

New business opening in town located at 2008 – 20 Street. Chantel Nails & Spa will offer manicures (gel & acrylic), pedicures & waxing.



DP 25-027 Establishment (Eating or Drinking Class 1) Subway:

Subway will be relocating from their current location on 20th Avenue to 340, 800 Shantz Drive. Another exciting thing about this application is that Subway has created a new design for all of their franchises and Didsbury will have the very first "new restaurant design" in all of the Subway Franchises.



The next MPC Meeting is scheduled for Wednesday April 23, 2025 for SD 25-002 Creekside ASP subdivision of 15 lots

Date	Res.	Motion
May 24, 2022	300-22	MOVED by Councillor McCoy that the Community Partnership Policy be assigned to the Policy and Governance Committee for review and consideration of the inclusion of groups and volunteers regarding contributions to renovations of Town owned facilities, and that the Policy & Governance Committee return recommendations to Council for consideration.
October 11, 2022	478-22	MOVED by Councillor McCoy to renew the membership with the Central Alberta Economic Partnership (CAEP) and continue participation by the Economic Development Officer (EDO), and request an annual report prepared by the EDO to monitor the return on membership investment.
November 22, 2022	569-22	MOVED by Councillor Baswick that the lands commonly known as the old Didsbury High School site (2134 22 Street) be listed for sale, with a requirement for timely development and consideration of the vision of the development proposal, as well as the purchase amount, to be decided upon by Council.
June 13, 2023	308-23	MOVED by Councillor Baswick To refer the reduction of speed limits in the Town of Didsbury to the Performance Evaluation Committee and bring back a recommendation to Council.
June 27, 2023	341-23	MOVED by Councillor Moore to approve in principle the Didsbury & District Chamber of Commerce's proposal to assume the responsibility of the Didsbury's Community Groups sign located at 20 Avenue and 10 Street and enter into an agreement with a sunset clause for use and maintenance of the sign which is located on Town land.
September 25, 2023	431-23	MOVED by Councillor Baswick to approve adding a Housing Needs Assessment to the scope of the MDP with the estimated budget of \$15,000 to be funded from the general reserves.
October 16, 2023	460-23	MOVED by Deputy Mayor Engel to re-affirm the original direction of the Mountain View Regional Film Office and re-assess the partnership structure after one-year of complete operations.
October 16, 2023	461-23	MOVED by Councillor Moore to support applying for the Indigenous and Municipal Policing Transition Study Grant to participate in a collaborative regional policing study with our neighbors.
October 24, 2023	475-23	MOVED by Councillor Moore to refer Bylaw 2023-14 Community Standards to the Policy & Governance Committee to explore the addition of infestation of noxious weeds and contagious diseases for trees.
January 23, 2024	059-24	MOVED by Deputy Mayor Engel to send the Travel and Expense Guidelines Policy FIN 003-22 to the Policy and Governance Committee for review and recommendation, as a priority.
January 23, 2024	061-24	MOVED by Deputy Mayor Engel that Administration update Council on any changes or updates to HR 004 – Personnel Policy as they are created.
February 13, 2024	102-24	MOVED by Councillor Windsor to approve the Town of Didsbury as the Designated Membership Municipality for the administrative duties of accounts payable/receivable for the Alberta Mid-Sized Mayors' Caucus with letters of support from the caucus members, and that Administration report on the budgetary impact of the said services at year-end.

Date	Res.	Motion	
February 27, 2024	143-24	MOVED by Deputy Mayor Engel to accept the RCMP Staff Sergeant Update as information and have administration review process with respect to public safety at Town facilities and bring back procedures to Council for review and recommendation	
March 12, 2024	175-24	MOVED by Deputy Mayor Engel to advertise for sale municipal land at 2128 21 Avenue, listed at a minimum price of \$115,000 with sale of the land to be at the discretion of Council with regard to price and proposal, and for Administration to address land planning accordingly, and for the land to remain listed until Council accepts a proposal.	
March 18, 2024	186-24	Moved by Councillor Windsor to approve the development of a multi-year facility project plan for 2033-19 Avenue, the Didsbury Municipal Library.	
May 14, 2024	303-24	MOVED by Councillor Windsor that all votes are recorded votes for Bylaws & Policies and Business items until the end of this Council's term.	
May 28, 2024	339-24	MOVED by Councillor Windsor that Administration provide a financial overview of a cost to date and provision of water from the butte water wells to the golf club and options for financial recovery of those costs.	
May 28, 2024	342-24	MOVED by Councillor Baswick to refer FIN 005 – Accounts Receivable policy to the Financial Planning Committee for review and recommendation.	
June 11, 2024	365-24	MOVED by Councillor Williams to refer the Community Partnership Project application from the Didsbury Curling Club to the Service Level Committee for review and recommendation to Council.	
June 11, 2024	381-24	MOVED by Councillor McCoy to approve the 2024 Planned Facility Closures and that Administration to develop a draft facility closures policy and, that further, discussion regarding Friday noon hour openings be referred to the Pre-summer Visioning Workshop on June 24, 2024.	
June 11, 2024	393-24	MOVED by Councillor Baswick to ensure all staff are within the 60th percentile of wages for comparable municipalities as per the Personnel Policy HUMAN 004 Section 4.1.	
June 25, 2024	426-24	MOVED by Councillor Williams that Administration further explore the potential utilization of the brownfield and engage with Suncor and legal counsel about use agreements, funding and feasibility.	
June 25, 2024	445-24	MOVED by Councillor Williams to approve that a collaborative press release on the Joint Project Exploration be created and released subsequent to the July 10, 2024 Mountain View County Council meeting.	
September 10, 2024	501-24	MOVED by Councillor Williams to refer the listed policies to the Policy and Governance Committee for review and recommendation to Council.	
November 26, 2024	666-24	MOVED by Deputy Mayor Engel to refer the exploration of the 2025 Minister's Awards for Municipalities to the Service Level Committee for review and recommendation back to Council.	
December 10, 2024	698-24	MOVED by Councillor Windsor to refer Community Standards Bylaw 2023-14 to the Policy and Governance Committee for review and recommendation.	
December 10, 2024	699-24	MOVED by Councillor Windsor to refer Responsible Pet Ownership Bylaw to the Policy and Governance Committee for review and recommendation.	

Date	Res.	Motion
Janury 28, 2025	035-25	MOVED by Deputy Mayor Engel To refer COUN 001-24 Council Professional Development and Remuneration Policy to the Financial Planning Committee for financial review and recommendation.
February 11, 2025	061-25	MOVED by Councillor Windsor That Administration bring back a complete report on all costs and documents associated with the Didsbury Arena Rental Chiller Unit as a result of the Condenser Unit Failure.
February 11, 2025	065-25	MOVED by Councillor Moore That Administration explore and engage with the Didsbury Municipal Library as it pertains to the future potential utilization of the Old Town Office.
February 11, 2025	066-25	MOVED by Councillor Moore To refer the discussion on the disposal or retention of the film props to Administration for review and recommendation back to Council.
February 11, 2025	067-25	MOVED by Councillor Moore That Administration explore options pertaining to the internal administration of the campground and bring budgetary and service level implications.
February 11, 2025	070-25	MOVED by Councillor Windsor To defer the discussion on the future visioning on the administrative utilization of the Didsbury Train Station to the new Council term.
March 26, 2025	178-25	MOVED by Councillor Windsor That Council approve the spending of up to \$10,000 for the appropriate land studies required on 2134 22 Street, the Old High School Land, to be funded form the Strategic Initiatives and Contingency Reserve. Motion Carried
March 26, 2025	179-25	MOVED by Deputy Mayor Engel That Council authorize Administration to seek legal advise regarding the land sale documents pertaining to 2134 22 Street, the Old Didsbury High School Lands. Motion Carried
March 26, 2025	180-25	MOVED by Deputy Mayor Engel To list for sale municipal land at 100 Shantz Drive, in accordance with the Sale, Acquisition and Expropriation of Land Policy. Motion Carried
March 26, 2025	181-25	MOVED by Deputy Mayor Engel To publish a Request for Proposal (RFP) for the retention of a Real Estate Agent to list the following properties for sale: 100 Shantz Drive; 2109 – 19 Avenue (old fire hall parking lot); 2101 – 19 Avenue (old fire hall); 2128 – 21 Avenue. Motion Carried
March 26, 2025	183-25	MOVED by Councillor Windsor To refer the DOSCA internal loan repayment plan feasibility to the Financial Planning Committee for review and recommendation. Motion Carried

Date	Res.	Motion
March 26, 2025	186-25	MOVED by Councillor Windsor To refer Chief Administrative Officer Bylaw 2018-04 to the Policy and Governance Committee for review and recommendation back to Council and that the Policy and Governance Committee be authorized to engage with a third-party expert regarding the contents of the bylaw if necessary. Motion Carried
March 26, 2025	187-25	MOVED by Councillor Windsor To direct Administration to implement Spring 2025 Road Bans within the Town Boundary as appropriate to align with the Mountain View County Road Ban Program and bring a report back to Council following the cessation of the bans after spring. Motion Carried
March 26, 2025	197-25	MOVED by Deputy Mayor Engel That Council commit to review current governance practices, roles, and responsibilities internally. Motion Carried
March 26, 2025	199-25	MOVED by Councillor Moore That Council formally requests the complete and thorough records regarding the Special Purpose Committee (SPC) from the committee and from the lawyer as per the SPC Terms of Reference, as well as the detailed, itemized legal bill; and that Council's designated contact with Shores Jardine LLP be SPC member Deputy Mayor Engel. Motion Carried

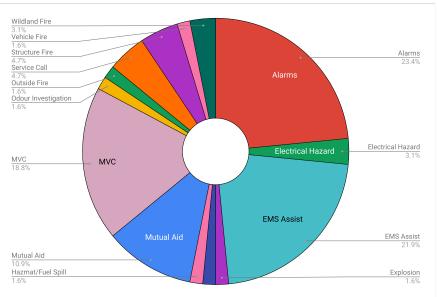
	Action Requ January 1 - M	ests Report arch 31, 2025	
# of		# of	
Requests	Department/Concern	Requests	Department/Concern
40 Public	<u>c Works</u>		6 Garbage/Recycling/Compost
17 Stree	ts		Garbage bins full - Valarosa walking paths
Cap r	missing from utility access in road - Valarosa		Garbage bins full - Morgan's Park
	onditions - Princess Petra Ave		Garbage bins full - 20 Street (by ATB)
Icy co	onditions - Valarosa Cove		Broken garbage can - Morris Place
lcy co	onditions - Deer Ridge	2	g Garbage bin missing/found after wind storm
2 lcy co	onditions - RR 2.0 & train tracks		
lcy co	onditions - 19 Ave		2 Water/Sewer/Storm
lcy co	onditions - 25 Street		Drainage issue - Valarosa Court
Snow	/ clearing - 21 Ave		Sewer backup - 23 Ave
Place	ement of snow removed from pathway - Westheights Cres.		
Snow	/ drift - 20 Ave		7 Other
5.4			Snow clearing equipment pushed snow on resident's
	oles - 23 Street		sidewalk / property
_	t sweep to remove loose gravel - College Green	4	Deer Carcass
Bump	os/holes in road - Westhill Drive		
			6 <u>Parks</u>
	valks/Pathways	-	3 Park/Playground/Sporting Fields
	ng sidewalk creating tripping hazard - 19 Ave		Significant amount of feces at dog park
•	e crack sidewalk creating tripping hazard - 20 St. (outside nasave)		Dog park out of bags
1 Harr	hasavey		Remove metal bin outside ball diamond by Complex -
a Broke	en/sinking sidewalk - Westhill Drive		
	valk replacement request - 24 Ave		safety concern
Glack			3 Trees
3 Signa	ge		Electrical line caught in tree
-	ern about location of STOP signs		Large crack in tree outside post office
	banner from light post fell off		Black knot in tree on Town boulevard
Requ	est for a sign at Rosebud Campground		
			2 Other
			Accessible washroom toilet concern
			Would like an outdoor warning siren in town
		48	Total

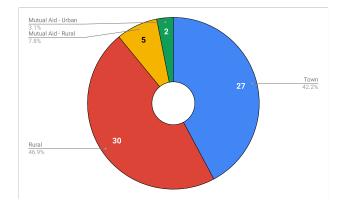
Municipal Enforcement Action Request are now through the 24hr complaint line

Didsbury Fire Department 2025 Response Totals

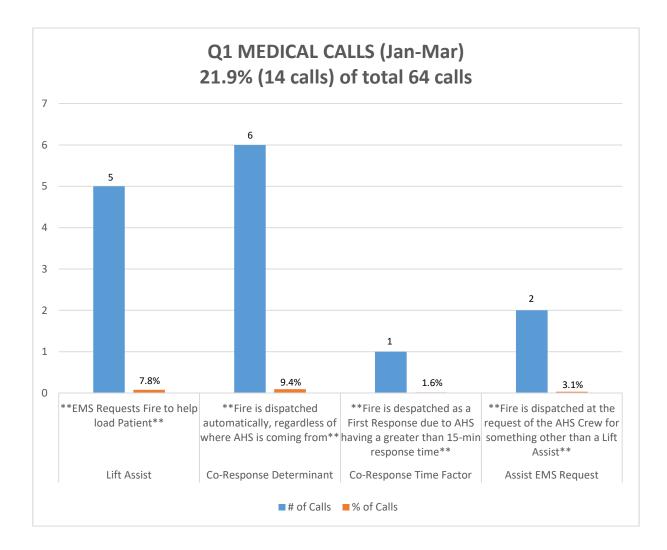
First Quarter - January 1 to March 31

Туре	Total
Aircraft Emergency	0
Alarms	15
Citizen Assist	0
Electrical Hazard	2
Elevator Rescue	0
EMS Assist	14
Explosion	1
Extrication	0
Gas Leak	1
Hazmat/Fuel Spill	1
High Angle Rescue	0
Lightning Strike	0
Mutual Aid	7
MVC	12
Odour Investigation	1
Outside Fire	1
Service Call	3
Smoke Investigation	0
Structure Fire	3
Train Collision	0
Train Fire	0
Vehicle Fire	1
Wildland Fire	2
	64





	Call Location
Town	27
Rural	30
Mutual Aid - Rural	5
Mutual Aid - Urban	2
	64



MEDICAL RESP	ONSE-2025 Q1					
Incident #	Lift Assist	<u>Co-Response</u> <u>Determinant</u>	<u>Co-Response</u> <u>Time Factor</u>	<u>Assist EMS</u> <u>Request</u>	<u>Call</u> Duration (mins)	<u>Estimated Cost at</u> ABT Rate (\$720-hr) <u>Not Billed</u>
2025-006-T		1			0.000	-
2025-007-T	1				0.000	-
2025-009-T				1	1.000	720.00
2025-010-R		1			0.000	-
2025-016-R		1			0.500	360.00
2025-018-T				1	0.000	-
2025-024-R			1		0.250	180.00
2025-025-T	1				0.000	-
2025-033-R		1			1.000	720.00
2025-041-T	1				0.500	360.00
2025-048-T		1			0.000	-
2025-052-R		1			0.250	180.00
2025-063-T	1				0.000	-
2025-065-R	1				0.500	360.00
						-
						-
						-
						-
						-
						\$ 2,880.00
	Lift Assist	<u>Co-Response</u> Determinant	<u>Co-Response</u> <u>Time Factor</u>	Assist EMS <u>Request</u>		
	EMS Requests Fire to help load Patient	**Fire is dispatched automatically, regardless of where AHS is coming from**	**Fire is despatched as a First Response due to AHS having a greater than 15-min response time**	**Fire is dispatched at the request of the AHS Crew for something other than a Lift Assist**		
TOTALS	5	6	1	2		
	7.8%	9.4%	1.6%	3.1%		
	1ST QRT TOTAL ME	DICAL CALLOUTS:	<u>14</u>	21.9%	of Q1 Total	Callouts
	<u>1ST QRT 1</u>	FOTAL CALLOUTS:	<u>64</u>			

Didsbury Fire Department Q1 Highlights

- Two new recruits started the DFD Rookie Training Program in January.
- Eight Cadets (Grade 11/12 students) started the DFD Cadet Program in January. 4 Cadets are from the Town of Didsbury and 4 Cadets are from the Town of Carstairs.
- Delivery received on the new Command 310 truck (Mobile Command Truck).
- Presently awaiting quotes for the upfitting (i.e. box insert, decaling, lighting etc...) of the new Command 310 truck.
- New bush buggy (County purchased) is currently in production. Anticipated delivery date in May 2025.

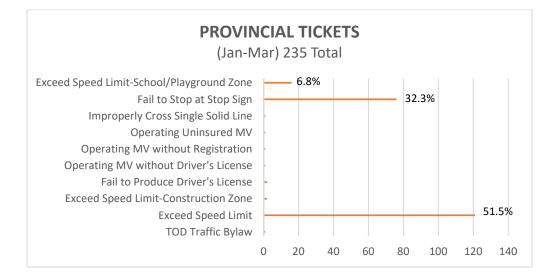


Town of Didsbury Municipal Enforcement First Quarter Report – January 01. 2025 to March 31. 2025

The Municipal Enforcement Team issued 235 Provincial Tickets; responded to 38 Occurrence Reports; and Logged 9 Inquiries not requiring a Report, in the First Quarter.

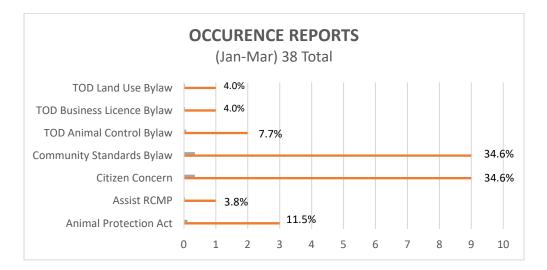
Provincial Tickets

- 121 Exceeding Speed Limit
- 76 Failing to Stop at Stop Sign
- 16 Exceeding Speed Limit through Playground/School Zones
- 22 Other Charges



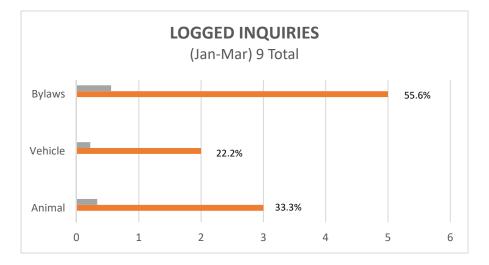
Occurrence Reports

- 15 Concluded
- 8 Concluded by Verbal Warning
- 2 Concluded by Written Warning
- 1 Concluded by Charge
- 7 Still Under Investigation
- 1 Forwarded to other Agency-RCMP
- 4 Unfounded



Logged Inquiries

- 1 Burning Garbage
- 3 Snow Removal
- 3 Animals
- 1 Stop Sign
- 1 Abandoned Vehicle



Q1 Department Highlights

- CPO Boggs successfully completed his CPOIP (Community Peace Officer Induction Program) and subsequently received his Appointment from the Province, giving the Town of Didsbury two Level 1 CPOs.
- CPO Boggs also successfully completed his EVOC (Emergency Vehicle Operations Course) Training.



Vision: The Place to Grow. Mission: Creating the Place to Grow.

MEETING DATE:	April 22, 2025
SUBJECT:	Item 7.1: Tax Rate Bylaw 2025-05
ORIGINATING DEPARTMENT:	Corporate Services

BACKGROUND/PROPOSAL:

At the April 8, 2025 Regular Council Meeting, Council granted first reading to Tax Rate Bylaw 2025-05 which would authorize the Town to levy the annual property tax. Council then referred the Bylaw to the Financial Planning Committee for review and recommendation back to Council.

At the Committee meeting held on April 10, 2025, the Committee reviewed the tax "split" which represents the percentage difference in the revenue collected from tax on residential/farmland and non-residential properties. In 2024, the split was 85.15% Residential and 14.85% Non-Residential.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The Committee is recommending that the split in 2025 be set at 84.9% Residential/Farmland and 15.1%, therefore the changing Schedule "A" of the Bylaw as follows:

Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential	\$ 4,546,751	\$ 670,369,330	0.00678246
Farmland	\$ 49,681	\$ 7,324,920	0.00678246
Vacant Residential	\$ 40,795	\$ 6,014,820	0.00678246
Non-Residential	\$ 795,586	\$ 93,349,610	0.00852265
Vacant Non-Residential	\$ 11,496	\$ 1,348,920	0.00852265
Machinery & Equipment	\$ 1,641	\$ 192,600	0.00852265
TOTAL TAX LEVY	\$ 5,445,950	\$ 778,600,200	

FIRST READING 2025 MUNICIPAL TAX RATES

REVISED 2025 MUNICIPAL TAX RATES

Assessment Class	Tax Levy	•	Taxable Assessment	Tax Rate
Residential	\$ 4,533,400	\$	670,369,330	0.00676254
Farmland	\$ 49,535	\$	7,324,920	0.00676254
Vacant Residential	\$ 40,676	\$	6,014,820	0.00676254
Non-Residential	\$ 808,975	\$	93,319,060	0.00866892
Vacant Non-Residential	\$ 11,694	\$	1,348,920	0.00866892
Machinery & Equipment	\$ 1,670	\$	192,600	0.00866892
TOTAL TAX LEVY	\$ 5,445,950	\$	778,569,650	

Notably, different between first and second reading is the decrease in residential property tax rates from 0.00678246 to 0.00676254 and increase in non-residential property tax rates from 0.00852265 to 0.00866892. Furthermore, commercial assessment decreased by \$30,550 which is represented in the non-residential portion of Schedule A. Lastly, the assessment complaint deadline is April 25, 2025 and therefore further changes to assessment may occur after the passing of this bylaw.

The bylaw, with the revisions, is attached for Council's review.



Vision: The Place to Grow. Mission: Creating the Place to Grow.

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

<u>RECOMMENDATION</u> (two motions)

That Council grant second reading to 2025 Tax Rate Bylaw 2025-05.

AND

That Council grant third and final reading to 2025 Tax Rate Bylaw 2025-05.

TOWN OF DIDSBURY BYLAW NO. 2025-05 2025 TAX RATE BYLAW

A BYLAW OF THE TOWN OF DIDSBURY TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF DIDSBURY FOR THE 2025 TAXATION YEAR.

WHEREAS, pursuant to section 353 of the *Municipal Government Act*, R.S.A. 2000, c.M-26 (the "MGA") Council must pass a property tax bylaw annually authorizing Council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of the expenditures and transfers as set out in the budget of the municipality, and the requisitions;

WHEREAS, section 297 of the MGA allows Council to divide the residential and non-residential assessment classes into sub-classes;

WHEREAS, section 369 of the MGA provides that Council must pass a supplementary property tax bylaw to authorize the levying of supplementary property tax in respect for which supplementary assessments have been made;

WHEREAS, pursuant to section 369.1 of the MGA Council has passed the Supplementary Assessments Bylaw, a continuous bylaw for supplementary assessment and taxation;

WHEREAS, pursuant to section 357(1) of the MGA the tax rate bylaw may specify a minimum amount payable as property tax;

WHEREAS, the assessed value of all taxable property in the Town of Didsbury as shown on the assessment roll is:

Total Assessment	\$ 778,569,650
Machinery and Equipment	\$ 192,600
Vacant Non-Residential	\$ 1,348,920
Non-Residential	\$ 93,319,060
Vacant Residential	\$ 6,014,820
Farmland	\$ 7,324,920
Residential	\$ 670,369,330

WHEREAS, the Town of Didsbury has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the Council meeting held on March 26, 2025;

WHEREAS, the estimated municipal expenditures and transfers set out in the 2025 budget for the Town of Didsbury total \$13,690,587;

WHEREAS, the estimated municipal revenues from all sources other than taxation is estimated at \$8,244,637 and the balance of \$5,445,950 is to be raised by general municipal taxation;

AND WHEREAS, the requisitions pursuant to section 359(1) are:

Education	\$ 2,094,437
Mountain View Seniors Housing	\$ 283,123
Designated Industrial Property	\$ 666

NOW THEREFORE COUNCIL OF THE TOWN OF DIDSBURY ENACTS AS FOLLOWS:

PART 1 – TITLE, PURPOSE AND DEFINITONS

1. Title

1.1. This bylaw may be referred to as the "2025 Tax Rate Bylaw".

2. Purpose

2.1. The purpose of this bylaw is to authorize the levying of a tax upon all taxable property shown on the assessment roll and a supplementary property tax in respect for which supplementary assessment roll has been prepared.

3. Definitions

- 3.1. In this bylaw, unless the context otherwise requires, definitions in the Act shall apply.
 - a) Vacant Non-Residential means a sub-class of property classified as Class 2 non-residential, as set out in Section 297 of the MGA, that contains vacant non-residential land held for the development of non-residential property.
 - b) Vacant Residential means a sub-class of property classified as Class 1 residential, as set out in Section 297 of the MGA, that contains vacant residential land held for the development of residential property.

PART II - ASSESSMENT CLASSES AND TAX RATES

4. Assessment Classes and Sub-Classes

- 4.1. For the purpose of the 2025 tax levy and supplementary tax levy, all assessed property within the Town of Didsbury is hereby divided into one of the following assessment classes and subclasses:
 - a) Residential
 - i. Vacant Residential
 - b) Non- Residential
 - i. Vacant Non-Residential
 - c) Farmland
 - d) Machinery and Equipment

5. Allowance for Non-collection of Taxes

5.1. Pursuant to Section 359(2) of the MGA, for the 2025 tax levy and supplementary tax levy there may be an allowance for the non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year's tax levy as determined at the end of the year.

6. Levy of Tax Rates

- 6.1. The Chief Administrative Officer is hereby authorized to levy the tax rates set out in Schedule "A" on the assessed value of all taxable property shown on the current assessment roll and supplementary assessment roll and classified according to this bylaw.
- 6.2. Schedule "A", attached hereto shall form part of this bylaw.

PART IV - GENERAL

7. Minimum Tax

7.1. That the minimum amount payable per tax roll as property tax for general municipal purposes shall be \$85.00.

8. Repeal

8.1. Upon coming into force and effect, this bylaw shall repeal Bylaw 97-15.

9. Effective Date

9.1. This bylaw comes into force on the day it is passed.

Read a first time on the 8th day of April, 2025.

Read a second time on this ___ day of _____, 2025

Read a third and final time on this __ day of _____, 2025

Mayor – Rhonda Hunter

Acting Chief Administrative Officer – Amanda Riley

BYLAW 2025-05 SCHEDULE "A" TAX RATES

		2025 M	UNICIPAL TA	X R	ATES	
	Assessment Class	Тах	(Levy	٦	Faxable Assessment	Tax Rate
	Residential	\$	4,533,400	\$	670,369,330	0.00676254
	Farmland	\$	49,535	\$	7,324,920	0.00676254
	Vacant Residential	\$	40,676	\$	6,014,820	0.00676254
	Non-Residential	\$	808,975	\$	93,319,060	0.00866892
	Vacant Non-Residential	\$	11,690	\$	1,348,920	0.00866892
_	Machinery & Equipment	\$	1,669	\$	192,600	0.00866892
	TOTAL TAX LEVY	\$	5,445,950	\$	778,569,650	

2025 EDUCATION TAX RATES

(Requisitions by Alberta School Foundation and Red Deer Catholic Region)

Assessment Class	Тах	Levy	Тах	able Assessment	Tax Rate
Residential/Farmland	\$	1,737,458	\$	683,709,070	0.00254123
Non-Residential	\$	356,979	\$	93,146,660	0.00383244
TOTAL TAX LEVY	\$	2,094,437	\$	776,855,730	

2025 MANAGEMENT BODIES TAX RATES

(Requisitions by Mountain View Seniors' Housing)

Assessment Class	Тах	Levy	Таха	able Assessment	Tax Rate
Residential/Farmland	\$	249,114	\$	683,709,070	0.00036436
Non-Residential	\$	34,009	\$	93,339,260	0.00036436
TOTAL TAX LEVY	\$	283,123	\$	777,048,330	
Includes an Over Levy	\$	450			

2025 DESIGNATED INDUSTRIAL PROPERTY REQUISTION TAX RATE

(Property assessment and tax rate are set by the Provincial Assessor)

Assessment Class	Tax Levy	/	Таха	ble Assessment	Tax Rate
Non-Residential	\$	666	\$	9,498,510	0.0000701
TOTAL TAX LEVY	\$	666	\$	9,498,510	



Vision: The Place to Grow. Mission: Creating the Place to Grow.

MEETING DATE:	April 22, 2025
SUBJECT:	Item 7.2: Borrowing Bylaw 2025-07
ORIGINATING DEPARTMENT:	Legislative Services

BACKGROUND/PROPOSAL:

Tenders for the Project closed on April 11, 2025 and the awarding of the contract will be presented in the Business portion of the agenda package.

Construction costs are significantly higher than previously estimated, requiring Administration to review the budget for the East Reservoir Project. Administration is proposing splitting the additional project costs between reserves and long-term borrowing. Administration will also seek an amendment to the grant from the granting body which may bring in an additional \$700,000 if approved.

Council is being presented with Borrowing Bylaw 2025-07 a bylaw to authorize the borrowing of \$3,500,000 for the purpose of constructing the East Reservoir Project.

The East Reservoir Project is required for the continuity of providing clean and reliable drinking water to the residents of Didsbury as the Butte Reservoir reaches the end of its useful life. To fund this vital project, the Town will be allocating \$708,152 from reserves, \$215,000 from offsite levies, \$2,541,000 from grants and \$435,848 from third parties. To complete the project, taking on long-term debt is absolutely necessary.

Section 252 of the *Municipal Government Act (MGA)* disallows a municipality from exceeding its debt limit. The Town currently has a debt limit of \$20,202,381 million and has a total debt of \$1,504,902 meaning that the Town has a borrowing capacity of \$18,697,479. The Town has a debt servicing limit of \$3,367,064 and has a debt servicing of \$604,502. The debt servicing limit available is \$2,762,562.

The interest rate included in the bylaw, 7%, is being set at a maximum rate to accommodate any rate fluctuation that may occur between first reading and the approval of the loan.

As of today the estimated loan payment (principal and interest) per year for a 25 year loan at 4.96% is \$245,821.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The Town must pass a borrowing bylaw before construction of the East Reservoir can commence because the project is being financed in part by borrowing. The bylaw is being presented now so that construction can commence in late June. This bylaw, because it is required to be advertised, is subject to petitioning, meaning that a petition for a vote of the electors may be submitted to the Chief Administrative Officer within fifteen days of the last day of advertising. Following that date, the bylaw will be presented to Council for second and third reading at the June 10, 2025 Regular Council Meeting.



Vision: The Place to Grow. Mission: Creating the Place to Grow.

ALIGNMENT WITH STRATEGIC PLAN 1. Strategically Managed Infrastructure

RECOMMENDATION

That Council grant first reading to Borrowing Bylaw 2025-07.

TOWN OF DIDSBURY Borrowing Bylaw Bylaw 2025--07

A BYLAW OF THE TOWN OF DIDSBURY, IN THE PROVINCE OF ALBERTA, TO INCUR INDEBTEDNESS BY ISSUANCE OF DEBENTURE(S) IN THE AMOUNT OF \$3,500,000 FOR THE PURPOSE OF CONSTRUCTING THE EAST RESERVOIR PROJECT.

WHEREAS, the Council of the Town of Didsbury (hereinafter called the "Municipality") in the Province of Alberta, has decided to issue a bylaw pursuant to Section 258 of the *Municipal Government Act*, R.S.A 2000, c. M-26 to authorize the financing, undertaking, and completion of the East Reservoir Project.

WHEREAS, the plans and specifications have been prepared and the total cost of the project is estimated to be \$7,400,000 and the Municipality estimates the following grants and contributions will be applied to the project:

Provincial Grants	\$2,541,000
Water Reserves	1,144,000
Offsite Levies	215,000
Debenture(s)	3,500,000
Total Cost	\$7,400,000

WHEREAS, in order to complete the project, it will be necessary for the Municipality to borrow the sum of \$3,500,000 for a period not to exceed twenty five (25) years, from the Province of Alberta or another authorized financial institution, by the issuance of debentures and on the terms and conditions referred to in this bylaw.

WHEREAS, the estimated lifetime of the project financed under this bylaw is equal to, or in excess of 75 years.

WHEREAS, the principal amount of the outstanding debt of the Municipality at December 31, 2024 is \$1,504,902 and no part of the principal or interest is in arrears.

AND WHEREAS, all required approvals for the project have been obtained and the project is in compliance with all *Acts* and *Regulations* of the Province of Alberta.

NOW, THEREFORE, The Council of the Town of Didsbury Duly assembled, enacts as follows:

- 1. That for the purpose of constructing the East Reservoir Project the sum of THREE MILLION, FIVE HUNDRED THOUSANDS DOLLARS (\$3,500,000) be borrowed from the Province of Alberta or another authorized financial institution by way of debenture on the credit and security of the Municipality at large, of which amount the full sum of THREE MILLION, FIVE HUNDRED THOUSANDS DOLLARS (\$3,500,000) is to be paid by the Municipality at large.
- 2. The proper officers of the Municipality are hereby authorized to issue debenture(s) on behalf of the Municipality for the amount and purpose as authorized by this bylaw, namely, the East Reservoir Project.
- 3. The Municipality shall repay the indebtedness according to the repayment structure in effect, namely, semi-annual or annual equal payments of combined principal and interest instalments not to exceed twenty five (25) years calculated at a rate not exceeding the interest rate fixed by the Province of Alberta, or another authorized financial institution, on the date of borrowing, and not exceed seven (7) percent.
- 4. The Municipality shall levy and raise in each year utility rates sufficient to pay the indebtedness. In the event of insufficient funds, the municipality shall levy and raise in each year municipal taxes sufficient to pay the indebtedness.
- 5. The indebtedness shall be contracted on the credit and security of the Municipality.
- 6. The net amount borrowed under the bylaw shall be applied only to the project specified by this bylaw.

7. This bylaw comes into force on the date it is passed.

Read a first time this ___ day of _____ 2024

Read a second time this ____ day of _____ 2024

Read a third and final time this ___ day of _____ 2024

Mayor – Rhonda Hunter

Acting Chief Administrative Officer – Amanda Riley



Vision: The Place to Grow. Mission: Creating the Place to Grow.

MEETING DATE:	April 22, 2025
SUBJECT:	Item 7.3: HR 007-25 Hiring Policy
ORIGINATING DEPARTMENT:	Legislative Services

BACKGROUND/PROPOSAL:

Council referred Hiring Policy HR 007 to the Policy and Governance Committee at the January 23, 2024 Regular Council Meeting.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

After thoroughly reviewing the policy, the Committee worked to better align this policy with the Policy and Procedure Policy to reduce the procedural provisions.

A clean copy of the policy as well as a markup is attached for Council's review.

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION (two motions)

To rescind HR 007 – Hiring Policy.

AND

To approve HR 007-25 – Hiring Policy, as presented.



HR 007-25 – Hiring Policy Date Approved: MONTH XX, 20XX Resolution:

Policy Statement:

The purpose of this governance policy is to establish guidelines regarding the hiring and recruitment of full-time, parttime, temporary, casual, or seasonal employees, so that the selection process is consistent and fair for all concerned.

1. To Hire Employees

- 1.1 This policy does not apply to the hiring of the position of the Chief Administrative Officer.
- 1.2 The Chief Administrative Officer shall authorize the recruitment for vacant positions.
- 1.3 All hiring and recruitment will be in compliance with Town of Didsbury human resource procedures, the *Alberta Human Rights Act, Alberta Employment Standards Code, Alberta Occupational Health and Safety Act,* and any other relevant statutes.
- 1.4 All vacant positions within the Town of Didsbury will be hired on a competitive basis with both internal and external candidates being considered.
- 1.5 All employees will be hired on the basis of merit but other factors may be considered to provide the best level of service.

2. Hiring Relatives of Employees (Nepotism)

- 2.1 *Relative*, for the purpose of this policy, shall mean any spouse, interdependent partner, child or dependent of any employee or Council member.
- 2.2 Relatives of the Chief Administrative Officer or Council members are not eligible for hire, with the exception of applicants for seasonal positions or fire members.
- 2.3 Employees of the Town that were employed prior to the hiring of the Chief Administrative Officer or election of their relative to Council will not be disqualified for consideration in the filling of an internal departmental vacancy.
- 2.4 Any person involved in the hiring process will declare a relationship with a relative, as soon as they become aware that a relative has applied for the position and recuse themselves from the hiring process for said position.
- 3. End of Policy



	TOWN OF DIDSBURY POLICY INDEX
Policy Number:	
Policy Title:	Hiring Policy
Approval Date:	April 24, 2018
Date to be Reviewed:	
Responsible Department:	Human Resources
Related Bylaws:	

Policy Statement:

The purpose of this <u>governance</u> policy is to establish guidelines regarding the hiring and recruitment of full--time-<u>and</u>, part-time-<u>, temporary, casual, or seasonal</u> employees, so that the selection process is consistent and fair for all concerned.

1. To Hire Employees

<u>1.1</u> This policy does not apply to <u>casual employees</u><u>the hiring of the position of the Chief</u> <u>Administrative Officer</u>.

1. Definitions

1.1 <u>Committee</u> shall mean the Coordinator of Human Resources, Manager of the vacant position and any other individual deemed appropriate to be involved in the hiring process.

1.__2. To Hire Employees

- <u>1.2</u> <u>2.1</u> The Chief Administrative Officer shall authorize the recruitment of vacant positions. The Coordinator of Human Resources, in collaboration with the Manager of the position, will be responsible for reviewing applications, short listing candidates, interviewing suitable candidates, checking references and undertaking a letter of employment.
 - 2.2 The Chief Administrative Officer or designate will act as a resource person in an advisory capacity.

3. Job Posting and Advertising

- 3.1 Employment positions will be advertised in the local newspaper for at least two (2) weeks. The Chief Administrative Officer may expand the advertising of a position to include other formats and other newspapers. Advertisements will include the job title, qualifications required, description of duties and term of appointment if necessary. Exceptions include:
 - 1. A vacancy filled by an internal department promotion,
 - 2. A vacancy filled by a temporary employee or student worker who was $1 \pm Page$



already working in the position, or

3. A written approval from the Chief Administrative Officer for administration indicating that a specific candidate may fill a vacancy without posting the position.



- 3.2 Hiring and recruitment may, but is not required to, involve the posting of a vacancy or new position within the workplace and the consideration of internal as well as external candidates.
- 3.3 The following statement regarding acknowledgement of applications: *"We thank all candidates for their interest, however, only those selected for an interview will be contacted."* shall be posted at the bottom of an advertisement.

4. Information in Applications

4.1 All applicants are expected to supply the information requested within the advertisement, and to submit the names of three (3) references that are familiar with their character and abilities.

5. Record Checks

- 5.1 An offer of employment will be conditional upon successful completion of a vulnerable sector check/criminal record check, as well as an intervention record check when required. The costs associated with obtaining these required checks will be reimbursed by the municipality.
- 1.3 **6.** All hiring and recruitment will be in compliance with Town of Didsbury human resource procedures, the Alberta Human Rights Act, Alberta Employment Standards Code, Alberta Occupational Health and Safety Act, and any other relevant statutes.
- <u>1.4</u> All vacant positions within the Town of Didsbury will be hired on a competitive basis with both internal and external candidates being considered.
- <u>1.5</u> All employees will be hired on the basis of merit but other factors may be considered to provide the best level of service.

2. Hiring Relatives of Employees (Nepotism)

- 2.1 <u>6.1</u> For <u>Relative</u>, for the purpose of this policy <u>"relative" includes</u>, shall mean any spouse, commonlaw spouse or same-sex interdependent partner, or child, who is living in the same residence or <u>dependent</u> of any employee or Council member.
- 2.2 <u>6.2</u> Immediate family members<u>Relatives</u> of the Chief Administrative Officer or Council members are not eligible for hire. This does not apply to summer or seasonal positions Individuals that are employed by the Town prior to the Chief Administrative Officer or Council member will not be affected if their family member is elected to Council or hired as the Chief Administrative Officer, with the exception of applicants for seasonal positions or fire members.
 - 6.3 An employee, elected representative or appointed representative of the Town of Didsbury will not participate in any part of the selection process nor make any offer of employment where a relative is being considered for employment.
- 2.3 <u>6.4</u> Employees of the Town that were employed prior to the hiring of the Chief Administrative Officer or election of their relative to Council will not be disqualified for consideration in the filling of an internal departmental vacancy.
- 2.4 Any member person involved in the hiring process will declare a family relationship, as defined under the definition of with a relative, as soon as he/she becomes they become aware that a relative has applied for the position, and recuse themselves from the hiring process for said position.

7. Selection Process

7.1 The selection process shall be based on the requirements of the job, according to the job description for the position. There shall be no discrimination based on any personal characteristics that are protected by human rights legislation such as race, sex, religion and disability. Disabled persons are eligible for appointment provided they are able to perform the work described in the job description. Employment decisions are based on individual's qualifications and

competencies focusing on skills, training and overall ability to perform the work.

8. Pre-Employment Requirements

8.1 The Coordinator of Human Resources will contact the provided references.

8.2 Questions related to the Candidate's employment performance may be asked.

9. Offer to Employment

- 9.1 The offer of employment will, at a minimum, contain the following:
 - 1. Start date of employment
 - 2. Classification of position
 - 3. Rate of pay and compensation package
 - 4. Probationary requirements
- 9.2 In the event that the successful candidate declines the offer of employment, the Committee may have recommended an alternate(s) at the time of the original decision on who to hire, and the committee may then proceed to the next choice if one has been duly selected.
- 9.3 A full medical may be required and/or other testing such as drug testing may be required of the successful candidate at the expense of the Town of Didsbury.

10. Probationary Period

10.1 All newly hired employees shall be on probation for three (3) consecutive months at which time a Probationary Review will be completed by the Manager or Supervisor of that department. The employee or employee may terminate the employment contract within the probationary period without cause.

11. Communication with Unsuccessful Candidates

11.1 Each unsuccessful candidate who was interviewed will receive a phone call from the Coordinator of Human Resources to advise them of the outcome. Candidates that have only sent in applications but were not interviewed will receive acknowledgement of their receipt of their application, advised of where they stand and receive thanks for applying.

12. Retention and Documentation Related to Recruitment and Selection

12.1 All documentation related to the recruitment and selection process will be kept on file for a minimum of a year.

13. End of Policy

<u>3.</u>



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MEETING DATE:	April 22, 2025
SUBJECT:	Item 8.1: East Reservoir – Award Recommendation
ORIGINATING DEPARTMENT:	Engineering & Infrastructure

BACKGROUND/PROPOSAL:

Council approved the release of the East Reservoir Project tender following the receipt of the Alberta Municipal Water Wastewater Partnership (AMWWP) funding support. After finalizing engineered drawings, the tender document was prepared and released publically on March 7, 2025 on the Alberta Purchasing Connection. After the tender closed on April 11, 2025, the Town had received a total of six bids.

The approved capital budget for the East Reservoir was originally \$5.68 million. Given that the lowest tender amount came in approximately \$1,72M over budget, the capital budget requires an amendment to move forward with the project.

	Total	Offsites	AMWWP	Debentures	Reserves
Approved Budget	5,683,054.00	115,000.00	2,541,461.00	2,841,527.00	185,066.00
Amended Budget	7,400,000.00	215,000.00	2,541,000.00	3,500,000.00	1,144,000.00
Difference	1,716,946.00	100,000.00	(461.00)	658,473.00	958,934.00

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The town's engineering consultant reviewed each bid for accuracy and completeness. Following corrections noted during the review the bids are as follows:

Bidder	Ver	ified Tender Price	Evaluation Score
Timcon Construction	\$	7,112,083.02	96
Everest Construction Management	\$	8,801,089.55	86.4
Alpha Construction	\$	8,972,694.23	85.6
Option Excavating	\$	10,398,026.63	78.2
Whiston Contracting	\$	10,845,057.83	76.8
Kelsey Pipelines	\$	13,640,429.25	58.1

With projects of this nature, the contractors who are capable of performing the work have no issues with complying with the bid documents. All bidders provided a Bid bond, Consent of Surety, WCB and the required insurance. Although no contractor has specific local experience, they all articulated an understanding of the challenges and opportunities that small communities present for large projects. One bidder did not provide much supporting documentation regarding past projects and the evaluation score is reflective of that.

Administration evaluated the unit rates for risk exposure. Numerous items in the tender are lump sum items. There is little risk to the town for the majority of the items. Although the risk is low for most unit



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rates, the Town is exposed to potential tariff impacts. Administration is acutely aware of the risk tariffs can pose and we are prepared to seek alternative supply lines for acceptable substitutions.

Notably, the tender resulted in higher than estimated costs. The AMWWP funding was based on a previous estimate. Administration will be seeking a cost adjustment to the AMWWP funding associated with increased costs to deliver the project. Once Administration is advised of a decision, we will return to Council for further consultation as required.

Additionally, for ease of project delivery, the Mountain View Regional Water Service Commission (MVRWSC) piping and controls to feed the reservoir were included in the tender package. It is understood that MVRWSC has applied for a grant to assist with the funding for this component of the tender. Administration recommends proceeding with award including the MVRWSC components and, depending the results of their grant application, Administration will return to Council for further consultation as required.

Based on the scoring noted above, Administration recommends that Council award the East Reservoir contract to Timcon Construction Ltd for the tendered amount of \$7,112,083.02.

In addition to construction costs, engineering consulting fees form part of the project budget.

Administration is also recommending that Council approve the engineering construction proposal to facilitate the construction phase of the project.

ALIGNMENT WITH STRATEGIC PLAN

1. Strategically Managed Infrastructure

RECOMMENDATION

To approve the award of the East Reservoir Project to Timcon Construction Ltd for \$7,112,083.02.

AND

To amend the capital budget for the East Reservoir Project to a total cost of \$7,400,000 to be funded with AMWWP grant of \$2,541,000, offsite levies of \$215,000, water reserves of \$1,144,000 and debentures of \$3,500,000.



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MEETING DATE:	April 22, 2025
SUBJECT:	Item 8.2: Awarding of Assessment Services Contract
ORIGINATING DEPARTMENT:	Corporate Services

BACKGROUND/PROPOSAL:

The Town contracts an external assessor to provide assessment services. The current assessment services contract held by Bow Valley Property Valuators (BVPV) expires June 30, 2025. Administration prepared a Request for Proposal (RFP) in accordance with policy FIN 010 – Procurement Policy which requires contracts over \$75,000 be procured by a competitive means, and the award of said contract be approved by Council. The estimated value of the assessment services contract is approximately \$200,000 to \$250,000 (a five year contract for between \$40,000 - \$50,000 per year).

The RFP was posted to the Town of Didsbury website, as well as Alberta Purchasing Connection, from February 28, 2025 to April 11, 2025.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The Town received two proposals as follows:

Company Name	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Wild Rose Assessments Inc. (Wild Rose)	\$42,585	\$42,585	\$42,585	\$42,585	\$42,585	\$212,925
Municipal Assessment Services Group Inc. (MASG)	\$42,600	\$42,600	\$42,600	\$42,600	\$42,600	\$212,000

Administration considered a number of factors in reviewing the proposals including Suitability of the proposal, Expertise, Applicant Experience, Value/Pricing Structure, and Presentation.

Each proponent meets the requirements listed above, and the pricing structures are essentially the same. Wild Rose, located in Red Deer, is closer in proximity to the Town than MASG, located in Morinville, making for more convenient travel to and from Didsbury. In addition, the transition plan for Wild Rose involves a strong relationship with BVPV, the Town's current assessor, which would be very helpful in the transition of knowledge and services. Therefore, Administration recommends awarding the contract to Wild Rose Assessments Inc. The value of the contract is within the current operational budget for assessment services.

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To award a five year assessment services contract, beginning July 1, 2025, to Wild Rose Assessment Services Inc.



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MEETING DATE:	April 22, 2025
SUBJECT:	Item 8.3: 2025 Roadworks – Award Recommendation
ORIGINATING DEPARTMENT:	Engineering & Infrastructure

BACKGROUND/PROPOSAL:

Council approved two capital projects for the 2025 Roadworks Program. Approximately 850 m of 7 Avenue west of 23 Street and 18 Avenue West from 20 Street to 23 Street with some sidewalk and curb replacement. Council approved a capital budget of \$550,000 to complete the works.

Administration released a public tender on March 7th and posted it on the Alberta Purchasing Connection. An invitation to bid notice was sent to our local contractors advising them of the tendering opportunity. The tender close April 3rd and the bid list was released publicly April 9th. Six bids were submitted and evaluated.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

A summary of bids and evaluations are presented below. The tender prices are inclusive of GST:

Bidder	Veri	fied Tender Price	Evaluation
Ruby Rock Construction	\$	447,997.55	100
Border Paving	\$	467,608.11	98.3
Economy Paving	\$	499,704.98	85.9
Grindstone Paving	\$	520,407.08	84.4
TJ Paving	\$	524,910.16	84.1
Professional Excavators	\$	771,924.04	73.2

The municipality has consistently supported local contractor participation and experience. We are grateful to have so many strong, competitive bids by first class contractors. All bidders submitted complete bids including previous experience with similar projects, competent health and safety programs and high quality equipment and labour forces.

With high quality contractors, the bid evaluation ultimately became about the lowest bid. Accordingly, the low bid received 100% evaluation and the second place bidder ranked slightly lower. This was the deciding factor.

The municipality is appreciative of all the bidders' investment into the pursuit of work in our community.

ALIGNMENT WITH STRATEGIC PLAN

1. Strategically Managed Infrastructure

RECOMMENDATION

To approve the award of the 2025 Roadworks program to Ruby Rock Construction Ltd. for \$447,997.55, inclusive of GST.



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MEETING DATE:	April 22, 2025
SUBJECT:	Item 8.4: Institutional Voting Locations
ORIGINATING DEPARTMENT:	Legislative Services

BACKGROUND/PROPOSAL:

The *Local Authorities Election Act* states that Council may designate, or enable the Returning Officer to designate, the location of one or more institutional voting stations. Those electors that are confined to a treatment centre in the town or is a resident in a supportive living facility in the town that is established as an institutional voting station for the election is eligible to vote at that institutional voting station.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Administration is recommending, consistent with the services provided in year's past, that the following be established as institutional voting stations:

- 1. Aspen Ridge Lodge 1100 20 Avenue
- 2. Bethany Didsbury 1201 15 Avenue;
- 3. Didsbury Hospital 1210 20 Avenue.

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To approve the institutional voting stations for the 2025 General Municipal Election as follows:

- Aspen Ridge Lodge 1100 20 Avenue
- Bethany Didsbury 1201 15 Avenue
- Didsbury Hospital 1210 20 Avenue.



Vision: The Place to Grow. Mission: Creating the Place to Grow.

MEETING DATE: SUBJECT:

ORIGINATING DEPARTMENT:

April 22, 2025 Item 8.5: 2025 Economic Development Priorities and Marketing Plan Economic Development & Strategic Operations

BACKGROUND/PROPOSAL

Building on the success of the 2024 Marketing Plan, the 2025 strategy continues to advance key objectives while reinforcing Didsbury's identity as a safe, fun, and family-friendly community. This plan outlines a comprehensive approach to position Didsbury as a thriving destination for young families, tourists, entrepreneurs, and business investors.

By drawing attention to affordable living, excellent schools, recreational opportunities, and a strong sense of community, Didsbury aims to attract young families seeking a safe and welcoming place to call home. The plan also highlights Didsbury's core industries—tourism, health & wellness, technology, and innovation—to draw entrepreneurs and skilled talent.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Administration recommends three priorities for Economic Development for 2025:

- 1. Business retention
- 2. Residents (young families), Investment and Business Attraction
- 3. Unique Tourism Destination

Council may accept and approve the priorities on recommendation, or establish priorities in addition to or excepting those listed above.

Marketing Plan 2025 (see attachment)

Administration has plans to utilize the Scavenger Hunt theme in 2025 (continued from the success of Didsbury Day) to develop compelling graphic design and soundbites playing on the theme that hit on the priorities set by Council. The Economic Development department will secure space with Pattison Outdoors on their various media platforms in Calgary best suited to target the necessary audiences. Didsbury's website and social media will also be utilized for the campaign. In addition, advertising opportunities for local media outlets will be considered as they arise.

ALIGNMENT WITH STRATEGIC PLAN

3. Strong & Resiliant Local Economy

RECOMMENDATION (two resolutions)

To approve the Economic Development priorities for 2025 as follows:

- 1.
- 2.
- 3.
- AND

To accept the 2025 Marketing Plan as information.

1. Executive Summary & Objective Breakdown with KPIs

The *Discover Didsbury 2025* campaign builds on the momentum of the 2024 Marketing Plan, leveraging Didsbury's identity as a safe, family-friendly, and opportunity-rich community. Centered around a creative scavenger hunt theme that is supported by its film tourism and history, the campaign promotes Didsbury as a vibrant place to live, visit, invest, and grow.

Key goals include:

- Retaining and expanding local businesses
- Attracting young families, professionals, and investors
- Boosting tourism through experiential and cultural engagement

By highlighting Didsbury's strong community spirit, quality of life, and economic potential, the campaign positions the town as a dynamic hub for connection, creativity, and sustainable growth in Central Alberta.

Strategic Objectives & KPIs

A. Business Retention & Expansion

- Objectives:
 - Support local sectors (e.g., manufacturing, creative industries, value-added agriculture)
 - Strengthen health & wellness offerings
 - Promote business networking and collaboration
- Key Initiatives:
 - Expand "Project 52"-style video showcases businesses only
 - Host networking and promotional events
 - o Advertise competitive advantages (affordability, infrastructure, etc.)
- KPIs:
 - Business revenue growth (%)
 - Number of new entrepreneurs/investments
 - o Business satisfaction survey results

B. Resident, Investment & Business Attraction

- Objectives:
 - o Market Didsbury's safe, welcoming environment and quality of life
 - Attract families, professionals, and innovators
 - o Promote smart infrastructure and sustainability
- Key Initiatives:
 - o Launch targeted digital and transit ad campaigns
 - o Leverage 2024 video assets to highlight lifestyle and investment opportunities
 - o Participate in tradeshows and Invest Alberta initiatives
- KPIs:
 - o Residential growth and new developments
 - o Digital engagement metrics
 - Community feedback and inquiries

C. Tourism Development

- Objectives:
 - \circ ~ Increase visitor traffic and boost local tourism revenues
 - o Promote film tourism and cultural assets
 - Engage families through interactive experiences
- Key Initiatives:
 - o Develop an enhanced scavenger hunt experience for events like Country Christmas
 - \circ $\;$ $\;$ Promote tourism video, film history, and local events
 - Highlight Didsbury's charm via playful storytelling

• KPIs:

- Increase in museum visits and tourist arrivals
- Visitor spending/hospitality revenue
- o Number of film productions in Didsbury

2. Campaign Theme: "Discover Didsbury"

The 2025 campaign centers on a **Scavenger Hunt** theme, creating compelling soundbites and experiences that attract our target market. Through playful, yet sophisticated informative messaging, we will spotlight Didsbury's charm, rich history that is worth visiting and visiting again; living and investing due to its enthralling quality of life, including its amenities and its many opportunities related to business and investment. This approach turns exploration into engagement—drawing visitors in, sparking conversations, and positioning Didsbury as a dynamic, innovative fun town to visit, live, invest and grow in. This theme:

- Encourages exploration and interaction by businesses and investors;
- Promotes Didsbury's history, cultural depth and its film connections, activities, eateries and shopping; sparking social sharing, digital engagement, and return visits;
- Appeals to children and young families.

3. Target Markets & Advertising Tools

Objective	Geographic Focus
Business Retention & Expansion	Local, Regional, Calgary
Resident & Investment Attraction	Calgary, Alberta-wide, National
Tourism Promotion	Calgary, Alberta visitors, Day-trippers

Marketing & Advertising Tools

Business Retention

- Didsbury website & social media channels
- Project 52 business videos (extended series)
- Pattison Transit: LRT cards, bus ads, digital boards
- Local media (The Albertan, Olds & Airdrie Radio)
- Business networking events

Resident & Investment Attraction

- Quality of Life & Investment videos (2024 assets)
- Invest Alberta Magazine, Didsbury Tradeshow
- Targeted social media, digital ads, and video campaigns
- Print and digital materials for newcomers and investors

Tourism Development

- Tourism video (2024/25)
- Family scavenger hunt game (Country Christmas and beyond)
- Film tourism tools (props showcase, on-site experiences)
- Blue Highway Sign Program (under development)
- Travel Alberta and Town website features

Supporting Collateral

- Pamphlet Update and enhancement (Digital + Print)
 - A redesigned tri-section pamphlet focusing on:
 - 1. Investment & Business Opportunities
 - 2. Life in Didsbury
 - 3. Tourism & Events



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MEETING DATE:	April 22, 2025
SUBJECT:	Item 8.6: Expenses for CAO Recruitment Services
ORIGINATING DEPARTMENT:	Legislative Services

BACKGROUND/PROPOSAL:

At the April 14, 2025 Special Council Meeting, Council approved a CAO Recruitment Service for the purpose of hiring a Chief Administrative Officer for the Town of Didsbury

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The cost of the recruitment firm, plus travel expenses for the recruiter and advertising costs is expected to be \$35,000. This budget does not include council's related to meetings or interviewing of prospective candidates.

Administration recommends that Council authorize costs up to \$35,000 related to the CAO recruitment and that it be funded from the Strategic Initiatives and Contingency Reserve.

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To approve up to \$35,000 for CAO recruitment and to fund the costs from the Strategic Initiatives and Contingency Reserve.



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 MEETING DATE:
 April 22, 2025

 SUBJECT:
 Item 8.7: Policy and Governance Committee Recommendation –

 Council Remuneration and Professional Development Policy

 ORIGINATING DEPARTMENT:
 Legislative Services

BACKGROUND/PROPOSAL:

Council has referred the rates in COUN 001-24 Council Remuneration and Professional Development Policy to the Financial Planning Committee (FPC) for review and recommendation back to Council. In the review at the Committee meeting held on April 10, 2025, the FPC is considering changes to the rate structure which would significantly impact the provisions of the Policy.

In the meantime, Council referred COUN 001-24 to the Policy and Governance Committee (PGC) for review of the professional development as it pertains to individual Council members. Because the referral to the PGC is for the review of a specific matter, the PGC has not engaged in an entire review of the policy.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Given that the matter of amending COUN 001-24 is timely due to the upcoming election, Administration and the PGC are recommending that COUN 001-24 be referred to the PGC in its entirety so that the Committee can complete a thorough review.

Council may accept the recommendation from the PGC and refer the entirety of the policy to the Committee, or they can wait until the FPC makes a recommendation on the rate schedule before proceeding with the recommendation.

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To refer COUN 001-24 Council Remuneration and Professional Development Policy to the Policy and Governance Committee for review and recommendation back to Council.



Vision: The Place to Grow. Mission: Creating the Place to Grow.

MEETING DATE:	April 22, 2025
SUBJECT:	Item 8.8: Draft Housing Needs Assessment
ORIGINATING DEPARTMENT:	Legislative Services

BACKGROUND/PROPOSAL:

At the Committee of the Whole meeting held on April 17, 2025 Urban Systems provided a detailed presentation that explained the Housing Needs Assessment report.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The Committee of The Whole had the opportunity to explore in detail the report and the data that informed the report.

The Committee recommended that the report be referred to the next Regular Council Meeting of April 22, 2025 for Councils consideration.

ALIGNMENT WITH STRATEGIC PLAN

3. Strong & Resiliant Local Economy

RECOMMENDATION

A motion at Council's discretion.

HOUSING ANALYSIS

TOWN OF DIDSBURY

December 6, 2024

PREPARED FOR:

Town of Didsbury 2037 - 19 Avenue Box 790 TOM 0WO

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File: 1717.0017.01

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CONTENTS

1.0	INTRODUC	CTION	4
	1.1PURPOS	Ε	4
	1.2EXISTING	B HOUSING POLICIES	4
2.0	DATA ANA	LYSIS	5
	2.1DEMOG	RAPHIC AND EMPLOYMENT CHANGES	5
	2.1.1	DEMOGRAPHIC PROFILE	5
	2.1.2	ECONOMIC CHARACTERISTICS	9
	2.2HOUSING	G	
	2.2.1	HOUSEHOLD CHARACTERISTICS	
	2.2.2	CURRENT HOUSING STOCK	12
	2.2.3	AFFORDABILITY CONSIDERATIONS	15
3.0	KEY FINDI	NGS	
	3.1POPULA	TION	
	3.2EMPLOY	MENT	
	3.3MUNCIP	AL FINANCE	
	3.4HOUSIN	G	
4.0	MOVING F	ORWARD	20
	4.1ALIGNIN	G DEMOGRAPHIC COMPOSITION WITH HOUSING OPTIONS	20
	4.2DIVERSIF	YING HOUSING STOCK	21
	4.3CONSIDE	R HOUSING AND ASSET MANAGEMENT CONNECTION	
	4.4INCREM	ENTAL INFILL DEVELOPMENT	21



TABLES

Table 1 - Population Composition by Age, Didsbury, 2011 to 2021
Table 2 - Percent share of total population by select cohort, Didsbury, 2011 to 2021
Table 3 - Total Households by Size, 20211
Table 4 - Affordable Costs per income bracket based on 30% affordability index1
Table 5 - Affordable Costs per income bracket based on 30% affordability index 1



FIGURES

Figure 1 - Total Population, Didsbury, 2001 to 2021	5
Figure 2 - Percent of Population Cohorts, Didsbury, 2011 and 2021	7
Figure 3 - Didsbury Population Projection, 2011 to 2051	8
Figure 4 - Housing Profile, Didsbury, 2021	12
Figure 5 - Occupied Private Dwellings by Year of Construction, Didsbury, 2021	13
Figure 6 - Age of Household Maintainer, Didsbury, 2021	14
Figure 7 - Household After-tax Income, Didsbury, 2020	15



1.0 INTRODUCTION

This Housing Needs Assessment (Assessment) was developed for the Town of Didsbury (The Town) to help understand the current and future state of housing. The Town has experienced an aging population, and a gradual population decline, raising the question if the Town is prepared for the potential impacts this could create for the long-term market, character, economy, housing, and sustainability of the Town. With an aging population, it is necessary to determine if there is adequate support for their transition to smaller living accommodations and supported living options. Additionally, it is important to consider what Didsbury can do to retain and attract a younger population to maintain the longevity of the Town.

This Assessment will provide an analysis of the demographic, housing, and employment statistics within the Town. This analysis will offer a foundation for discussing the current state of the housing market and potential future implications for the Town. The Assessment will conclude with several high-level and longterm approaches for housing that may be considered by the Town.

1.1 PURPOSE

The purpose of this Assessment is to provide the Town with:

- A better understanding of the housing situation in the community.
- A summary of the most prominent housing-related issues.
- An understanding of what gaps might exist in housing policy and housing supply.
- A strategy for addressing gaps in policy and supply.

As the Town continues to develop, the results of this Assessment can be used to support future changes to local policy directions within the Municipal Development Plan (MDP) and inform key directions within future Area Structure Plans (ASP).

1.2 EXISTING HOUSING POLICIES

The MDP was updated in 2024 and outlines the following key strategies specific to housing:

- A focus on flexible neighbourhoods that support a mix of housing types.
- A flexible and incremental approach to growth that preserves the Town's assets and character.
- A diversity of housing choice to maintain affordable, safe, and attractive neighbourhoods.
- Promote infill development in existing neighbourhoods that complements local character.

Beyond the key strategies throughout the MDP, the following policy directives influence the evolution of the future housing stock:

- Thew Town will periodically evaluate the changes to the housing stock as part of an ongoing evaluation of how the policy direction is supporting achieving the desired outcomes.
- All new growth shall be contiguous with existing development and will be coordinated with infrastructure and road extensions.
- The overall density for residential uses shall strive to achieve a minimum of five (5) units per net developable acre within an ASP.



- Infill development will be encouraged in coordination with the character and scale of adjacent buildings.
- Mixed-use (live work) developments are supported as part of ensuring a diversity of housing choice.
- Require a demonstrated mix of housing types and densities within a new ASP to ensure growth contributes to the diversity and health of the housing stock.

2.0 DATA ANALYSIS

2.1 DEMOGRAPHIC AND EMPLOYMENT CHANGES

2.1.1 DEMOGRAPHIC PROFILE

This section examines the population, household, and employment characteristics within the Town, providing an analysis of how these factors reveal specific housing needs based on the area's distinctive demographic composition.

Population Total

The population of Didsbury has remained relatively consistent and has shown signs of slight population growth over the last 20 years. Despite this consistency, the population has been subject to slight fluctuations within the last three census years of 2011, 2016, and 2021, with the population beginning to plateau from 2011 onwards (*Figure 1*).

Figure 1 illustrates the trends from the federal census. The 2024 population estimate illustrates a slight increase in population to 5,291, staying within the same general trend over the last decade. Despite the generally consistent population, the minor fluctuations indicate that there has been minimal migration into the town, though that has ticked up in the last few years, and most of the population changes are a product of natural fluctuation and out-migration. This migratory pattern has limited natural growth and is reflected in the continuous aging of the population.

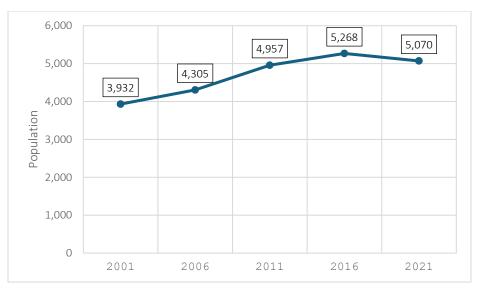


Figure 1 - Total Population, Didsbury, 2001 to 2021 – Census of Population Statistics Canada



Population Characteristics

The median age of the population has steadily increased from 41.2 in 2011, to 43.1 in 2016, and 45.2 in 2021. This steady increase of the median age is a commonly felt trend among other towns in Central Alberta, outside of the influence of the rising hosing costs in Calgary and Airdrie. Olds has a median age of 43.6, whereas the median age in Carstairs (38.4) and Crossfield (38.4) are trending in the opposite direction.

By age, the largest demographic group remains individuals under 20, however that has been in decline over the last decade and may have been surpassed by the 65-84 age group, which aligns with the continued increase in the median age. *Table 1* outlines the growth by population cohort between the 2011 and 2021 census years, demonstrating the diverging trends between the youth and senior cohorts.

Changes to the composition of the population provides indicators for the projected future population of the Town and informs the Town considerations for future investments in infrastructure, housing, and community services.

	2011	2021
Under 20	1,285	1,190
20 to 34	825	725
35 to 49	995	880
50 to 64	995	1,030
65 to 84	710	1,055
85 Plus	135	180
Total	2,011	5,070

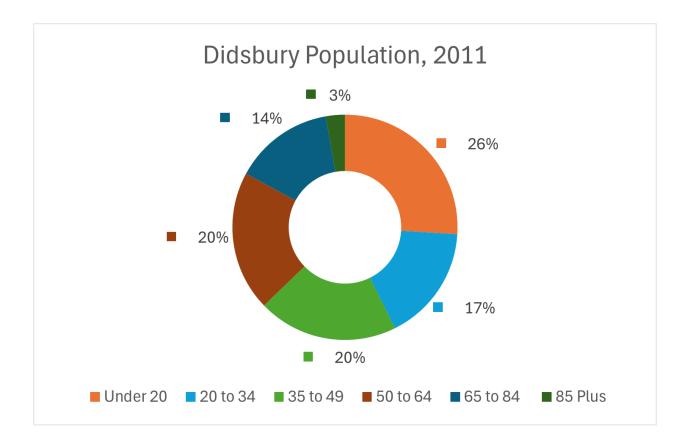
Table 1 - Population Composition by Age, Didsbury, 2011 to 2021

Figure 2 illustrates the population composition by percentage to demonstrate how these are changing over time. With the two largest demographic groups being under 20 years and 65-84, and a trending decline in the 35-49 and 50-64 cohorts, there is an unbalanced dependency ratio, meaning there is a growing number of non-working individuals (which tends to be under 20 and over 65) combined with a declining population within the prime labour force demographic. This can increase pressure on the local labour market as there are less individuals to replace retired workers and contributes to a growing number of individuals that are economically inactive and more likely to be reliant on government spending and programs.

This continued divergence informs projected seniors housing needs. This will range from the size, design, and accessibility of dwelling units to the growth and expansion of available care homes, facilities, and levels of care recognizing incremental transitions along the spectrum from living in current housing to needing specialized care facilities.

The availability of senior-dedicated housing in Didsbury, as discussed further under Housing Types, serves as an attraction for senior citizens, inflating the older cohorts with new residents from outside the community. This type of in-migration compounds the increase in median age and represents a type of growth largely self-contained within the individual housing facilities.





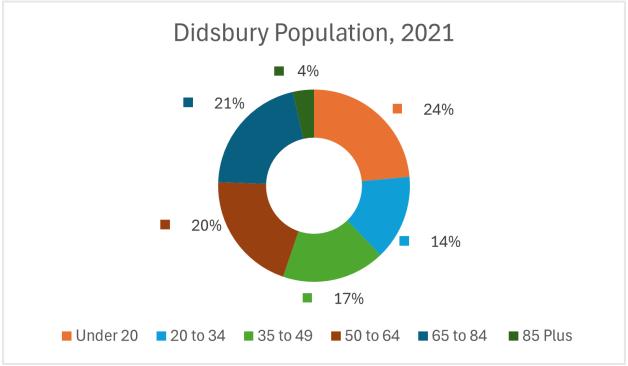


Figure 2 - Percent of Population Cohorts, Didsbury, 2011 and 2021



As the median age of the population continues to increase, it can be anticipated that the population will experience a slow, but inevitable, decline if there is no major change in the age distribution which can only come from in-migration. *Table 2* illustrates a general overview of the percentage distribution of the cohorts that affect the median age.

	% Share of the t	otal population
	2011	2021
34 and younger	43%	38%
65 and older	17%	25%

Table 2 - Percent share of total population by select cohort, Didsbury, 2011 to 2021

Population Projections

There are many factors contributing to fluctuations within a population that cannot be predicted, which can make population projections challenging to pinpoint. Decisions that drive relocations to and/or staying in communities are driven by a variety of variables that are different for every household. By simply looking at the current demographic composition and trends, we can get an informed idea of what the future projected population may look like without considering immigration. Didsbury's future population is displayed in *Figure 3*, showing a consistent decline over the next 30 years without any significant change to the composition.

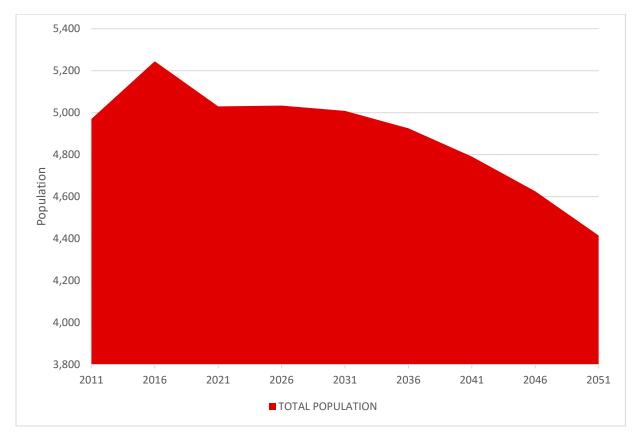


Figure 3 - Didsbury Population Projection, 2011 to 2051



As noted, these projections simply consider the natural components of population change (i.e., fertility and mortality rates) and do not incorporate potential changes due to migration. Without considerable changes to available employment opportunities for youth exiting high school, the Town is likely to continue seeing a gap in the 19-29 age cohorts. In order to see a shift in the median age and an increase in the percent distribution of the population under 34, the Town will need to attract new residents attracted to the assets and lifestyle the Town offers.

Incremental shifts in new residents can have considerable impacts if experienced consistently over time. The 2024 estimate reflected recent migration into town and established a 2024 population estimate of 5,291, creating an uptick from the 2021 Census population of 5,070. If migration were to continue at this pace, the declining population trend could be meaningfully reversed reasonably quickly. Growth at this pace could generate a projected population approaching 6,500 over the next ten years.

2.1.2 ECONOMIC CHARACTERISTICS

Considering the intricate connections among all aspects of the community to housing, it is essential to examine how the local economy and labour force influence the housing market. By analyzing these interdependencies, we can gain a clearer understanding of the factors shaping housing in the community.

Local Business and Industry

Over the last twenty years the total number of businesses has been relatively constant, though there have been peaks and valleys emerge aligned with external economic opportunities and challenges. in 2003 there were a total number of 258 local businesses reported compared to 284 in 2023. Over that time the number of businesses grew to a peak of 322 in 2012, whereby the total started declining to 296 in 2019.

During the 2020-2021 economic decline associated with COVID, the total number of businesses continued its decline to a twenty-year low of 236, before seeing a rebound post-COVID to 284 reported in 2023. While the twenty-year total can seem like things have been somewhat constant, similar to the total population, there are broader stories that reflect the incremental changes to the local economy and its relationship to overall growth and housing.

Employment

While there has been a consistency, and recent growth, in the total number of local businesses, the local labour force declined between the 2016 and 2021 Census years for the first time. The total labour force had consistently increased between Census years since 1991 until seeing a decrease of 5.1% in 2021, dropping from 2,665 in 2016 to 2,530 in 2021.

Similarly to the decline in the total labour force, the actual percentage of the total population participating in the labour force is also declining. The total participation rate was at its highest in 2006 at 71%, but has consistently declined to 63% in 2021, which aligns with the continued aging of the population. Recognizing these trends, the Town has engaged in targeted economic development initiatives focused on the film industry. These efforts have been reflected in the growth in local employment in the arts, entertainment, and recreation sector, seeing growth between 2016 and 2021 (from 20 to 45). Similarly, despite the overall



decline in employment the Town continues to be a regional healthcare hub seeing the health care and social assistance sector increase from 325 to 425.

Commute to work

When considering the role of the Town's local economy a key indicator is the commute patterns of residents as well as those coming into Town for work. In 2021, just over half of the labour force (51%) travelled to another municipality for work. While the overall labour force is declining, this is a strong indicator that there is a large portion of the population that have chosen to both live and work in Didsbury. For comparison purposes, the Town of Carstairs has nearly 70% of its labour force depart the Town daily for work.

Another expression of commute patterns is a review of the net commuter flow, which measures the difference between outgoing and incoming commuters. In 2021, the net commuter flow in Didsbury was +50, meaning that there were 50 more individuals entering the Town than were leaving for employment purposes. This represents a considerable change over a ten-year period, when the net commuter flow was -135 in 2011. It is difficult to predict any specific variable contributing to this trend, but the continued growth in the health care and social assistance sector and increased emergence of the arts, entertainment, and recreation sector is establishing the Town as a growing attraction to specific types of employment.

2.2 HOUSING

The current housing situation in the Town is analyzed using census data from Statistics Canada and available local housing data, evaluated through various connections to previous demographic and employment sections.

2.2.1 HOUSEHOLD CHARACTERISTICS

Households

Households can take a variety of forms. These include:

- "Census family" which means either a couple (married or common-law) or parents/caregivers who share a house and their dependents. There may be one-census family or multiple-census-family households.
- "Non-census family" which are households comprised of one person or two or more people occupying the same home but not constituting a census family due to the lack of an economically dependent relationship.

The largest proportion of households in the Town are one-census family households (64%), which includes couples with and without children as well as lone-parent families. One-census families with children account for 23% of households and one-census families without children account for 33% of overall households.

Given the continued trend of an aging population, nearly 27% of households are non-census families consisting of one-person households. This is not always indicative of a single senior citizen household, but



the increasing median age and growing senior demographic contributes to this trend and illustrates the growing importance of considering housing transition opportunities.

Household Size

Households range in size from one person to five or more people with the majority of households (66.7%) having two or fewer people living in them. These households may be comprised of couples or non-census-family individuals living together in one house, or census families with additional individuals constituting one household. *Table 3* illustrates the total number of households by size.

Household Size	Number of Households	Percentage of Households
1-person	540	26.6%
2-person	815	40.1%
3-person	275	13.5%
4-person	240	11.8%
5 or more persons	170	8.4%

Table 3 - Total Households by Size, 2021

The average household size has minimally change since 2011, however it has decreased from 2.5 in 2011 to 2. In 2021, reflecting the high percentage of households with two or fewer individuals. This trend is consistent with other communities who have an aging demographic, recognizing that fewer families are moving into the community and local youth are incentivised to move away for education or employment opportunities.

Housing Tenure

As of 2021, 79% of occupied dwellings in the Town are owner-occupied, whereas 21% are renter-occupied. This distribution has remained relatively stable between the 2016 and 2021 Census years, with owner-occupied dwellings decreasing marginally from 80% to 79%, and renter-occupied dwellings increasing slightly from 20% to 21%.

Since 2011, about 4% of private dwellings in Didsbury have been unoccupied, indicating that most residences are consistently occupied by the same tenants.





2.2.2 CURRENT HOUSING STOCK

Housing Types

The current number of dwelling units in Didsbury are estimated at 2,064. Majority of Didsbury's housing stock is comprised of single-family detached homes (72%), while the remaining 28% are semi-detached homes, row houses, and apartments in under five-storey buildings ().

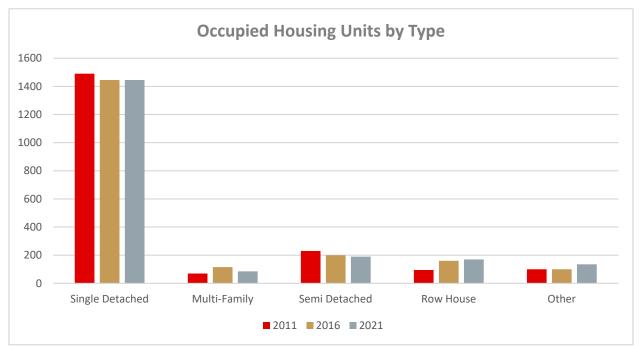


Figure 4 – Occupied Units by Type, Didsbury, 2011 - 2021



This illustrates the general lack of diversity among the types of housing throughout the Town, which has remained relatively consistent over the last 20 years with the lack of growth on housing units aligned with the changes to the population. Recent development trends illustrate a continuation of the typical development pattern, focusing on single-family housing.

Included among the various attached housing units are those dedicated to senior living in Aspen Ridge Lodge, Kinsmen Manor, and Bethany Didsbury. These offer a range of supportive living suites, independent apartments, and continuing care home suites designed to provide affordable hosing options for seniors and a range of level of care. While these units provide transitional housing options in the community aligned with the aging population, these are not dedicated to residents. Because the supply and demand are not connected, as the local senior population continues to grow alternative housing options will be needed.

Housing Age

The age of housing stock is important to consider in this analysis. Homes are often occupied by their original or early owners, which means they may not be available for resale until the current owner relocates. Additionally, houses are typically situated in neighborhoods with similarly aged homes and infrastructure. This clustering can result in a concentration of homes that age at the same pace (potentially seeing assessments decline at the same pace) while the supporting infrastructure also ages, eventually requiring replacement at substantial cost.

The construction of new housing stock has consistently grown during twenty-year intervals as seen in *Figure 5*. There is a relatively large proportion of housing built before 1960, however this includes the historic homes that have been preserved in the community that contribute considerably to the unique character of the Town.

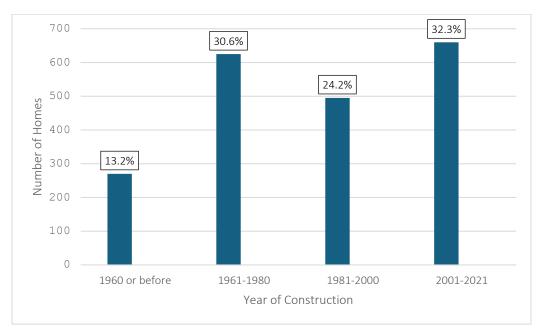


Figure 5 - Occupied Private Dwellings by Year of Construction



In addition to age as an indicator of housing adequacy, approximately 6% of houses are reported to be in significant need of repairs. With an aging population, it is possible that homeowners may find it challenging to undertake the necessary repairs due to the home's age and the effort required. This situation could affect the attractiveness and readiness of older homes when they are listed on the market.

Age of Occupants

In Didsbury, the majority of households are owner-occupied, with this rate increasing among the older population, as illustrated in *Figure 6*. Due to the limited variety of housing types, the number of rental units is relatively low and primarily concentrated in the secondary rental market (i.e., housing units rented by the homeowner). These units appear to be predominantly occupied by the younger population.

The current housing stock will struggle to adequately meet the needs of an aging population with 25% of the population aged 65 and older. Considering that the majority of occupants aged 65 and older are homeowners who may seek rental or smaller dwellings as part of a future transition, there are limited options available to them.

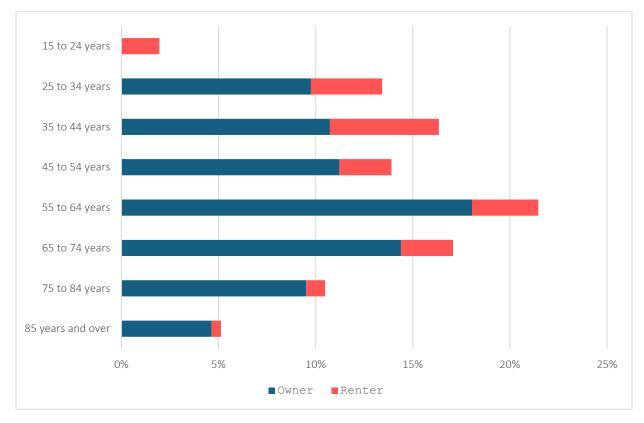


Figure 6 - Age of Household Maintainer



2.2.3 AFFORDABILITY CONSIDERATIONS

Household Income

Understanding economic indicators for residents and households helps to define financial capacity for spending on housing, either rented or owned. In 2020, the median after-tax income of households in Didsbury (Town) was \$70,000, a change of -5.4% from \$74,000 in 2015.

While the median income has decreased slightly between Census years, the number of households earning greater than \$100,000 continues to be the largest segment of the population. *Figure 7* illustrates a breakdown of the total number of households based on their total household income.



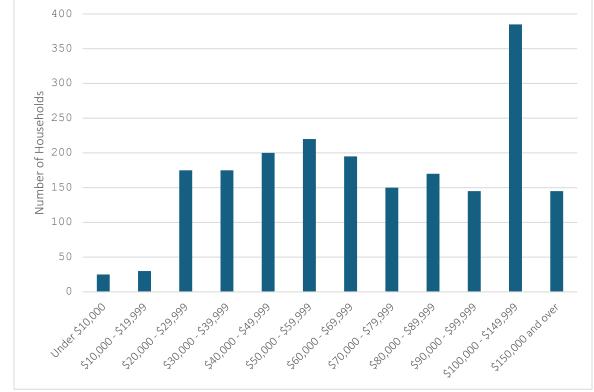


Figure 7 - Household After-tax Income, Didsbury, 2020



Housing Adequacy

Housing indicators play a critical role in assessing housing issues across Canada. By analysing certain housing indicators, it can give insight into the adequacy, affordability, and suitability of housing in a community. Further, it can help to understand the anticipated changes in housing needs over time and the differences across communities. Housing indicators show when households are not meeting the following housing standards:

- Adequate housing is reported by their residents as not requiring any major repairs.
- Affordable housing costs less than 30% of total before-tax household income.
- Suitable housing has enough bedrooms for the size and composition of resident households according to National Occupancy Standard (NOS) requirements.

CMHC defines Core Housing Need as a household whose housing does not meet the minimum requirements of at least one of the adequacy, affordability, or suitability indicators.

Table 4 outlines the general affordability characteristics of housing by tenure. It is noteworthy that the 2021 census reported 28.2% of renter-occupied households (a considerable decrease from 43.6% in 2016) and 15.4% of owner-occupied households (up from 13.5%% in 2016) were spending 30% or more of their income on shelter. There are variables outside simply correlating this to the scale and type of residential growth (i.e., changes to interest rates that affect mortgage payments), but the general lack of a supply of housing options and rental units constricts availability and incremental changes to housing costs can have considerable impacts on lower income households. The 2016 Census did not disaggregate core housing need indicators by tenure, but the total percentage of households reporting core housing need decreased from 9.0% in 2016 to 5.0% in 2021, likely because of the considerable decline in renter households spending greater than 30% of their income on hosing.

Indicator	Ow	ner	Rer	nter
Indicator	2016	2021	2016	2021
Spend >30% of Income	13.5%	15.4%	43.6%	28.2%
Reporting Core Need	NA	4.5%	NA	6.1%
Median Monthly Costs	\$1,222	\$1,160	\$1,145	\$1,240
Core Need Indicators	20	016	20	21
Core Need	9.0	0%	5.0)%
Inadequate	6.2	2%	5.9	9%
Unaffordable	19.3%		18.6%	
Unsuitable	1.5%		4.1%	

Table 4 - Affordable Costs per income bracket based on 30% affordability index

Table 5 indicates the range of costs that households could spend on housing based on their income bracket and maintaining spending within the affordability index. For each of the defined income brackets, the affordable cost represents what they could reasonably afford on a per month basis, ensuring they do not



spend more than 30% of their total income. There is no specific data to reliably quantify the cost of housing in the Town. Census data is largely unreliable as the costs are solely reported by those willing to respond and not based on data beyond the respondent's perspective of the value of their home. Given the small sample size of available rental units and the volatility of rental rates, the rental costs are unreliable as a true indicator of affordability.

While reported housing costs are unreliable and not a true indicator of housing adequacy, exploring broader anecdotal evidence can paint a broader picture of the costs of housing in the Town. In reviewing the list price of single-family homes over the last six-month period, the median cost has consistently ranged between \$500,000 - \$550,000. While limited, there are alternative housing products available (i.e., semi-detached and row houses) that have consistently ranged between \$315,000 and \$345,000.

When considering the impact to affordability of median house costs at over \$500,000, this translates to a projected monthly mortgage payment of approximately \$2,300. There are many variables that contribute to this cost, however projecting a down payment of 20%, with a loan term of 25 years at a 5% interest rate, this is a reasonable projection. For the alternative housing products available (i.e., semi-detached and row houses), assuming a smaller down payment, the projected monthly mortgage payments are approximately \$1,900.

This only represents the mortgage portion of housing costs and does not factor in taxes, insurance, or utility costs, which are all factors that help determine affordability relative to spending no more than 30% of total income on housing. When comparing the projected monthly mortgage costs to the relationship to income in *Table 4*, the cost of housing is increasingly affordable to those in the higher income brackets earning approximately \$80,000 for row houses and over \$90,000 for single-family homes.

Average Affordability for housing per income bracket			
Income Bracket	Affordable Monthly Cost	Income Bracket	Affordable Monthly Cost
Under \$5,000	\$ 125.00	\$45,000 to \$49,999	\$ 1,187.50
\$5,000 to \$9,999	\$ 187.50	\$50,000 to \$59,999	\$ 1,375.00
\$10,000 to \$14,999	\$ 312.50	\$60,000 to \$69,999	\$ 1,625.00
\$15,000 to \$19,999	\$ 437.50	\$70,000 to \$79,999	\$ 1,875.00
\$20,000 to \$24,999	\$ 562.50	\$80,000 to \$89,999	\$ 2,125.00
\$25,000 to \$29,999	\$ 687.50	\$90,000 to \$99,999	\$ 2,375.00
\$30,000 to \$34,999	\$ 812.50	\$100,000 to \$124,999	\$ 2,812.50
\$35,000 to \$39,999	\$ 937.50	\$125,000 to \$149,999	\$ 3,437.50
\$40,000 to \$44,999	\$ 1,062.50	\$150,000 and over	\$ 3,750.00

Table 5 - Affordable Costs per income bracket based on 30% affordability index

The biggest deficit in affordable housing in the Town is within low-income households, which are defined as earning between 21% - 50% of the median household income. This translates to an annual household income ranging from \$15,600 - \$39,000 and an affordable hosing cost ranging from \$390 - \$975 per month. Of all households in the Town, 16.3% fall into the low-income category (330 households) and 28% (92 households) are considered in core housing need based on affordability.





3.0 KEY FINDINGS

3.1 POPULATION

KEY FINDINGS		
1	While there has been a slight increase since the 2021 Census, shifting the overall trend, the population continues to age and without a population increase through migration, the senior cohort will continue to grow, and the youth cohorts will continue to shrink. This will have a considerable impact on future service delivery and without alternative housing options, it could lead to a greater percentage of the aging cohorts to leave the community prematurely.	

3.2 EMPLOYMENT

KEY FINDINGS	
1	The declining population trend has impacts beyond housing. As the age cohorts between 34-55 shrink, this decreases the local labour force, which limits the ability to attract and retain business and industry.
2	The composition of the housing stock (i.e., high occupancy rates, majority single-family, limited rental options, etc.) will act as a barrier for certain types of businesses to relocate or expand in the Town. From an Economic Development perspective, any strategy tied to business retention, expansion, and attraction need to be connected to the diversity of housing opportunities and their role in attracting certain types of businesses/employees.
3	While the commuting pattern is relatively balanced between employees travelling out of and into Town, this introduce questions around a lack of diverse employment options that would keep the commuters who leave from finding local employment as well as a lack of housing options that may be preventing those that commute in from choosing Didsbury as their home.



3.3 MUNCIPAL FINANCE

KEY FINDI	NGS
1	Municipalities experience fiscal uncertainties and have limited sources of revenue. They aim to avoid placing an undue burden on local citizens, resulting in a need to balance the tax base between residential and non- residential sources of revenue. This highlights the links between economic development and housing and the importance of generating revenue from non-residential sources. This is connected to the diversity of housing, which supports the diversification and expansion of local economic activity.
2	In addition to discussions about the residential to non-residential tax ratio, we must engage in more informed conversations regarding density and its impact on the productive use of available land. The ongoing debate between achieving higher density and character is prevalent in communities seeking to attract new development. However, the dialogue surrounding density should better address effective use of land when houses are the primary developments.

3.4 HOUSING

KEY FINDINGS		
1	The combination of high occupancy rates, high percentage of owner-occupied housing, and a lack of alternatives to single-family homes impacts the supply, and affordability, of rental housing options. As this pattern continues it will increasingly impact lower-income households and increasingly make it harder for local employees, particularly those in the retail and service industries, to afford to live where they work.	
2	There is over 43% of existing units that were built prior to 1980, over 13% of which were built prior to 1960. This in itself is not a significant challenge. When combined with the correlation to the age of the householder, it starts to paint a different picture, particularly the older the house and the householder are. As the householder continues to age, there will come a point where they can no longer occupy their current home and will need to seek alternatives. Depending on the age and condition of the home, the ability to sell may be limited.	
3	As a subset to the potential for vacated older homes, these areas tend to see declines in total assessment (i.e., their ability to generate revenue for the town diminishes over time), while they are often in neighbourhoods that have some of the oldest infrastructure in the town. Unchecked, this poses potential risk for municipalities as they see declining revenue in neighbourhoods that are seeing increasing potential for stagnant circulation of homeownership, while needing major infrastructure replacement within the foreseeable future.	
4	The proportion of senior-aged population continues to grow who will all need some form of transitional housing that is largely unavailable in the community. Without a broader diversity of supply locally, this cohort will be forced to relocated outside the Town as they look to transition.	
5	The increasing costs for owner-occupied households have the potential to continue impacting the affordability of the housing stock relative to the affordability index (i.e., spending more than 30% of income on housing costs). The total percentage of owner-occupied households spending over 30% of their income on housing went up between the 2016 and 2021 Census years, and 15.3% of households are spending more than 30% of their income on housing.	



4.0 MOVING FORWARD

The intent of the analysis was to simply paint a picture of the current state of the community through a lens focused on housing, understanding its importance for the healthy evolution of Didsbury and the interconnections with so many other parts of the community. While there were a variety of individual indicators that make up this specific lens, the overall theme is that growth has largely stagnated over the last decade that has stalled any momentum for an expanded housing stock that has led to misalignment with the evolution of the demographic composition.

The Town's sphere of influence is limited, and housing considerations include external forces beyond the Town's control but identifying what matters will help establish direction for what can be done now to help set the stage for the long-term strength and health of Didsbury. There is often a sentiment among local governments that "if you're not growing, you're dying", but not all growth is created equal and the short-term revenue that comes with new housing developments has other implications that often go unmitigated.

No single strategy or action will erase all challenges, nor will the Town ever "arrive" in a perfect state. The complexity of housing may require multiple strategies and actions applied concurrently to alter the characteristics of the system, which could then trigger the need for a new approach. The following represent a series of strategic directions that suggest paths forward to evaluate and monitor changes to the housing stock over time relative to the key findings from this preliminary analysis.

4.1 ALIGNING DEMOGRAPHIC COMPOSITION WITH HOUSING OPTIONS

The percentage share of the population represented by the 65+ age cohort continues to grow. As this cohort increases in number the mismatch between the expanding population and the availability of suitable housing that would allow for different types of transitions becomes more apparent.

Strategic Directions

1. Continue to coordinate with Senior's housing providers advocating for continued investment in opportunities for people to age in place in the community.



2. Target partnership opportunities with developers that focus on housing types (i.e., accessible multifamily housing) that could support senior transitions as well as provide a supply for households seeking smaller purchase or rental options.

4.2 DIVERSIFYING HOUSING STOCK

The composition of the housing stock is heavily reliant on owner-occupied, single-family options. As housing is increasingly connected to broader community development initiatives, new development proposals need to be viewed through the lens of contributing to the diversity of options.

Strategic Directions

1. The new MDP has established a minimum density requirement for new development. As the Town evaluates any new ASP, or proposed amendment to an existing ASP, part of the consideration for evaluating the development concept should include an assessment of how the proposal contributes to diversifying the housing stock.

4.3 CONSIDER HOUSING AND ASSET MANAGEMENT CONNECTION

The location, timing, and methods of community development directly influence its fiscal health. It is crucial to understand the economic constraints that these development patterns impose in order to build a fiscally sustainable community. The economics of land use, broadly speaking, involve how various development patterns generate revenue for the Town, while also recognizing that they incur costs and liabilities through required services and infrastructure maintenance over time. For long-term financial sustainability, the development pattern must produce adequate revenue to cover the costs of services and infrastructure, not only in the present but also in the future.

Strategic Directions

- 1. As part of the emerging asset management practice with the Town, consider mapping clusters of the oldest housing areas to establish a more complete picture of the relationship between tax revenue from residential areas relative to anticipated infrastructure replacement costs.
- 2. When evaluating a new ASP, or proposed amendment to an existing ASP, part of the evaluation associated with diversifying housing options should include an assessment of how the proposed development concept makes a positive contribution to the Town's fiscal health.

4.4 INCREMENTAL INFILL DEVELOPMENT

Future development will not solely consist of new neighbourhoods created through large, multi-lot subdivisions as outlined in Area Structure Plans. Over time, as the existing housing stock in older neighbourhoods ages, there will be incremental opportunities for infill and redevelopment. Change in these areas is inevitable; however, any redevelopment should be carefully considered regarding its scale and



character, particularly with respect to its impact on adjacent developments and existing infrastructure networks.

Strategic Directions

- 1. Establish a vacant lands inventory within core neighbourhoods and create a development suitability prioritization matrix that layers key criteria (i.e., unencumbered, land use in place, ease of access to street/alley, condition of adjacent infrastructure networks, etc.) in a format that illustrates a hierarchy of parcels that can support infill and a gentle increase in density that does not negatively impact adjacent development.
- 2. The new MDP has an increased focus on infill in existing neighbourhoods and vacant lands. As the Town continues to explore citizen and business attraction efforts through a variety of initiatives, part of the strategy should also focus on incremental, small-scale development that can generate strong benefits to the individual neighbourhoods (enhanced housing options) and the Town (more fiscally productive use of vacant lands).





Vision: The Place to Grow. Mission: Creating the Place to Grow.

MEETING DATE:	April 22, 2025
SUBJECT:	Item 9: Council Reports
ORIGINATING DEPARTMENT:	Legislative Services

BACKGROUND/PROPOSAL:

Council members will each provide a verbal report on any business or committee activity in which they have participated.

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To accept the April 22, 2025 Council Reports as information.



Vision: The Place to Grow. Mission: Creating the Place to Grow.

MEETING DATE:	April 22, 2025
SUBJECT:	Item 10: Correspondence & Information
ORIGINATING DEPARTMENT:	Legislative Services

BACKGROUND/PROPOSAL:

Correspondence received from other agencies, which may be of importance and of interest, is being provided for Council's review and information.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The following correspondence items can be found attached.

• Letter from Minister McIver – Bill 50

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To accept the correspondence for April 22, 2025 as information.



April 8, 2025

I am pleased to share that today, our government tabled Bill 50, the *Municipal Affairs Statutes Amendment Act, 2025.* Bill 50 makes amendments to the *Municipal Government Act (MGA), Local Authorities Election Act (LAEA), New Home Buyer Protection Act (NHBPA),* and the *Safety Codes Act (SCA)* to modernize municipal processes.

The proposed amendments will strengthen local governance and reduce conflict by repealing code of conduct provisions and granting Ministerial authority to establish procedures of council. The amendments also clarify the accountability of chief administrative officers and strengthen oversight authorities of appointed Official Administrators.

Also included are amendments regarding Intermunicipal Collaboration Frameworks (ICFs) which would clarify the required content of ICFs and strengthen the dispute resolution process to ensure ICFs are adopted and implemented effectively.

Changes are also proposed to the *LAEA* to clarify administrative requirements in advance of the October 2025 municipal and school board elections. In addition, we are allowing for the use of elector assistance terminals which enable voters who live with visual or physical impairments to vote independently and privately. We are also proposing amendments to residency requirements so that residents displaced by last year's wildfire in Jasper can vote and run for office, provided they intend to return to the community.

Finally, proposed changes to the *NHBPA* and the *SCA* address stakeholder concerns with the current new home buyer protection program, the quality of new homes, affordability, and red tape.

I invite you to read Bill 50. A copy of the Bill can be found here: <u>https://www.assembly.ab.ca/assembly-business/bills/bills-by-legislature</u>. Additional information about the proposed amendments is also available here: <u>www.alberta.ca//modernizing-municipal-processes</u>.

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I will be hosting a town hall for stakeholders to share additional information and answer questions about the proposed amendments. The town hall will take place virtually on April 16, 2025, at 6:00 PM. Please send the names and email addresses of your representative(s) who will attend to <u>ma.engagement@gov.ab.ca</u>. Individuals identified by your organization will receive a link ahead of the town hall.

Sincerely,

Ric M Iven

Ric McIver Minister