



TOWN OF DIDSBURY AGENDA
Regular Council Meeting

Tuesday, April 9, 2024, 6:00 pm
Council Chambers 1606 14 Street

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1. <u>CALL TO ORDER</u>	
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13. <u>QUESTION PERIOD</u>	

14. CLOSED MEETING

- 14.1 Reservoir Preliminary Drawings - as per Section 23 & 24 of the FOIP Act
- 14.2 Draft 2024 Scope of Work Road Tender - as per Section 23 & 24 of the FOIP Act
- 14.3 2500 15 Avenue Update - as per Section 23 & 24 of the FOIP Act
- 14.4 Final Stretch Council Workshop Legal Agreement - as per Section 23 of the FOIP Act
- 14.5 Confidential Evaluations - as per Section 19 of the FOIP Act

15. RECONVENE

16. ADJOURNMENT



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 9, 2024
SUBJECT: MNP LLP – 2023 Audit Report
ORIGINATING DEPARTMENT: Corporate Services

BACKGROUND/PROPOSAL:

Melisa Milne, Partner at MNP LLP, will be present to give an overview of the Independent Auditor's Report followed by a presentation of the 2023 audited financial statements by Administration.

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* section of the meeting.

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To thank the representatives from MNP LLP for their presentation on the Independent Auditor's Report and presentation of the 2023 Audited Financial Statements.

Consolidated Financial Statements of

TOWN OF DIDSBURY

Year ended December 31, 2023

DRAFT

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.

Chief Administrative Officer

To the Mayor and Councillors of the Town of Didsbury:

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of the Town of Didsbury (the "Town"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes and schedules to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2023, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

Debt Limit Regulation

In accordance with Alberta regulation 255/2000, we confirm that the Town is in compliance with the Debt Limit Regulation. A detailed account of the Town's debt limit can be found in Note 10.

Supplementary Accounting Principles and Standards Regulation

In accordance with Alberta regulation 313/2000, we confirm that the Town is in compliance with the Supplementary Accounting Principles and Standards Regulation and note the information required can be found in Note 17.

Red Deer, Alberta

April 9, 2024

MNP LLP

Chartered Professional Accountants

TOWN OF DIDSBURY

Consolidated Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Financial assets		
Cash and cash equivalents (Note 2)	\$ 9,114,824	\$ 8,568,332
Connect First Credit Union shares	15,232	14,439
Taxes and grants in place of taxes (Note 3)	380,964	499,954
Trade and other receivables (Note 4)	1,692,897	2,209,143
Loans receivable (Note 5)	201,078	206,902
Land held for resale (Note 6)	1,217,535	1,508,958
	12,622,530	13,007,728
Financial liabilities		
Accounts payable and accrued liabilities	929,431	1,133,931
Deposit liabilities	45,373	35,248
Employee benefit obligation (Note 7)	158,526	140,945
Deferred revenue (Note 8)	2,448,116	2,809,467
Long-term debt (Note 9)	2,088,187	2,651,785
	5,669,633	6,771,376
Net financial assets	6,952,897	6,236,352
Non-financial assets		
Tangible capital assets (Schedule II)	63,276,124	62,714,885
Land held for resale (Note 6)	207,919	-
Inventory for consumption	53,787	48,750
Prepaid expenses and deposits	513,669	99,819
	64,051,499	62,863,454
Contingent liabilities (Note 19)		
Commitments (Note 20)		
Accumulated surplus (Note 12)	\$ 71,004,396	\$ 69,099,806

The accompanying notes are an integral part of these financial statements.

TOWN OF DIDSBURY

Consolidated Statement of Operations

Year ended December 31, 2023, with comparative information for 2022

	Budget (note 23)	2023	2022
Revenue			
Net municipal property taxes (Note 14)	\$ 5,120,956	\$ 5,126,934	\$ 4,931,774
Government transfers for operating (Note 15)	1,434,498	1,862,037	1,263,640
Sales and user fees	4,692,256	4,865,259	4,137,127
Franchise fees	890,000	870,944	896,231
Investment income	75,000	423,437	178,006
Penalties and fines	125,500	152,612	137,165
Licenses and permits	128,000	168,805	139,396
Total revenue	12,466,210	13,470,028	11,683,339
Expenses (Note 16)			
Legislative	295,571	298,724	278,960
Administration	869,634	819,179	1,003,898
Protective services	2,031,679	1,990,574	1,810,050
Transportation services	2,409,967	2,859,152	2,250,668
Water and wastewater services	2,688,664	2,724,499	2,465,087
Waste management services	568,280	537,897	519,754
Planning and development	593,656	602,043	603,676
Recreation, parks and culture	3,021,367	2,994,640	2,861,854
Community services	577,927	470,368	488,642
Total expenses	13,056,745	13,297,076	12,282,589
Excess (deficiency) of revenue over expenses before other	(590,535)	172,952	(599,250)
Other			
Government transfers for capital (Note 15)	354,937	1,721,095	2,098,416
Gain (loss) on disposal of tangible capital assets	-	10,543	(38,889)
Excess (deficiency) of revenue over expenses	\$ (235,598)	\$ 1,904,590	\$ 1,460,277
Accumulated surplus, beginning of year	69,099,806	69,099,806	67,639,529
Accumulated surplus, end of year	\$ 68,864,208	\$ 71,004,396	\$ 69,099,806

The accompanying notes are an integral part of these financial statements.

TOWN OF DIDSBURY

Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	Budget	2023	2022
Excess (deficiency) of revenue over expenses	\$ (235,598)	\$ 1,904,590	\$ 1,460,277
Acquisition of tangible capital assets	(783,374)	(2,821,068)	(2,622,509)
Amortization of tangible capital assets	2,327,147	2,327,146	2,246,584
Land held for resale reclassified to tangible capital assets	-	(104,034)	-
Tangible capital assets reclassified to land held for resale	-	20,530	-
(Gain) loss on disposal of tangible capital assets	-	(10,543)	38,889
Proceeds on disposal of tangible capital assets	-	26,730	7,781
	<u>1,308,175</u>	<u>1,343,351</u>	<u>1,131,022</u>
Land held for resale reclassified to non-financial assets	-	(207,919)	-
Increase in prepaid expenses and deposits	-	(413,850)	(68,522)
Consumption (purchase) of supplies inventory	-	(5,037)	3,843
	<u>-</u>	<u>(626,806)</u>	<u>(64,679)</u>
Increase in net financial assets	1,308,175	716,545	1,066,343
Net financial assets, beginning of year	6,236,352	6,236,352	5,170,009
Net financial assets, end of year	<u>\$ 7,544,527</u>	<u>\$ 6,952,897</u>	<u>\$ 6,236,352</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF DIDSBURY

Consolidated Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 1,904,590	\$ 1,460,277
Non-cash items included in annual surplus:		
Amortization of tangible capital assets	2,327,146	2,246,584
(Gain) loss on disposal of tangible capital assets	(10,543)	38,889
Change in non-cash operating balances:		
Taxes and grants in place of taxes	118,990	(149,115)
Trade and other receivables	516,246	614,966
Prepaid expenses and deposits	(413,850)	(68,522)
Accounts payable and accrued liabilities	(204,500)	346,540
Inventories for consumption	(5,037)	3,843
Employee benefit obligations	17,581	26,734
Deposit liabilities	10,125	(2,376)
Deferred revenue	(361,351)	(1,125,194)
	3,899,397	3,392,626
Capital activities:		
Acquisition of tangible capital assets	(2,821,068)	(2,622,509)
Proceeds on disposal of tangible capital assets	26,730	7,781
	(2,794,338)	(2,614,728)
Investing activities:		
Dividends on short-term investment	(793)	(682)
Decrease (increase) in restricted cash balance	(63,869)	385,727
Collection of loans receivable	5,824	77,602
	(58,838)	462,647
Financing transactions:		
Payments on long-term debt	(563,598)	(544,504)
	482,623	696,041
Change in cash and cash equivalents	482,623	696,041
Cash and cash equivalents, beginning of year	\$ 7,270,437	\$ 6,574,396
Cash and cash equivalents, end of year	\$ 7,753,060	\$ 7,270,437
Cash and cash equivalents is made up of:		
Cash	\$ 9,114,824	\$ 8,568,332
Less: restricted (Note 2)	(1,361,764)	(1,297,895)
Unrestricted cash balance	\$ 7,753,060	\$ 7,270,437

The accompanying notes are an integral part of these financial statements.

TOWN OF DIDSBURY

Consolidated Financial Statements Schedule I - Segmented Information

<i>For the year ended December 31, 2023</i>	Protective Services	Transportation Services	Water and Wastewater	Waste Management	Planning and Development	Recreation, Parks and Culture	Community Services	General Government	2023 Total
Revenue:									
Net municipal taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,126,934	\$ 5,126,934
Government transfers for operating	242,144	425,478	-	-	1,453	687,063	278,328	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	115,880	42,417	4,865,259
Franchise fees	-	-	-	-	-	-	-	870,944	870,944
Investment income	-	-	-	-	-	-	-	423,437	423,437
Penalties and fines	26,233	-	10,196	-	-	-	-	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	\$ 1,739,478	\$ 2,982,907	\$ 520,923	\$ 172,898	\$ 1,716,383	\$ 394,208	\$ 6,812,426	\$ 15,201,666
Expenses:									
Salaries and wages	\$ 703,660	\$ 668,588	\$ 452,825	\$ 68,475	\$ 377,602	\$ 1,250,263	\$ 355,120	\$ 655,610	\$ 4,532,143
Contracted and general services	766,917	707,704	314,071	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	-	-	-	-	-	328,758	-	-	328,758
Transfers to individuals and organizations	-	-	-	-	-	-	48,420	37,900	86,320
Bank charges and short-term interest	1,328	99	-	-	-	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	\$ 2,724,499	\$ 537,897	\$ 602,043	\$ 2,994,640	\$ 470,368	\$ 1,117,903	\$ 13,297,076
Net surplus (deficit)	\$ (1,128,131)	\$ (1,119,674)	\$ 258,408	\$ (16,974)	\$ (429,145)	\$ (1,278,257)	\$ (76,160)	\$ 5,694,523	\$ 1,904,590

The accompanying notes are an integral part of these financial statements.

TOWN OF DIDSBURY

Consolidated Financial Statements Schedule I - Segmented Information

<i>For the year ended December 31, 2022</i>	Protective Services	Transportation Services	Water and Wastewater	Waste Management	Planning and Development	Recreation, Parks and Culture	Community Services	General Government	2022 Total
Revenue:									
Net municipal taxes	\$ -	\$ -	\$ 1,515	\$ -	\$ -	\$ -	\$ -	\$ 4,930,259	\$ 4,931,774
Government transfers for operating	242,144	4,200	-	-	31,284	653,429	270,385	62,198	1,263,640
Government transfers for capital	-	2,078,780	-	-	-	19,636	-	-	2,098,416
Sales and user fees	422,009	75,557	2,490,384	471,238	20,300	492,738	117,093	47,808	4,137,127
Franchise fees	-	-	-	-	-	-	-	896,231	896,231
Investment income	-	-	-	-	-	-	-	178,006	178,006
Penalties and fines	25,591	-	9,248	-	-	-	-	102,326	137,165
Licences and permits	21,147	-	-	-	118,249	-	-	-	139,396
Gain (loss) on disposal of assets	-	3,690	-	-	-	4,091	-	(46,670)	(38,889)
	\$ 710,891	\$ 2,162,227	\$ 2,501,147	\$ 471,238	\$ 169,833	\$ 1,169,894	\$ 387,478	\$ 6,170,158	\$ 13,742,866
Expenses:									
Salaries and wages	\$ 660,695	\$ 553,661	\$ 354,718	\$ 46,966	\$ 262,678	\$ 1,204,848	\$ 365,369	\$ 821,565	\$ 4,270,500
Contracted and general services	635,987	320,029	267,730	455,995	296,573	369,263	43,798	256,954	2,646,329
Materials, goods and utilities	257,495	454,265	1,165,921	12,930	16,845	567,640	14,249	105,984	2,595,329
Transfer to local agencies	-	-	-	-	-	328,705	-	-	328,705
Transfers to individuals and organizations	-	-	-	-	-	-	65,226	28,000	93,226
Bank charges and short-term interest	-	50	-	-	-	4,749	-	8,002	12,801
Interest on long-term debt	17,860	18,108	25,568	-	27,579	-	-	-	89,115
Amortization	238,014	904,555	651,150	3,864	-	386,648	-	62,353	2,246,584
	\$ 1,810,051	\$ 2,250,668	\$ 2,465,087	\$ 519,755	\$ 603,675	\$ 2,861,853	\$ 488,642	\$ 1,282,858	\$ 12,282,589
Net surplus (deficit)	\$ (1,099,160)	\$ (88,441)	\$ 36,060	\$ (48,517)	\$ (433,842)	\$ (1,691,959)	\$ (101,164)	\$ 4,887,300	\$ 1,460,277

The accompanying notes are an integral part of these financial statements.

TOWN OF DIDSBURY

Consolidated Financial Statements Schedule II - Tangible Capital Assets

Year ended December 31, 2023	Land	Land improvements	Buildings	Engineered structures	Machinery and equipment	Vehicles	Assets under construction	2023 Total
Cost, beginning of year	\$ 3,616,668	\$ 3,652,843	\$ 17,274,165	\$ 71,057,257	\$ 2,674,946	\$ 2,521,009	\$ 2,893,483	\$ 103,690,371
Additions	374,521	288,928	174,461	4,220,750	421,646	146,907	1,831,724	7,458,937
Change in Work in Progress	-	-	-	-	-	-	(4,533,835)	(4,533,835)
Write-downs and disposals	(11,063)	-	(97,000)	(812,300)	(85,733)	(54,750)	-	(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	-	126,332	448,814	1,473,227	136,867	141,906	-	2,327,146
Write-downs and disposals	-	-	(80,890)	(802,756)	(85,733)	(54,750)	-	(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	\$ 10,847,606	\$ 42,996,686	\$ 1,060,260	\$ 1,632,060	\$ 191,372	\$ 63,276,124

Comparative Information for the year ended December 31, 2022	Land	Land improvements	Buildings	Engineered structures	Machinery and Equipment	Vehicles	Assets under construction	2022 Total
Cost, beginning of year	\$ 3,544,049	\$ 3,652,843	\$ 17,146,707	\$ 71,057,257	\$ 2,603,646	\$ 2,457,496	\$ 717,108	\$ 101,179,106
Additions	72,619	-	181,520	-	71,300	120,695	2,176,375	2,622,509
Change in Work in Progress	-	-	-	-	-	-	-	-
Write-downs and disposals	-	-	(54,062)	-	-	(57,182)	-	(111,244)
Cost, end of year	3,616,668	3,652,843	17,274,165	71,057,257	2,674,946	2,521,009	2,893,483	103,690,371
Accumulated amortization, beginning of year	-	1,125,139	5,705,523	29,375,129	1,765,080	822,605	-	38,793,476
Amortization	-	122,286	437,965	1,423,421	134,385	128,527	-	2,246,584
Write-downs and disposals	-	-	(7,392)	-	-	(57,182)	-	(64,574)
Accumulated amortization, end of year	-	1,247,425	6,136,096	30,798,550	1,899,465	893,950	-	40,975,486
Net carrying amount, end of year	\$ 3,616,668	\$ 2,405,418	\$ 11,138,069	\$ 40,258,707	\$ 775,481	\$ 1,627,059	\$ 2,893,483	\$ 62,714,885

The accompanying notes are an integral part of these financial statements.

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

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.

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

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:

<u>Financial statement component</u>	<u>Measurement</u>
Cash	Cost and amortized cost
Investments	Amortized cost
Trade and other receivables	Lower of cost or net realizable value
Loans receivable	Amortized cost
Accounts payable and accrued liabilities	Cost
Deposit liabilities	Cost
Bank indebtedness and long-term debt	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.

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

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.

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

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.

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

1. Significant accounting policies (continued):

(l) 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.

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

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.

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

2. Cash and cash equivalents:

	2023	2022
Cash – current account	\$ 709,197	\$ 1,024,943
Cash – savings account	8,160,627	7,543,389
	\$ 9,114,824	\$ 8,568,332

The general account earns interest at prime minus 1.7% (2022 – prime minus 1.7%) and the savings accounts earn interest at prime minus 1.7% (2022 – prime minus 1.7%). At December 31, 2023, prime rate was 7.2% (2022 – 6.45%).

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, 2023, no amounts (2022 – 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:

	2023	2022
Municipal Sustainability Initiative	\$ 1,125,382	\$ 864,882
Canada Community-Building Fund	1,705	192,157
Municipal Policing Assistance Grant	60,536	60,536
Alberta Community Partnership Municipal Internship	33,237	-
Enabling Accessibility Fund	10,954	-
Active Transportation Fund	-	46,670
Alberta Childcare Grants	-	3,700
Didsbury Lions Club Campground Donation	1,000	1,000
Subdivision Development	128,950	128,950
	\$ 1,361,764	\$ 1,297,895

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

3. Taxes and grants in place of taxes:

	<u>2023</u>		<u>2022</u>
Current taxes and grants in place of taxes	\$ 282,660	\$	382,855
Arrears taxes	99,633		117,099
	<u>382,293</u>		499,954
Less: Requisition (Over) / Under levies	<u>(1,329)</u>		-
	<u>\$ 380,964</u>	\$	<u>499,954</u>

4. Trade and other receivables:

	<u>2023</u>		<u>2022</u>
Grants receivable	\$ 872,447	\$	1,530,491
Utilities receivable	283,504		244,171
Goods and service tax receivable	95,375		110,922
Other receivables	<u>441,571</u>		<u>323,559</u>
	<u>\$ 1,692,897</u>	\$	<u>2,209,143</u>

5. Loans receivable:

	<u>2023</u>		<u>2022</u>
Loan receivable, with interest at 0% per annum, repayable in annual installments of \$10,000, due March 2023	\$ 25,280	\$	27,280
Loan receivable, with interest at 3% per annum, repayable in blended monthly payments of \$489, due February 2028	30,591		34,415
Loan receivable, with interest at 0% per annum, repayable upon development of lands to which it relates	<u>145,207</u>		<u>145,207</u>
	<u>\$ 201,078</u>	\$	<u>206,902</u>

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

6. Land held for resale:

	2023	2022
<i>Financial Assets:</i>		
Former 5-0 Club 2500 15 Avenue	\$ 20,530	\$ -
Former Didsbury High School Land 2134 22 Street	720,500	720,500
2128 21 Avenue	-	79,500
Shantz Crossing Land 100 Shantz Drive	-	128,419
200, 1000, 1100, 1200 Shantz Drive	476,505	476,505
300 & 700 Shantz Drive	-	104,034
	<u>\$ 1,217,535</u>	<u>\$ 1,508,958</u>
<i>Non-Financial Assets:</i>		
Former Didsbury High School Land 2128 21 Avenue	\$ 79,500	\$ -
Shantz Crossing Land 100 Shantz Drive	128,419	-
	<u>\$ 207,919</u>	<u>\$ -</u>
	<u>\$ 1,425,454</u>	<u>\$ 1,508,958</u>

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	\$ 708,958
Infrastructure to be retained by the Town	4,147,817	4,147,817
Land to be retained by the Town	211,741	114,350
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	712,244	691,762
	<u>\$ 7,000,674</u>	<u>\$ 6,986,835</u>
Total investment in Shantz Crossing		

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.

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

8. Deferred revenue:

	2022	Contributions received or receivable	Revenue recognized	Interest earned	2023
Capital:					
Municipal Sustainability Initiative ("MSI") Capital	\$ 1,405,388	\$ 540,506	\$ (350,675)	\$ 70,669	\$ 1,665,888
Canada Community Building Fund ("CCBF")	1,124,670	329,785	(1,186,398)	44,970	313,027
Enabling Accessibility Fund ("EAF")	-	22,437	(11,483)	-	10,954
Heritage Preservation Partnership Program ("HPPP")	-	24,237	(24,237)	-	-
Electric Vehicles for Municipalities ("EVM")	-	50,000	(50,000)	-	-
RCMP detachment contribution	-	90,978	(90,978)	-	-
Mountain View County ("MVC") firehall generator contribution	-	7,324	(7,324)	-	-
MVC fire truck contribution	36,740	194,165	-	-	230,905
Operating:					
Mountain View County Shared Facility Funding	-	493,293	(493,293)	-	-
MSI Operating	-	345,808	(345,808)	-	-
Alberta Transportation Family and Community Support Services ("FCSS")	-	423,378	(423,378)	-	-
Alberta Childcare Grants	-	185,614	(185,614)	-	-
Alberta Childcare Grants	3,700	86,914	(90,614)	-	-
Policing Support Grant ("PSG")	60,536	242,144	(242,144)	-	60,536
Alberta Community Partnership – Municipal Internship ("ACP-MI")	-	60,000	(26,763)	-	33,237
Active Transportation Fund ("ATF")	46,670	-	(46,670)	-	-
Canada Summer Jobs	-	6,300	(6,300)	-	-
CanExport Community Investments	-	1,453	(1,453)	-	-
Total Government Transfers	\$ 2,677,704	\$ 3,104,336	\$ (3,583,132)	\$ 115,639	\$ 2,314,547
Other:					
Peace Hills Insurance / McDonalds Insurance scoreboard donation	-	15,000	(15,000)	-	-
Didsbury Lions Club campground donation	1,000	-	-	-	1,000
Atco Fire Cadet Program sponsorship	-	1,500	-	-	1,500
Prepaid licenses and other	1,813	2,119	(1,813)	-	2,119
Subdivision development deposit	128,950	-	-	-	128,950
	\$ 2,809,467	\$ 3,122,955	\$ (3,599,945)	\$ 115,639	\$ 2,448,116

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

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.

9. Long-term debt:

Long-term debt is comprised of the following:

	<u>2023</u>	<u>2022</u>
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.	\$ 165,798	\$ 241,053
Loan with interest at 3.569% per annum, with semi-annual blended payments of \$74,498, maturing in 2026.	353,349	486,167
Loan with interest at 4.8935% per annum, with semi-annual blended payments of \$25,070, maturing in 2027.	180,162	220,017
Loan with interest at 2.676% per annum, with semi-annual blended payments of \$69,172, maturing in 2029.	762,161	877,784
Canadian Minerals Inc. mortgage payable with interest at 3% per year, with annual blended payments of \$91,599, maturing in 2025.	135,710	220,539
Connect First Credit Union mortgage payable with interest at 1.89% per annum, with semi-annual blended payments of \$63,065, maturing in 2027.	491,007	606,225
	<u>\$ 2,088,187</u>	<u>\$ 2,651,785</u>

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

9. Long-term debt (continued):

Principal and interest repayments are due as follows:

	Principal	Interest	Total
2024	\$ 583,276	\$ 63,155	\$ 646,431
2025	561,806	42,707	604,428
2026	366,394	22,715	389,109
2027	309,037	13,439	322,476
2028	132,058	6,285	138,343
2029	135,616	2,728	138,343
	\$ 2,088,187	\$ 151,029	\$ 2,239,216

In 2023, interest on long-term debt amounted to \$75,665 (2022 - \$89,115).

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:

	2023	2022
Total debt limit	\$ 20,231,843	\$ 17,525,009
Total debt	2,088,187	2,651,785
Unused debt limit	\$ 18,143,656	\$ 14,873,224
Debt servicing limit	\$ 3,371,974	\$ 2,920,835
Debt servicing	646,431	646,431
Amount of debt servicing limit available	\$ 2,725,543	\$ 2,274,404

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.

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

11. Equity in tangible capital assets:

	2023	2021
Tangible capital assets:		
Cost (Schedule II)	\$ 105,554,627	\$ 103,690,371
Accumulated amortization (Schedule II)	(42,278,503)	(40,975,486)
Long-term debt (Note 9)	(2,088,187)	(2,651,785)
	<u>\$ 61,187,937</u>	<u>\$ 60,063,100</u>

12. Accumulated Surplus:

	2023	2022
Equity in tangible capital assets (Note 11)	\$ 61,187,937	\$ 60,063,100
Unrestricted surplus	<u>2,139,063</u>	<u>1,966,788</u>
	<u>\$ 63,327,000</u>	<u>\$ 62,029,888</u>
Restricted surplus:		
Strategic Initiatives and Contingency	\$ 344,142	\$ 134,416
Council Community Grant Program	30,928	30,276
Legacy Fund	18,718	17,767
Election	11,319	10,744
Professional development	13,142	12,475
Economic development	127,073	115,865
General	454,775	574,183
Utilities	4,148,581	3,319,356
DOSCA	-	11,271
Cemetery	21,544	20,378
Train Station	16,529	43,200
Municipal reserve	63,229	64,515
Recreation facilities	664,157	667,623
Protective services	984,866	1,066,240
Roads, streets, walks and lighting	<u>778,393</u>	<u>981,609</u>
	<u>\$ 7,677,396</u>	<u>\$ 7,069,918</u>
	<u>\$ 71,004,396</u>	<u>\$ 69,099,806</u>

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.

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

13. Change in accumulated surplus:

	Unrestricted surplus	Restricted surplus	Equity in tangible capital assets	2023	2022
Balance, beginning of year	\$ 1,966,788	\$ 7,069,918	\$ 60,063,100	\$ 69,099,806	\$ 67,639,529
Excess of revenue over expenses	1,904,590	-	-	1,904,590	1,460,277
Transfers to restricted surplus	(2,093,089)	2,093,089	-	-	-
Transfers from restricted surplus	1,485,611	(1,485,611)	-	-	-
Debt principal paid	(563,598)	-	563,598	-	-
Acquisition of capital Land held for resale reclassified to tangible capital assets	(2,821,068)	-	2,821,068	-	-
	(104,034)		104,034		
Disposals and write-down of assets	9,987	-	(9,987)	-	-
Proceeds on disposal	26,730		(26,730)		
Amortization	2,327,146	-	(2,327,146)	-	-
Change in accumulated surplus	172,275	607,478	1,124,837	1,904,590	1,460,277
Balance, end of year	\$ 2,139,063	\$ 7,677,396	\$ 61,187,937	\$ 71,004,396	\$ 69,099,806

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

14. Net municipal property taxes:

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

	Budget 2023	2023	2022
Real property taxes	\$ 6,962,841	\$ 6,968,849	\$ 6,585,983
Linear property taxes	76,742	76,752	76,358
Grants in place of property taxes	15,202	15,201	14,606
Local improvement taxes	-	-	1,515
	\$ 7,054,785	\$ 7,060,802	\$ 6,678,462
Requisitions:			
Alberta School Foundation Fund	\$ 1,679,414	\$ 1,680,103	\$ 1,544,609
Mountain View Seniors Housing	253,765	253,765	202,079
Designated Industrial Property	650	-	-
	\$ 1,933,829	\$ 1,933,868	\$ 1,746,688
Available for general municipal purposes	\$ 5,120,956	\$ 5,126,934	\$ 4,931,774

15. Government transfers:

	Budget 2023	2023	2022
Operating:			
Federal government	\$ 15,000	\$ 54,423	\$ 82,735
Provincial government	838,013	1,261,529	666,630
Other local government	556,960	546,085	514,275
	1,409,973	1,862,037	1,263,640
Capital:			
Federal government	22,437	102,461	-
Provincial government	332,500	1,611,310	2,098,416
Other local government	-	7,324	-
	354,937	1,721,095	2,098,416
Total government transfers	\$ 1,764,910	\$ 3,583,132	\$ 3,362,056

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

16. Expenses by object:

	Budget 2023	2023	2022
Salaries, wages and benefits	\$ 4,736,175	\$ 4,532,143	\$ 4,270,500
Contracted and general services	2,720,046	3,127,228	2,646,329
Materials, goods and utilities	2,729,295	2,803,126	2,595,329
Transfers to local agencies	328,709	328,758	328,705
Transfers to individuals and organizations	118,525	86,320	93,226
Bank charges and short-term interest	14,100	16,690	12,801
Interest on long-term debt	82,748	75,665	89,115
Amortization	2,327,147	2,327,146	2,246,584
	\$ 13,056,745	\$ 13,297,076	\$ 12,282,589

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 2023	Total 2022
Mayor Hunter	\$ 42,262	\$ 250	\$ 2,624	\$ 45,136	\$ 37,441
Councillor Baswick	22,202	3,293	296	25,791	26,002
Councillor Engel	21,895	-	252	22,147	22,117
Councillor McCoy	20,950	-	1,349	22,299	26,461
Councillor Moore	22,484	2,023	252	24,759	25,755
Councillor Windsor	24,951	1,742	305	26,998	26,832
Councillor Williams	22,508	-	1,442	23,950	24,758
	\$ 177,252	\$ 7,308	\$ 6,520	\$ 191,080	\$ 189,366
Chief Administrative Officer	\$ 160,591	n/a	\$ 29,138	\$ 189,729	\$ 183,696

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

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 291,000 people and 437 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% (2022 – 9.39%) of pensionable earnings up to the Canada Pension Plan year's maximum pensionable earnings and 12.23% (2022 – 13.84%) for the excess. Employees of the Town are required to make current service contributions of 7.45% (2022 – 8.39%) of pensionable salary up to the year's maximum pensionable salary and 11.23% (2022 – 12.84%) on pensionable salary above this amount.

Total current services contributions by the Town to the LAPP in 2023 were \$271,866 (2022 - \$218,940) 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 2023 were \$232,036 (2022 - \$194,892).

At December 31, 2022 the plan disclosed an actuarial surplus of \$12.7 billion (2021 – \$11.9 billion surplus).

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

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, 2024. 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:

2024 – \$72,100

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

2024 - \$63,723

2025 - \$53,199

2026 - \$47,032

2027 - \$44,922

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.

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

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 increased from 6.45% to 7.2%. 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 28, 2023 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.

	<u>2023</u>
Balanced operating budget	\$ -
Adjust for:	
Debenture principal payments	563,683
Transfers from reserve	(195,000)
Transfers to reserve	1,356,991
Purchase of capital assets funded from operations	10,937
Government transfers for capital	354,937
Unbudgeted amortization expense	<u>(2,327,146)</u>
	<u>\$ (235,598)</u>

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2023

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:

	2023		2022
Mountain View Regional Emergency Management Agency	\$ 5,640	\$	5,640
Mountain View Family Resource Network	92,594		122,443
	<u>\$ 98,234</u>	<u>\$</u>	<u>128,083</u>

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 9, 2024
SUBJECT: 2023 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 as back up to the MNP LLP delegation agenda item 3.1.

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To approve the 2023 Audited Financial Statements as presented.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 9, 2024
SUBJECT: March 25, 2024 Special Council Meeting Minutes
ORIGINATING DEPARTMENT: Legislative Services

BACKGROUND/PROPOSAL:

The Minutes of the March 25, 2024 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 March 25, 2024 Special Council Meeting Minutes as presented.



**Minutes of the Town of Didsbury Special Council Meeting held on
Monday, March 25, 2024 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 Joyce McCoy
Councillor Dorothy Moore (attended virtually)
Councillor Ethan Williams
Councillor Bill Windsor

Administration Present Chief Administrative Officer, Ethan Gorner

1. CALL TO ORDER

Mayor Hunter called the March 25, 2024 Special Council Meeting to Order at 6:30 p.m.

2. ADOPTION OF THE AGENDA

Res. 197-24

MOVED by Councillor Williams

To adopt the March 25, 2024 Special Council Meeting Agenda as presented.

Motion Carried

3. CLOSED MEETING

Res. 198-4

MOVED by Councillor Williams

To go into Closed Meeting for the following items at 6:30 p.m.:

3.1 Council Interface - as per Section 23 of the FOIP Act

3.2 Confidential Evaluation - as per Section 17 of the FOIP Act

Motion Carried

15. RECONVENE

Res. 199-24

MOVED by Councillor Moore

To return to Open Meeting at 8:15 p.m.

Motion Carried

Res. 200-24

MOVED by Councillor Williams

To accept the Confidential updates as information.

Res. 201-24

MOVED by Deputy Mayor Engel

That the Policy and Governance Committee, consisting of Deputy Mayor Engel, Councillor Williams, and Councillor Windsor, be appointed to gather the information for Council as discussed.

Motion Carried

Res. 202-24

MOVED by Deputy Mayor Engel

That the Policy and Governance Committee consisting of Deputy Mayor Engel, Councillor Williams, and Councillor Windsor, be given the authority to obtain information that provides a response and direction regarding the concerns of Council.

Motion Carried

Res. 203-24

MOVED by Deputy Mayor Engel

That the Policy and Governance Committee consisting of Deputy Mayor Engel, Councillor Williams, and Councillor Windsor, be appointed to gather the information for Council as discussed.

Motion Carried

Res. 204-24

MOVED by Deputy Mayor Engel

That the Policy and Governance Committee consisting of Deputy Mayor Engel, Councillor Williams, and Councillor Windsor, be given the authority to obtain information that provides a response and direction regarding the questions of Council.

Motion Carried

Res. 205-24

MOVED by Councillor Baswick

To accept the updated timelines as discussed.

Motion Carried

Res. 206-24

MOVED by Councillor Windsor

To move forward with a Final Stretch Refresher workshop and that Mayor Hunter secure an external facilitator and to bring back dates and costs for the workshop.

Motion Carried

16. ADJOURNMENT

Res. 207-24

MOVED by Councillor Baswick

To adjourn the March 25, 2024 Special Council Meeting at 8:27 p.m.

Motion Carried

Mayor - Rhonda Hunter

Chief Administrative Officer- Ethan Gorner



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 9, 2024
SUBJECT: March 26, 2024 Regular Council Meeting
ORIGINATING DEPARTMENT: Legislative Services

BACKGROUND/PROPOSAL:

The Minutes of the March 26, 2024 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 March 26, 2024 Regular Council Meeting Minutes as presented.



**Minutes of the Town of Didsbury Regular Council Meeting held on
Tuesday, March 26, 2024 Council Chambers 1606 14 Street
Commencing at 600 p.m.**

Council Members Present Mayor Rhonda Hunter
Deputy Mayor Curt Engel
Councillor John Baswick
Councillor Joyce McCoy
Councillor Dorothy Moore (attended virtually)
Councillor Ethan Williams
Councillor Bill Windsor

Administration Present Chief Administrative Officer, Ethan Gerner
ACAO/Chief Financial Officer, Amanda Riley
Director of Community Services, Nicole Aasen
Director of Engineering & Infrastructure, Craig Fox
Economic Development Officer, Alexandra Ross
Manager of Legislative Services/Recording Officer, Luana Smith
Development Officer, Lee-Ann Gaudette
Planner, Tracey Connatty
Municipal Intern, Jocelyn Baxter

1. CALL TO ORDER

Mayor Hunter called the March 26, 2024 Regular Council Meeting to Order at 6:00 p.m.

2. ADOPTION OF THE AGENDA

Move 8.2 ahead of 8.1.

Res. 208-24

MOVED by Councillor Baswick

To adopt the March 26, 2024 Regular Council Meeting Agenda as amended.

Motion Carried

3. DELEGATIONS/PRESENTATIONS

3.1 Staff Sgt. S. Browne 2024 RCMP Policing Priorities

Res. 209-24

MOVED by Councillor Williams

To thank Staff Sgt. Stephen Browne for attending the Council Meeting and accept his presentation as information.

Motion Carried

3.2 Community Peace Officer L. Rahn, 2024 Municipal Enforcement Priorities

Res. 210-24

MOVED by Deputy Mayor Engel

To thank Community Peace Officer, Lucas Rahn, for attending the Council Meeting and accept his presentation as information.

Motion Carried

4. BUSINESS ARISING FROM DELEGATIONS

4.1 2024 RCMP Priorities

Res. 211-24

MOVED by Councillor Windsor

To set the 2024 RCMP Policing Priorities for the Didsbury RCMP Detachment to focus on as follows:

1. Increased Visibility within the Community
2. Drug Enforcement
3. Mental Health and Domestic Violence

Motion Carried

4.2 2024 Municipal Enforcement Priorities

Res. 212-24

MOVED by Councillor Windsor

To set the 2024 Municipal Enforcement Priorities as follows:

1. Traffic education and enforcement
2. Continued education and enforcement of Bylaws on a complaint basis
3. Continued development of community relations

Motion Carried

5. ADOPTION OF MINUTES

5.1 March 12, 2024 Regular Council Meeting Minutes

Res. 213-24

MOVED by Councillor Williams

To adopt the March 12, 2024 Regular Council Meeting Minutes as presented.

Motion Carried

5.2 March 18, 2024 Budget Meeting Minutes

Res. 214-24

MOVED by Councillor Williams

To adopt the March 18, 2024 Budget Meeting Minutes as amended.

Motion Carried

6. PUBLIC HEARINGS – *no public hearings*

7. REPORTS

7.1 Council Reports for March 26, 2024

Res. 215-24

MOVED by Deputy Mayor Engel

To accept the Council Reports for March 26, 2024 as information.

Motion Carried

7.2 Chief Administrative Officer Report for March 26, 2024

Res. 216-24

MOVED by Councillor Windsor

To accept the Chief Administrative Officer Report for March 26, 2024 as information.

Motion Carried

8. 2024 BUDGET

8.1 2024 Operating Budget - Cost of Living Adjustment (COLA)

Res. 217-24

MOVED by Councillor Windsor

To approve a 2024 cost of living adjustment of 0%.

Motion Carried

Res. 218-24

MOVED by Councillor Williams

To move Street Light Program Design plan of \$10,000 to the 2025 Operating Budget for discussion.

Motion Defeated

8.2 2024 Operating Budget 2024-03-26

Res. 219-24

MOVED by Councillor Windsor

To approve the 2024 Operating Budget as amended with total estimated revenues of \$13,159,126 and total estimated expenditures of \$13,159,126, and with revenue from tax totaling \$5,239,862 representing an increase of 2.32% over the prior year.

Motion Carried

Councillor McCoy requested a recorded vote.

Res. 220-24

MOVED by Councillor McCoy

To approve the 2024 Operating Budget as amended with total estimated revenues of \$12,946,665 and total estimated expenditures of \$12,946,665, and with revenue from tax totaling \$5,027,401 representing a decrease of 1.83% over the prior year.

Mayor Hunter	Opposed
Deputy Mayor Engel	Opposed
Councillor Baswick	Opposed
Councillor McCoy	For
Councillor Moore	Opposed
Councillor Williams	Opposed
Councillor Windsor	Opposed

Motion Defeated

9. BYLAWS & POLICIES

9.1 Bylaw 2024-04 Creekside ASP Redesignation

Res. 221-24

MOVED by Deputy Mayor Engel

That Council grant first reading of Bylaw 2024-04 Creekside Area Structure Plan Redesignation amending Land Use Bylaw 2019-04.

Motion Carried

Res. 222-24

MOVED by Councillor Baswick

To set April 23, 2024 as the Public Hearing for Bylaw 2024-04 Creekside Area Structure Plan Redesignation amending Land Use Bylaw 2019-04.

Motion Carried

10. BUSINESS

10.1 2023 Year End Reserve Allocations

Res. 223-24

MOVED by Councillor Windsor

To approve the allocation of the 2023 year end surplus as follows:

- \$29,629 to the Operations & Maintenance Vehicle & Equipment Replacement Reserve
- \$29,900 to the Council Community Grants Reserve
- \$11,144 to the Snow Removal Reserve
- \$3,985 to the Firehall Reserve
- \$7,650 to the Didsbury Memorial Complex Reserve
- \$5,000 to the Economic Development Reserve
- \$157,692 to the Strategic Initiatives and Contingency Reserve

Motion Carried

10.2 Advanced Metering Infrastructure Recommendation for Award

Res. 224-24

MOVED by Councillor Moore

To award the installation of the Advanced Metering Infrastructure to KTI/Sensus for \$235,750; plus 15% contingency to be funded equally from the Water and Wastewater Departments' reserves.

Motion Carried

10.3 Level of Service Document

Res. 225-24

MOVED by Deputy Mayor Engel

To adopt the Level of Service Document as presented.

Motion Carried

10.4 Pedestrian Connectivity Master Plan

Res. 226-24

MOVED by Councillor Williams

To adopt the Pedestrian Connectivity Master Plan as presented.

Motion Carried

10.5 Meeting with Minister of Transportation

Res. 227-24

MOVED by Deputy Mayor Engel

To approve Mayor Hunter, Councillor Williams, and Councillor Windsor to participate in a virtual meeting with Minister of Transportation and Economic Corridors, Honourable Devin Dreesen on March 28, 2024 at 3:30 p.m.

Motion Carried

10.6 Didsbury Municipal Library Board Trustee Appointment

Res. 228-24

MOVED by Councillor Williams

To appoint Bill Windsor to the Didsbury Municipal Library Board as a Trustee for a three-year term.

Motion Carried

11. CORRESPONDENCE & INFORMATION

- Minister of Municipal Affairs – Assessment Model Review Steering Committee
- Minister of Municipal Affairs – Provincial Education Requisition Credit Program Extension

Res. 229-24

MOVED by Councillor Baswick

To accept the correspondence provided as information.

Motion Carried

12. COUNCIL MEETING HIGHLIGHTS

- RCMP Detachment Policing Priorities
- Municipal Enforcement Priorities
- Meeting with Minister of Transportation & Economic Corridors
- 2024 Operating Budget
- Redesignation for the Creekside Area Structure Plan
- Adoption of Level of Service Document
- Adoption of the Pedestrian Connectivity Master Plan

13. QUESTION PERIOD

14. CLOSED MEETING

Res. 230-24

MOVED by Councillor McCoy

To go into Closed Meeting for the following items at 8:11 p.m.:

14.1 Economic Strategies - as per Section 25 of the FOIP Act

14.2 Water Well Licence Update - as per Section 24 of the FOIP Act

14.3 Shantz Land Sale Update - as per Section 23, 24 and 27 of the FOIP Act

14.4 AHS Update - as per Section 21 of the FOIP Act

Motion Carried

15. RECONVENE

Res. 231-24

MOVED by Councillor Williams

To return to Open Meeting at 9:27 p.m.

Motion Carried

Res. 232-24

MOVED by Councillor Williams

To accept the Economic Strategies as information.

Motion Carried

Res. 233-24

MOVED by Councillor Williams

That Mayor Hunter to write a letter on behalf of Council to the Minister of Immigration and Multiculturalism, Honourable Muhammad Yaseen, to invite him to a meeting to discuss the Rural Renewal Stream and that Mayor Hunter, Councillor McCoy and Councillor Williams be appointed to engage with the Minister at this meeting.

Motion Carried

Res. 234-24

MOVED by Councillor Windsor

To accept the Economic Strategies as information and that Mayor Hunter to write a letter on behalf of Council to Suncor regarding the proposed Brownfield development.

Motion Carried

Res. 235-24

MOVED by Councillor Windsor

To accept the Water Well Licence Update as information and to update the Didsbury Golf Club regarding of the water licence application.

Motion Carried

Res. 236-24

MOVED by Councillor McCoy

To accept the Shantz Land Sale Update as information and approve addressing the Town's responsibility for mitigating the soil contamination identified in the Phase 2 Environmental Assessment (ESA2) in the Shantz Land Sale.

Motion Carried

Res. 237-24

MOVED by Deputy Mayor Engel

To accept the Alberta Health Services Update as information.

Motion Carried

16. **ADJOURNMENT**

Res. 238-24

MOVED by Councillor Williams

To adjourn the March 26, 2024 Regular Council Meeting at 9:32 p.m.

Motion Carried

Mayor - Rhonda Hunter

Chief Administrative Officer- Ethan Gorner



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 9, 2024
SUBJECT: Council Reports
ORIGINATING DEPARTMENT: Legislative Services

BACKGROUND/PROPOSAL:

Council Members will each provide a verbal and/or written report on any business or committee activity in which they have participated.

COUNCIL PROFESSIONAL DEVELOPMENT FOR MARCH

Mayor Hunter Economic Development Association Conference, Kananaskis, AB April 10-12, 2024
Building a Central Alberta Carbon Hub – Red Deer AB April 16, 2024
Councillor McCoy Economic Development Association Conference, Kananaskis, AB April 10-12, 2024

Council Report Attachments

Councillor McCoy Brownlee Emerging Trends in Municipal Law Virtual Workshop – Feb. 15, 2024
Brownlee Standing your ground, setting boundaries – March 20, 2024
Alberta Municipalities Spring Municipal Leaders Caucus – March 15 & 16, 2024
Councillor Moore Alberta Municipalities Spring Municipal Leaders Caucus – March 15 & 16, 2024
Mayor Hunter Alberta Municipalities Spring Municipal Leaders Caucus – March 15 & 16, 2024

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To accept the Council Reports for April 9, 2024 as information.

Brownlee Law

There seems to be of late some strains in the relationships between Councilors and Councilors, Administration and Councilors, or the Public and Council, the Municipality or Administration such as Issues with team dynamics

We need to go back to the Basics; what we signed up to do. What our role is? All of council volunteered to run for council. CAO/Administration took the job, hopefully to make a difference.

Some of the things they have been seeing? There was a presentation called “lonely at the top” that was presented at AB Munis.

Tenure of CAOs has been decreasing at an alarming rate for the past 20 years: ◦ Prior to 2003 – 89% of CAOs in Alberta tenured for at least 4 years ◦ 2021 – 3% of CAOs in Alberta tenured for at least 4 years. Tenure of CAOs has been decreasing at an alarming rate for the past 20 years: There will still be CAO's leaving. Code of Conduct will happen. It shouldn't be focused on, rather it should be a rare occasion. In Sec. 23 – of the MGA states what administration and Council does. Don't focus on personal ideas. Don't try to solve problems for residents. The CAO/staff may have already talked to this individual and you could mistakenly give that resident a suggestion that doesn't jive with what the staff have said.

As we are all aware, the CAO is the only employee of our municipal council. The CAO is a position of authority and influence and serves as a link between the council and municipal operations, as such, a high degree of trust between each party is required. We are a team and we need to work through issues with team dynamics.

[Chief Administrative Officer performance appraisal | Alberta Municipalities \(abmunis.ca\)](#)

Code of Conduct requirements first imposed in 2017 • Prevalence has increased • Public/media attention.

We are all a team. The purpose of a municipality is to: • Provide good government • Foster the well-being of the environment • to foster the economic development of the municipality, • to provide services, facilities or other things that, in the opinion of council, are necessary or desirable for all or a part of the municipality, • to develop and maintain safe and viable communities, and • to work collaboratively with neighbouring municipalities to plan, deliver and fund intermunicipal services (MGA, s 3) What is the Team for? Purpose of a Municipality... fiduciary duty requires directors and officers to act honestly and in good faith vis-à-vis the corporation. They must respect the trust and confidence that have been reposed in them to manage the assets of the corporation in pursuit of the realization of the objects of the corporation. They must avoid conflicts of interest with the corporation. They must avoid abusing their position to gain personal benefit. Directors and officers must serve the corporation selflessly, honestly and loyally.

If you are spending more time dealing with fellow councilors, this is not what you ran for. Residents didn't vote for you to be fighting with each other either. Should be there to move things forward.

If an operational decision is made by Council, there could be liability. Council approves policy and the CAO act to make sure it's completed. Council needs to decide.

What is the team for? The best interests of the municipality. ... fiduciary duty requires Council and the CAO to act honestly and in good faith vis-à-vis the corporation. They must respect the trust and confidence that have been reposed in them to manage the assets of the corporation in pursuit of the realization of the objects of the corporation. They must avoid conflicts of interest with the corporation. They must avoid abusing their position to gain personal benefit. They must maintain the confidentiality of information they acquire by virtue of their position. Council and the CAO must serve the corporation selflessly, honestly and loyally.

Council versus Administration – Council as Policy Maker

- Council is responsible for developing and evaluating policies and programs of the municipality (MGA, s 201(1)(a)) • Council is responsible for carrying out the powers, duties and functions expressly given to it under the MGA or any other enactment (MGA, s 201(1)(c)) • Council may not exercise powers or functions assigned to the administration (MGA, s 201(2))

Councillors have the following duties:

- (a) to consider the welfare and interests of the municipality as a whole and to bring to council's attention anything that would promote the welfare or interests of the municipality;
- (a.1) to promote an integrated and strategic approach to intermunicipal land use planning and service delivery with neighbouring municipalities;
- (b) to participate generally in developing and evaluating the policies and programs of the municipality;
- (c) to participate in council meetings and council committee meetings and meetings of other bodies to which they are appointed by the council;
- (d) to obtain information about the operation or administration of the municipality from the chief administrative officer or a person designated by the chief administrative officer;
- (e) to keep in confidence matters discussed in private at a council or council committee meeting until discussed at a meeting held in public;
- (e.1) to adhere to the code of conduct established by the council under section 146.1(1);
- (f) to perform any other duty or function imposed on councillors by this or any other enactment or by the council (MGA, s 153)

MGA 180(1) A council may act only by resolution or bylaw

- i. Council must conduct meetings in public (s 197(1))
- ii. When a meeting is closed, Council must by resolution approve the part to be closed and the basis under FOIP Act
- iii. No bylaw or resolution may be passed in closed except to come into open (197(3))
- iv. Public has the right to be present at council meetings (s 198)
- v. Notice of meetings or rescheduling must be given to Councillors and public (s 196)
- vi. Publish the agenda and related documents

Information based Decision making

Information provided by the CAO to one councillor is provided to all of Council (s 153.1)

Council Reports ◦ Administration should provide good reports in advance one which decisions can be based

Reports may include recommendations
Should consider MGA and bylaws
Should be reviewed in advance by councillors to enable useful discussion and debate
Should have open debate and different position but once the decision is adopted, it is a decision of council which all of council must support

Law Cases – Public meetings

Information provided by the CAO to one councillor is provided to all of Council (s 153.1)
Council Reports

Administration should provide good reports in advance one which decisions can be based.

Reports may include recommendations

Should consider MGA and bylaws

Should be reviewed in advance by councillors to enable useful discussion and debate

Should have open debate and different position but once the decision is adopted, it is a decision of council which all of council must support

Informal meetings were occurring between the council and administrator that included discussion, instruction, and informal votes on council matters

Court held that these meetings should have been public since they dealt with matters in the Council's jurisdiction and they moved those matters along

Council must work with the public in their decision-making process.

Yellowknife Property Owners Assoc. v. Yellowknife (City), 1998 CarswellNWT123 (NWT SC) .

Supreme Court of Canada considered the publicity of meetings where a bylaw that had previous extensive in-camera discussion had been passed after less than 8 minutes in a public meeting.

Court quashed the bylaw and elaborated on the need for the publicity and transparency of the Council
Where a Council largely acts behind closed doors, the democratic legitimacy of the Council's decision may be undermined

RSJ Holdings Inc. v. London (City), [2007] 2 SCR 588

All councils must establish a code of conduct that governs the conduct of councillors (MGA s 146.1 and Code of Conduct for Elected Officials Regulation)

Codes should not be weaponized

Purpose is for each Council to set its expectation bar to facilitate good governance

Brownlee LLP - Standing your ground, setting boundaries, setting yourself up for success.

Standing your ground – unfortunately there is a restlessness to it that people will impugn on you. Standing your ground can seem to be a negative thing; that you are pushing people off the platform. Standing your ground and using the solidity of the ground you are on to pull someone else up onto the stage with you. To put your hand out and say “I got this and I have you”. This works for anyone who needs a hand to a place you are already at. It takes some hard work to get there and many present are shining examples of doing this. People who say I have something to say. I have something to contribute. I have something to offer and I’m going to do something with that. E.g. I am going to champion a committee, Champion a policy. That is all standing your ground means. It doesn’t have to be this overt or aggressive or pushing people out of the way. It can be softer and more inclusive. i.e. I found some space. Let me share it with you. Get inspired to use your community in the various roles you defined.

Cheryl – with Bent Arrow since it’s inception, 30 years ago. Cheryl has been there 29 years servicing urban indigenous people in Edmonton. Very dedicated to her boards and family. Works solely with indigenous youth. Having a foot in two world’s. Have to be able to live in both, to be able to survive and thrive. From today on, think of your life as a ceremony. It is different, more a notion of celebration.

Puneeta - CEO – Edmonton Downtown Business Association – They have two reimaged alleys. The Edmonton Downtown Business Association has unveiled two reimaged alleys that can now be used as vibrant pedestrian pathways and shared public spaces that support an improved experience for the Downtown community and an attraction for visitors.

“These bold and unexpected alley transformations are an example of how we’re building a fun and vibrant Downtown Edmonton and they’ll add to the attractiveness of these areas for visitors, residents and the business community,” says Puneeta McBryan, Executive Director, Edmonton Downtown Business Association. “We’ve already seen so much excitement, so many more pedestrians and visitors coming to see the art, and feedback from the area’s businesses and residents that it’s improving their overall daily experience.”

The first alley transformation, located in Rice Howard Way, is designed in partnership with The Works International Visual Arts Society. It is the second ‘Alley of Light’ in Downtown Edmonton and features permanent mural artwork by Edmonton-based artists Josh Harnack and Nathan Panousis throughout the alley as well as 11 backlit art boxes, currently exhibiting artwork by Edmonton artists Elsa Robinson, Brad Calihoo and KootenaySymington (Sharon Rose [Cherweniuk] Kootenay and Jason Symington).

Throughout the year, the art in the art boxes will be switched out to showcase more local artists and provide an art gallery experience that can be enjoyed again and again. Other additions to the alley include increased lighting to enhance security and safety at night and improve the pedestrian experience at night, particularly in winter months.

“This new illuminated feature public art installation creates a special public place. The alley now invites repeat visits from families, individuals living and working in the downtown, as well as visitors to Edmonton, and connects them with our local creative community. The project represents the energy and efforts of many multi-partners to develop this new public art initiative and light up Rice Howard Way. The Works is grateful to all of those who invested in this alley transformation” says Linda Wedman, Chief Operating Officer, The Works International Visual Arts Society.

Lulu Lane, the second alley transformation which runs east-to-west south of Jasper Avenue between 103 and 104 street, honours the life of Lulu Anderson, an early but little-known civil rights activist here in Edmonton. Lulu was refused entry to the Metropolitan Theatre 100 years ago, in 1922, because of the colour of her skin. The alley's theme explores the strength, resiliency and determination of Lulu Anderson and celebrates the achievements of Black people in Alberta's history. Something similar to this would be a great addition to the downtown core to attract visitors and increase safety at night.

As a leader, if your only objective is to be popular, you're going to be popular but you'll be known as the leader who achieved nothing. So often, we're talking about leading in communities these days, getting along is the easiest path but almost always the wrong path. Standing your ground in three different areas. First, I found it really challenging to stand my ground. How often is it that influence from outside groups or political ideology or really difficult circumstances or pressure caused us to drift away from what we still value but we have lost sight of. I started to be a lot more intentional about what my values are and how I stick to those-remember those when things are really hard. Sometimes it means raising a question with my board. Sometimes it means reaching outside of my network and hearing the perspective that might challenge what we thought we might do. That perspective might make things inconvenient, might challenge what we thought we would do. It might not be the easiest or fastest or most popular thing to do. I know it's the right thing to do. The next one is, and I think this is universally true within specialized leadership and that is standing our ground on our expertise, on what we know and that we are a subject matter expert and that our voice is going to be heard. I see it way too often that a woman sits at a meeting and says absolutely nothing. I go out of my way to ask that woman if there is anything she wants to add. I find often, sitting in a room, listening to the conversation, whatever the context might be, I feel like I'm missing something. Sometimes the direction the conversation was going in. There must be something I am missing in the conversation, or that they know that I don't know. Or I must be too naïve. The older I've gotten, the more I realize that that is very rarely the case. Whatever that perspective is, whatever that thing is in the back of your mind that's telling you, that doesn't line up with what I believe is true, or this thing that I'm aware of that is a fact that no one else is talking about. I think it adds tremendous value if we put up our hands and contribute that, even if you might be wrong. The faster you learn that, the better. The longer you sit there letting the conversation be carried on without you, around you without contributing, the less value you bring to that room. Knowing that you know something, that you have value to add, there's such a danger to not speak up, is especially valid if you are in a room full of men. We make better decisions when we share. If you are the only woman there, your perspective is so crucial. Sometimes, I'm a little resentful of that. Sometimes that's a lot of pressure to wear. I might have a different perspective, or lived experience. I must speak up. There's this whole concept of Imposter Syndrome that I struggle with, of late. Of course I'm an imposter, I'm the only one in the room who thinks like this, sounds different, looks like this. I must be an imposter. Standing your ground in those instances is so valuable. Diversity on the surface, diversity on paper is not valuable. Diversity in thought and perspective of your lived experience, and expertise.

Standing my ground on my boundaries. Work and life all together. Now I have kids and grandkids, I am a mother and a Grandmother having boundaries is so important. I can't tell you how many times I've put up my hand and state that those dates don't work for me. There are 3 nods from others around the table, saying I'm so glad you said something, that didn't work for me either but no one else said anything. We're all in the same boat, we're all struggling to make that work. But it takes that courage to speak up! We can't change the work world without saying those things.

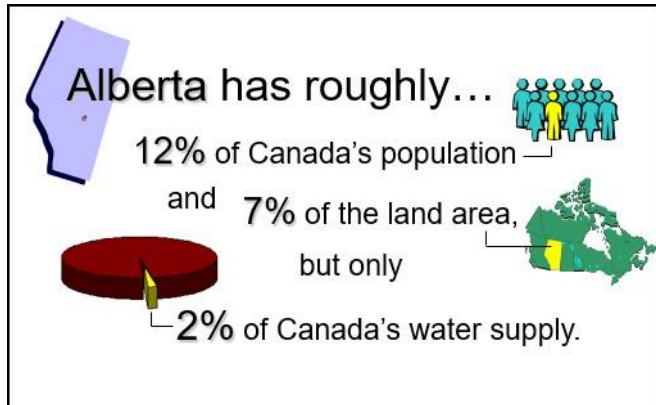
AB Munis Spring Caucus

On the first day the Mayor, CAO and I met with Nathan Cooper to discuss our water reservoir plan. It was a great meeting.



"I've seen the error of my ways and I've decided to start being more respectful to my coworkers. Hey, bozo, I'm talking to you!"

2024 Drought Risk and Management. Drought affects us all and municipalities have a role to play in this.



Water is key to Alberta's economy. **The challenge** in front of us. Albertans expect unlimited water is available all the time –that will not be the case during extreme drought. Our water management system is designed for emergencies but not fully tested. Enabled sharing of water through voluntary agreements in 2001. Priority of use set by seniority, not purpose. Priority system can be altered if Cabinet declares an emergency. We need to prepare....

Current Situation

Basins in critical water shortage condition due to low rainfall and high temperatures:

Milk River and Oldman River, South Saskatchewan, Bow, Tributaries to Peace, Athabasca, and Hay River, AND our water source the Red Deer basins.

Drought Risk: Looking Forward

Things can change:

Peak snow is mid-April and June is the rainiest month. Some areas of the province will experience drought regardless of snow and rain in 2024. Reservoir levels and soil moisture conditions are too low to make back up. 2024 will also be a significant wildfire year. We should prepare now for extreme drought, June will be too late. Southern rivers are at or near the lowest levels seen since 2000. Some provincial reservoirs are at historic lows. Snowpack is below normal. Water shortage is occurring across the province, but is most severe in the far south. Long term forecast for 2024 will be hot and dry (strong El Niño)

The last severe drought was 1999-2004. The worst years were 2001-2002. It started in the southwest part of the province and expanded North and East and included Didsbury. There was low precipitation but normal temperatures. Today? There is the same amount of water and widespread dryness. The long range forecast is hotter and drier AND now we have more population 1.5% more. We need to work on how we can reduce our water demand. We need to review the conditions of our water license, monitor water levels and forecasts and develop plans to conserve water, as needed, based on your local water systems, local economy, etc.

2024 Spring Municipal Leaders Caucus, Edmonton March 14-15

March 13: Marriot members reception at the Westin Marriot Hotel.

I met with other municipalities as well as Adam Kozakiewicz, CAO of Two Hills, who had just met with the Ambassador from India. I did not get a card from the fellow he had with him from India, but the man from India stated that there was a continued desire from people with sufficient funds in India to start or buy a business. They are doing a lot of greenhouse vegetable facilities, but are interested in any type of business that would be suitable. As usual, land and good water, labour and transportation are important considerations.

(I'm sure we might have some ideas for businesses- or greenhouses)? They asked for a connection with our EDO. (This is probably the same type of organization that James Carpenter and CAEP have been connected with)

March 14, 2024 Morning Session

Minister of Municipal Affairs Ric McIver

Municipal Government is a team sport. Our best chance is everybody working together.

LGFF will be in place as of April 1, for the budget year of 2024-25. Baseline \$722 is baseline amount for year one of LGFF. It is going up by 14% next year. Then about 2% down the following year. It is predictable, in that we know what is coming, because it is as we asked for, in line with what provincial revenue streams have been.

Investing \$2.4 billion over 3 years, not always \$722 million, but by the formula. \$25 billion to municipalities to support investments in Health Facilities, Education. \$475 for primary care facilities. \$60. million for rural health facility training in post secondary institutions outside of the big cities. More seats for training in the trades and veterinary medicine. More than 3,000 new teachers.

Those that are getting more are happy, those that are getting less are not happy. "Treasury Board is the place where dreams come to die." Sometimes he wins on our behalf and sometimes he doesn't. He says that there is never enough money to do all the great things we would like to do.

We have an amount of time to spend the MSI and LGFF so that we don't lose it. They will be flexible and work with us.

\$60 million over 3 years to support economic development infrastructure (\$20 million each year). Let our results be the incentive to continue this program. All the details are not clear. Applications will be available sometime this year. It will be application based, and for the best possible results.

The provincial government is doing a lot of planning and pre-planning for the possibility of wildfires. Protection of Albertans, their homes and livestock is the priority. They are more prepared than they have ever been.

Fire Services -continual improvement- collaboration with fire departments and municipalities. More to do.

Invitation for input regarding ICFs. Survey.

Local Authorities Election Act. Political parties. Assurance- NO ONE in a municipality will be required to join a political party in the next election. There are no rules around it right now. In the future there will be. This is not a takeover by existing parties- there will be NO UCP or Liberal or other existing federal or provincial parties in municipal elections. There are no rules now about slates of candidates and whether big unions or corporations are funding them, and there should be because organized groups are funding and supporting some candidates now!

Housing:

Some municipalities have negative growth, but many have growth issues. They are supporting various initiatives.

"Municipal Affairs want to do solutions with you, not to you."

March 14: pm Bridge over Troubled Waters: Fostering Respect in Polarized Communities

Coutts Councillor Jim Willett Eminent domain. A demonstration turned into an occupation. Accidental Domestic Terrorism. No one expected it to be a problem. Ensuring access in & out of the community. Good RCMP support.

Politically, they agreed to disagree, but decided (with the exception of one in camera session) to act professionally and carry on with the work of getting on with the job that they are there to do. Inexperience in some smaller municipalities leads to councillors expressing their feelings in a way that is not respectful or professional. They decided in Coutts to put those disagreements aside, and continue to put the work of the community first before their personal agendas. "We don't discuss politics in Council"

Brownlee: Alifeyah Gulamhusein (Recommended highly by Mayorthorpe)

Comments regarding the meeting between the province (Smith) and federal government (Trudeau)

How you function during your meetings. What does it mean to be a professional? We all fail sometimes, but apologizing or taking corrective action is the way to move forward. A code of conduct is not an opportunity to educate yourself and the public as to what the actual job of a Council is.

Councillors generally want to do something good for their community. A Code of Conduct is not for the public, it is individual for each Council. What is the standard for conduct in our community? Laws of the land, obeying laws, and also set a minimal standard for acceptable behavior. It is the minimum standard. As a high school teacher, she (Alifeyah Gulamhusein) set the standard, and students were respectful of others. She welcomed challenges, and sometimes the students were right!

The Council Procedural Bylaw outlines the rules for running the show. It is not about public participation. The public has the right to be there, and need to be able to see you having the debate. Public may not agree, but in the end Council needs to do what is best for the community. The public may sometimes have the opportunity to speak at times. If the public does not behave, a person can be expelled. The work has to continue.

The public participation policy should guide the times and ways that the public may participate in Council business. You can have public meetings outside of Council meetings. The worst thing to do is wait until a Bylaw passes to engage the public on a controversial subject, because that input should have happened well ahead of that Bylaw passing.

"Council only has one HR situation and that is with your CAO. All other HR responsibilities belong to the CAO!"

Ben from Catalyst regarding Communications

Emergency management and public discourse. Recall legislation, petitions, hijacking Council meetings. Proactive and reactive solutions. Look at what you're doing. Not just increase communications and engagement. Multi-year public engagement strategies. Usually over 10,000 population. Ways to round out that trust piece over a longer period of time.

Make it so they're not mad at YOU! They may not like what is going to happen, but eventually will understand why it has to happen. Snow clearing could raise a mutiny if they don't know why some streets are cleared before others. R1 to D1 doesn't mean anything to residents. Once they know what it means, then they can be heard, and know that they have been heard they are not so angry.

More engagement isn't helpful unless it helps with the Council decision making process. How do we approach this- like taxes versus fees? It's not PR! It's better to ask: What is working for you versus what is not? Show them that we take their opinions into consideration along with engineering and other data and reports. It may not go their way, but they will understand.

Alberta Municipalities
Municipal Leaders Caucus – March 14-15 2024
Edmonton

Meeting with MLA Nathan Cooper 10 – 10:45 Legislature Building

10:30 a.m. start time (Caught last part of session)

Whiskey's for Drinking; Water's for Fighting: Preparing for Possible Drought in Summer 2024

Alberta experienced drought in several parts of the province in 2023. Significant drought was avoided through the effective use of water storage in southern Alberta, but now many water storage reservoirs are very low, with a warm and dry winter forecasted. These factors could lead to a significant drought in 2024. Alberta Environment & Protected Areas will present an update on the current and forecasted situation. The province is also taking steps to prepare to respond and to collaborate with key water license holders and other stakeholders. Alberta Municipalities will present its work to support long term increased water conservation.

The presentation agenda included the current status of drought level, collaboration and water sharing agreements, and the 2024 drought emergency plan. The 2020 Surface Water Allocations by Purpose:

- Municipal 12%
- Water management 3.3%
- Habitat 1.9%
- Agriculture 1.8%
- Irrigation 44.8%
- Commercial 6.6%
- Cooling 18.8%
- Oil and Gas 16.8%
- Drilling/Frac 0.2%
- Injection 1.7%
- Other 0.8%

Albertans expect unlimited water is available all the time – that will not be the case during extreme drought

Our water management system is designed for emergencies but is not fully tested

Priority of use is set by seniority not purpose; priority system can be altered if Cabinet declares an emergency

Being prepared is necessary.

Collaboration is key: Ongoing stakeholder outreach and education; Minister letters to municipalities and licence holders; water sharing agreements; water conservation by everyone. More information at alberta.ca/drought

A presentation on E.L. Smith Water Treatment Plant electric equipment failure, where a mandatory nonessential water use ban was implemented. An overview was presented of the actions and outcomes of the actions taken during the nonessential water ban; the water conservation achieved 100 million liters over 4 days, a 10% reduction in use. Public awareness of definitely aware reached 89% and clarity of situation, very clear/understood, reached 76%. Demand management measures will be strengthened through the feedback of residents/water users in this situation.

11:30 a.m. President's Report

Alberta Municipalities President, Tyler Gandam, reported on and provided an update on all that is going on with ABmunis that you can also read about in their weekly newsletter 'The Weekly'

12:45 p.m. Bridge over Troubled Waters: Fostering Respect in Polarized Communities

Healthy debate is central to democracy, but too often political discourse crosses the line into vitriol and personal attacks. The degradation of public discourse is taking its toll on municipal officials' mental health and pushing moderate voices to the sidelines. This session will feature a panel of municipal officials along with legal and communications experts, who will discuss their experiences and highlight opportunities to create space for constructive dialogue on local issues.

A very thoughtful and sincere presentation by Jim Willet, Councillor for the Village of Coutts. Councillor Willett was mayor when the Coutts Border Blockade shut down cross-border travel for four days.

QUESTIONS;

How can ABmunis help create an environment where: • Municipal elected officials debate issues in a respectful and collaborative manner? • Municipal elected officials and administrators have a mutual level of respect for each other's roles and responsibilities? • The diversity of candidates running for municipal office is representative of the diversity of the community? • Albertans understand, appreciate, and respect the service of municipal governments?

ACTION PLAN:

Educate people who are planning or considering running for municipal office. • Expand the training offered by ABmunis (or EOEP) to offer more focused training on governance, social media management, and leadership. • Develop toolkits that councils can use internally and template information documents that municipalities can use to inform their residents. • Advocate to the Government of Alberta to create an integrity commissioner to manage code of conduct issues and improve transparency of candidates' personal history.

OTHER:

What does it mean to be a leader in a divided community
Opportunities and limitations of codes and procedures
Being brave and creating safety in public engagement

2:15 p.m. Policy Palooza: Crafting Resolutions That Hit the Right Notes

ABmunis will spin our top records for adopted resolutions past and present. We will also provide an update on changes to the playbook that governs our resolution process to ensure we're all in harmony, as well as tips to help write a resolution that is a smash hit with other members. You will also have the opportunity to find municipal bandmates interested in jamming on resolutions to address similar issues.

ABmunis provided an overview of what they have heard about the resolutions process and presentation that happens at the annual fall convention. They captured trends in resolution voting, and presented change in resolutions policy for 2024 and gave tips for developing a resolution. An update was provided on the status of current resolutions. The process for finding a seconder for resolutions was updated and includes matchmaking on similar resolutions.

Changes also include those to Section 10 of ABmunis' Resolutions Policy that now requires that resolution mover(s) and seconder(s) must represent at least two of the following population categories: Less than 2,500; 2,501 to 10,000; Greater than 10,000

3:00 p.m. Requests for Decision

RFD #1: Sponsored by the Municipality of Jasper Child Care Capital Grant Program

THAT Alberta Municipalities advocate for the Alberta Government to increase the capital grant amount per each new physical child care space that is created for licensed child care, and; THAT the capital grant program be focused on supporting nonprofit and municipally operated childcare facilities. Approved with 77% of delegates in favour

RFD #2: Sponsored by the Town of Mayerthorpe Regional Economic Development Alliance Funding THAT Alberta Municipalities advocate to the Government of Alberta to abandon their plans to transition away from providing operational funding to Regional Economic Development Alliances (REDA) and instead provide an adequate, predictable, long-term funding agreement for Alberta's REDA. Approved with 77% of delegates in favour

3:30 p.m. – 4:45 p.m. Mingle in the Municipality: Member-Led Discussions Based on Municipal Type

Members gathered with peers from cities, towns, or villages and summer villages to discuss top-of-mind municipal issues; brainstorm solutions; and provide feedback on ABmunis advocacy, events, and communications.

I had the pleasure of sitting with Mayors and Councillors from Three Hills and Innisfail to discuss the questions:

What are the municipal issues that you most lose sleep over.

What are you most proud of in your municipality/community.

How can ABmunis help you with your challenges and successes.

Friday, March 15

9:00 a.m. Opposition Leader's Remarks presented by Sherwood Park MLA Kyle Kasawski

9:15 a.m. Ministers' Dialogue Session I – Many Ministers were in attendance to answer questions of elected officials. On top of mind were recall petitions, party politics in municipal government, LGFF funding, FCSS and REDA funding, healthcare.

10:30 a.m. Ministers' Dialogue Session II – see above plus inequitable levels of provincial funding provided to the Charter Cities, highway projects.

11:30 a.m. Premier's Remarks – Danielle Smith was in attendance to speak and also entertained a Q & A.

~ End of Report ~



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 9, 2024
SUBJECT: CAO Report
ORIGINATING DEPARTMENT: Legislative Services

BACKGROUND/PROPOSAL:

Please see attached information for the Chief Administrative Officer (CAO) Report for April 9, 2024.

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 9, 2024 as information.



CAO Report –April 9, 2024

1. Development Permits Issued (Planning & Development)

Please find attached the Development Officer Issued Permits and the MPC Approval of Permits as of March 28, 2024.

2. MS Canada Bike Event (Community Services)

Please find attached information regarding the MS Bike Tour taking place on June 22 and 23, 2024.

3. Municipal Enforcement 2024 First Quarter Report (Legislative Services)

Please find attached the 2024 1st Quarter Report from the Municipal Enforcement Department.

4. Didsbury Fire Department 2024 First Quarter Report (Protective Services)

Please find attached the 2024 1st Quarter Report from the Didsbury Fire Department on call stats and medical calls.

5. Public Works Third and Fourth Quarter Reports (Engineering & Infrastructure)

THIRD QUARTER

Roads

- Street sweeping was completed in the beginning of the 3rd quarter (the whole Town was swept) we continue to sweep areas as needed.
- Potholing was a main focus for operations during this time
- Crack Filling was also started in the 3rd quarter in the Priority 1 and 2 areas.
- Alley maintenance began.
- Line, curb, crosswalk painting was started.
- Intersection of Hwy 582 & 23rd Street was substantially complete
- 23rd Street North Improvement was completed
- 16th Street Pedestrian Crossing and drainage improvement was completed
- Memorial Complex drainage improvement was completed
- Downtown corridor mill and overlay project was completed

Utilities

- 6 water leaks were located and repaired during this time, 3 of which were discovered with the new leak detector.
- Sewer flushing was completed in known problem areas.
- Hydrant maintenance was conducted
- An internal inspection was performed on the three water reservoirs. Underground tanks were cleaned

Building Maintenance

- Bi-annual facility maintenance was completed servicing all of the HVAC systems to ensure proper operation throughout the summer months.

Community Engagement

- Touch the Toys event and crews cleaned and prepped the equipment to show off to our community

FOURTH QUARTER

Roads

- Crack Filling, Potholing, line painting and street sweeping were continued as weather permitted.
- Prep equipment for winter months in anticipation of snow.

Utilities

- Repair 3 water leaks one of which was a leaking fire hydrant.
- Contracted services to flush and vacuum wastewater lines in various areas in town.
- Installation of control valve on Butte overflow line.
- Hydrasurvey completed a bathymetric survey to quantify sludge levels inside the Lagoon in preparation for removing and disposing of the material.

Building Maintenance

- Fall service and checks were completed on all Town facilities.

CAO Report: Planning & Development

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

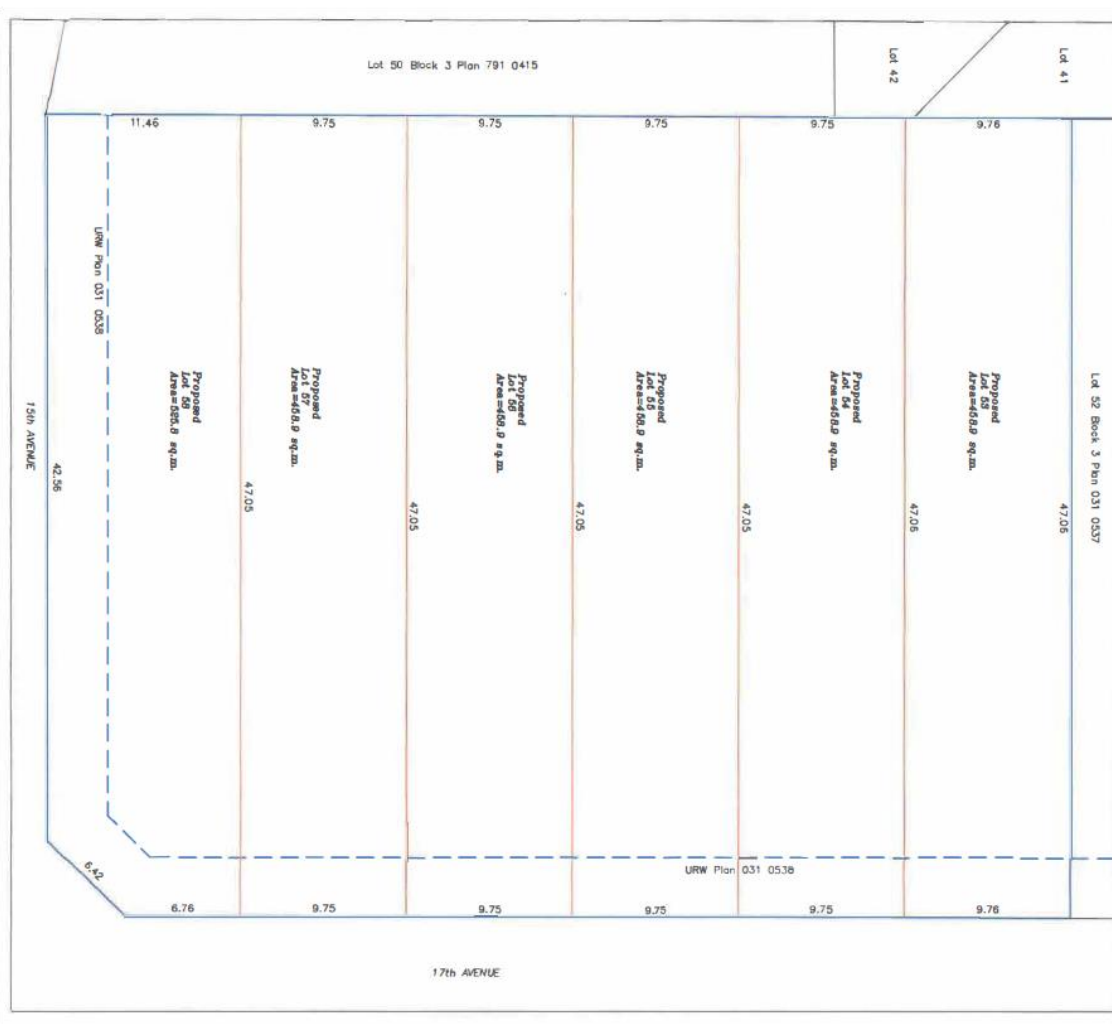
Development Officer (Permitted Use) Decisions:

PERMIT #	ADDRESS	TYPE	APPLICANT/OWNER	DECISION DATE
DP 24-011	103 Valarosa Drive	Deck Extension & Stairs	Neil & Janet Nicholson	Mar 22, 2024

Municipal Planning Commission (Discretionary Use) Decisions:

PERMIT #	ADDRESS	TYPE	APPLICANT/OWNER	DECISION DATE
SD 24-001	2500 – 15 Avenue (former 5-0 Club)	Subdivision of a large lot into 6 smaller lots for residential development	Jonboyz Construction Inc.	Mar 27, 2024

The Municipal Planning Commission approved SD 24-001. The Subdivision will subdivide 1 existing lot to create 6 smaller lots for residential development





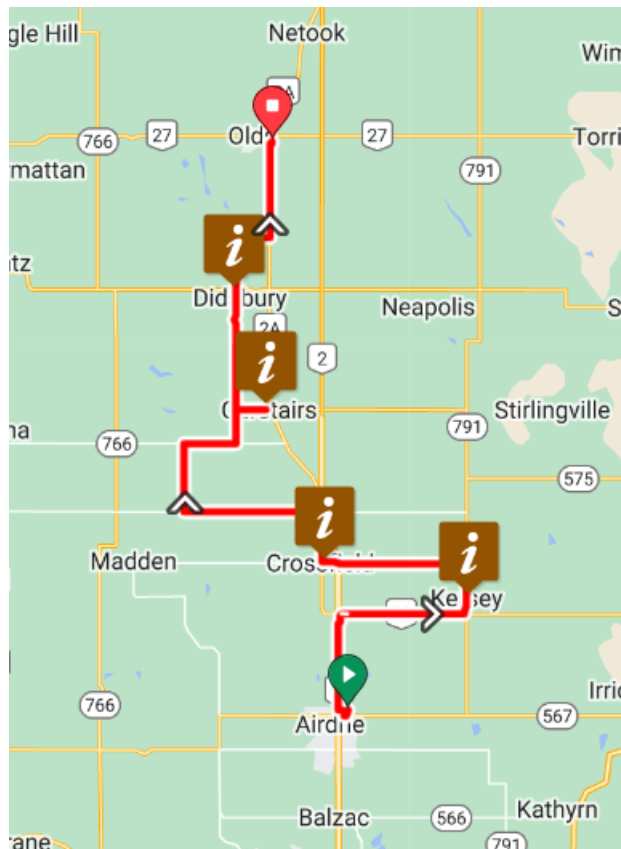
Report to the CAO

April 9, 2024

MS Canada Bike Event – June 22 & 23, 2024

On June 22 and 23, 2024, the MS Bike Tour from Airdrie to Olds is occurring once again. As in years past, the route for the ride will pass through Didsbury, along 23 Street. Additionally, a pit stop is planned for Westglen School on both days – Saturday between 10:30 a.m. and 3 p.m. and Sunday between 9 and 10:30 a.m. MS Canada, the organizer of the ride, will be providing first aid responders, ham radio operators, and RCMP involvement along the route.

Please see below the route information:



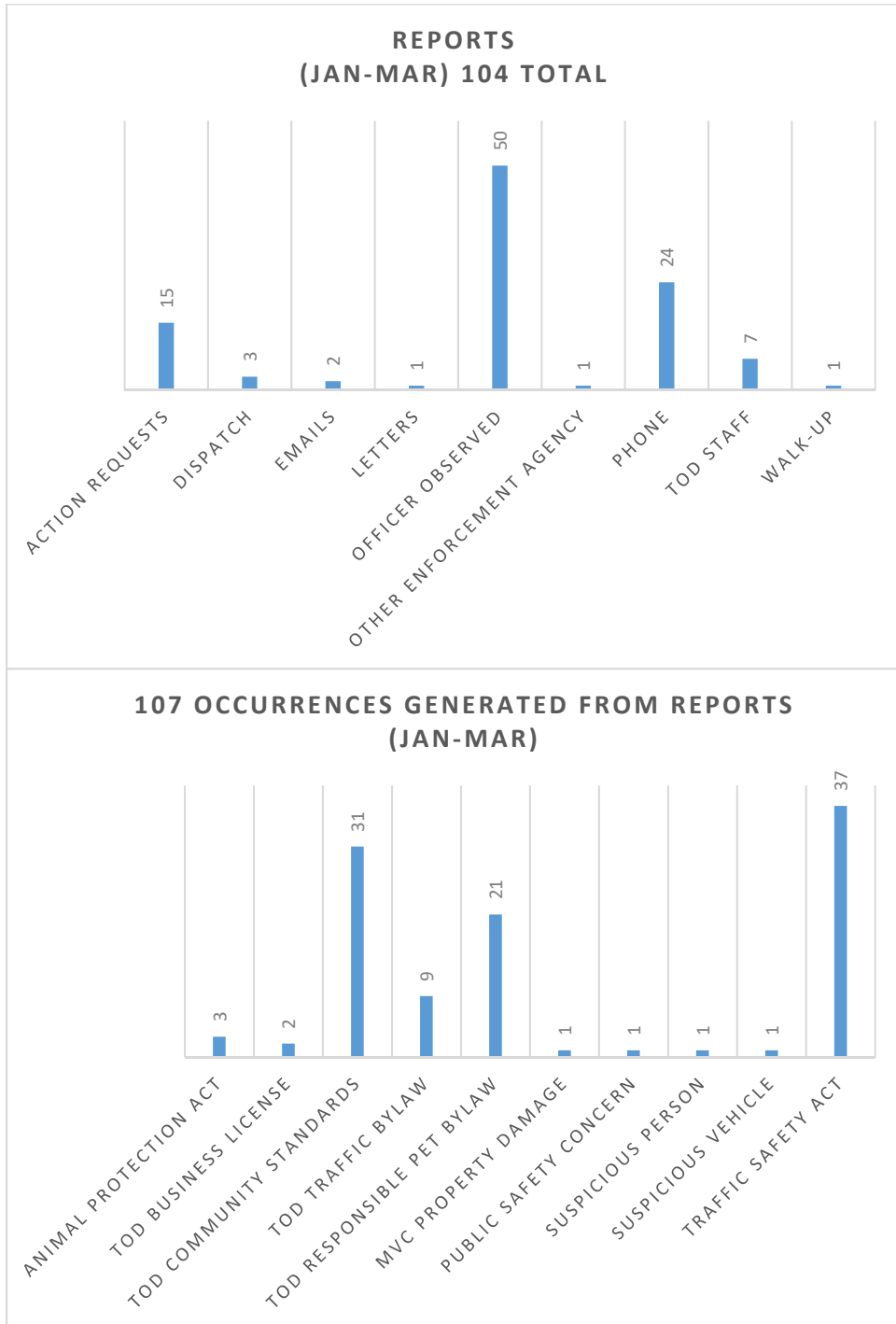


Town of Didsbury Municipal Enforcement First Quarter Report – January 01, 2024 to March 31, 2024

The Municipal Enforcement Team responded to 104 Reports in the First Quarter.

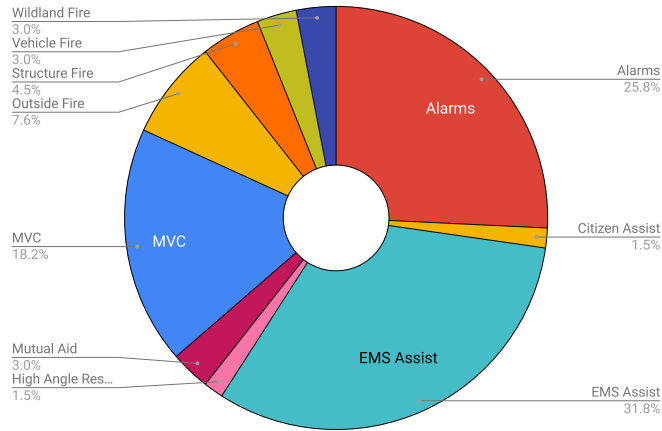
- 92 concluded
- 2 still under investigation
- 5 forwarded to other agency
- 6 unfounded
- 1 unsolved

Below is a graph showing the Reports by the Type of Occurrence:

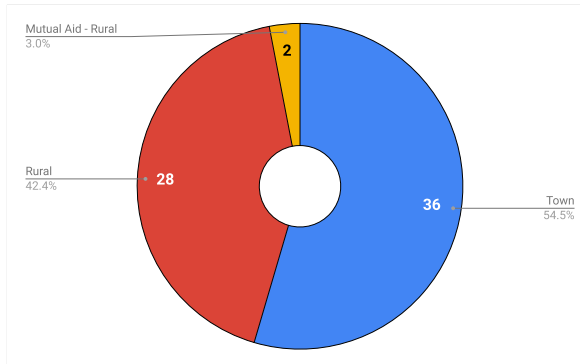


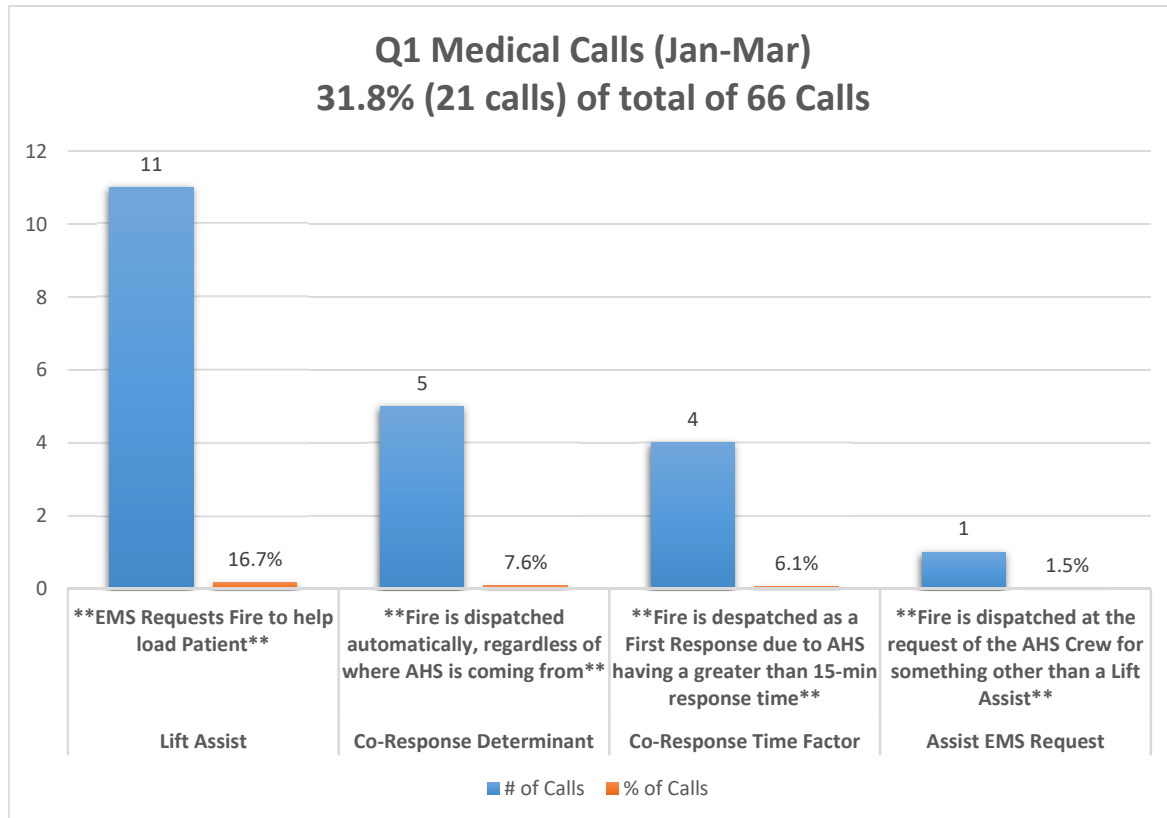
Didsbury Fire Department 2024 Response Totals First Quarter - January 1 to March 31

Type	Total
Aircraft Emergency	0
Alarms	17
Citizen Assist	1
Electrical Hazard	0
Elevator Rescue	0
EMS Assist	21
Extrication	0
Gas Leak	0
Hazmat/Fuel Spill	0
High Angle Rescue	1
Lightning Strike	0
Mutual Aid	2
MVC	12
Odour Investigation	0
Outside Fire	5
Smoke Investigation	0
Structure Fire	3
Train Collision	0
Train Fire	0
Vehicle Fire	2
Wildland Fire	2
Total	66



Call Location	Total
Town	36
Rural	28
Mutual Aid - Rural	2
Mutual Aid - Urban	0
Total	66





NOTE 1: Didsbury Fire applied for, and received in February 2024, a grant from the AHS Medical First Responder (MFR) Training & Equipment Fund in the amount of \$5,808.00. The grant application was to purchase new/replace outdated medical supplies and equipment. We have begun purchaing new and updated medical equipment and supplies as a result of this successful Grant Application.

NOTE 2: In February 2024, the AHS MFR Program awarded Didsbury Fire with a Direct Compensation Funding amount of \$5,520. This funding amount is part of a larger \$2.5M fund from AHS to provide direct support to MFR partner agencies, such as Fire Departments. Amounts are allocated based on factors such as community size, and overall participation in life-threatening medical events that MFR agencies respond to. As a result of this unexpected allocation, Didsbury Fire is planning on furthering the medical training of our members through courses like Advanced First Aid, so that we can provide better medical care, within our current level of service, to the citizens of the Town of Didsbury and surrounding Mountain View County.

MEDICAL RESPONSE-2024						
Incident #	Lift Assist	Co-Response Determinant	Co-Response Time Factor	Assist EMS Request	Call Duration (mins)	Estimated Cost at ABT Rate (\$700-hr) Not Billed
2024-006-T			1		0.500	350.00
2024-008-R			1		0.750	525.00
2024-011-R		1			0.250	175.00
2024-012-R		1			0.250	175.00
2024-015-T		1			1.000	700.00
2024-016-T	1				0.750	525.00
2024-017-T	1				0.500	350.00
2024-020-T	1				0.500	350.00
2024-033-T			1		0.500	350.00
2024-035-T	1				0.250	175.00
2024-036-T	1				0.500	350.00
2024-037-T				1	1.500	1,050.00
2024-039-R		1			1.000	700.00
2024-040-R			1		0.500	350.00
2024-042-T	1				0.500	350.00
2024-043-R	1				0.500	350.00
2024-045-T	1				0.500	350.00
2024-052-T	1				0.000	-
2024-053-T	1				0.500	350.00
2024-056-T	1				0.500	350.00
2024-062-R		1			1.000	700.00
						\$ 8,575.00
Lift Assist	Co-Response Determinant	Co-Response Time Factor	Assist EMS Request			
EMS Requests Fire to help load Patient	**Fire is dispatched automatically, regardless of where AHS is coming from**	**Fire is dispatched 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	11	5	4	1		
	16.7%	7.6%	6.1%	1.5%		
1ST QRT TOTAL MEDICAL CALLOUTS:			21	31.8%	of Q1 Total Callouts	
1ST QRT TOTAL CALLOUTS:			66			



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 9, 2024
SUBJECT: 2024 Capital and Operating Budget
ORIGINATING DEPARTMENT: Corporate Services

BACKGROUND/PROPOSAL:

Council approved several 2024 capital projects at the January 17, 2024 Budget Meeting (Res. 023-24 & 028-24) and then further approved capital projects for 2024 at the January 23, 2024 RCM (Res. 043-24, 044-24 and 045-24). At the March 26, 2024 Regular Council Meeting, Council approved the 2024 Operating Budget. (Res. 219-24). Through the approval of the operating budget, four additional capital projects that were funded from operating were also approved.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Except for the Multi-Year Capital Plan, Administration has updated the 2024 Capital and Operating Budget report and is presenting it for Council's information. The digital document is very large and therefore is available on the Town's website at: <https://www.didsbury.ca/p/agenda-items>.

The Multi-Year Capital Plan will be updated in the coming weeks and be presented to Council for approval. At which time the information will be included in the budget report.

Following the RCM, the document will be housed on the Budget website at: www.didsbury.ca/p/budget.

ALIGNMENT WITH STRATEGIC PLAN

1. Strategically Managed Infrastructure
2. Vibrant & Connected Character Community
3. Strong & Resilient Local Economy
4. Liveability
5. Governance & Organizational Excellence

RECOMMENDATION

To approve the 2024 Capital and Operating Budget report as information.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 9, 2024
SUBJECT: Cemetery Bylaw 2024-03
ORIGINATING DEPARTMENT: Legislative Services

BACKGROUND/PROPOSAL:

The Policy and Governance Committee has been working on a new, updated version of the Town of Didsbury Cemetery Bylaw [Res. 503-22]. Bylaw 2024-03 is a bylaw provides a legislative framework for the Didsbury Cemetery.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Council granted first reading of Bylaw 2024-03 at the February 27, 2024 Regular Council Meeting and referred it back to the Policy and Governance Committee.

Since the first reading, the Policy and Governance Committee received comments from the Alberta Director of Cemeteries regarding Bylaw 2024-03. These comments were relating to the selling of plots back to the Town, perpetual care with regards to unexpected damage (e.g. vandalism), and maintenance and care. The changes relating to these items are noted in **RED**.

The Policy and Governance Committee is recommending Council grant second reading to Bylaw 2024-03 and, if Council has no other changes or amendments, the committee recommends Council grant third and final reading to Bylaw 2024-03.

ALIGNMENT WITH STRATEGIC PLAN

1. Strategically Managed Infrastructure
4. Liveability

RECOMMENDATION (one or two motions)

To grant second reading to Cemetery Bylaw 2024-03.

AND

To grant third and final reading to Cemetery Bylaw 2024-03.

OR

To grant second reading to Cemetery Bylaw 2024-03 and refer it to the Policy and Governance Committee for review and recommendation.

Town of Didsbury
Bylaw 2024-03
Cemetery Bylaw

WHEREAS the Town of Didsbury is the registered owner of Lot 1, Plan 4987 JK (10.88 acres) known as the Didsbury Cemetery, and

WHEREAS pursuant to the *Cemeteries Act*, Chapter C-2, RSA 2000 the owner of a cemetery is responsible for regulation and control of the cemetery

NOW THEREFORE the Council of the Town of Didsbury duly assembled enacts as follows:

1. DEFINITIONS

Cemetery shall mean the “Didsbury Cemetery” in the Town of Didsbury, owned and operated by and under the control of the Town.

Columbarium shall mean a structure designed for storing the ashes of deceased human bodies or other human remains that have been cremated.

Council shall mean the Council of the Town of Didsbury.

Flowering Ornamental shall mean any perennial, annual or bi-annual flowering plan.

Foundation shall mean a permanent support providing a base for a monument, also referred to as a ribbon.

Grave Liner shall mean a box placed in a grave to house a casket.

Indigent shall mean a person without means, support or known relative requiring burial at the Cemetery.

Infant shall mean a born human child less than one year in age.

Land Use Bylaw shall mean the current Town of Didsbury Land Use Bylaw, as amended from time to time.

Maintenance shall mean the care, up-keep and grooming of cemetery grounds, including the seeding of plots and grave surfaces, watering, seasonal cutting of grass and weeds, and keeping lots in a well-maintained condition. Excluding the care, maintenance, upkeep, repair or replacements of any monument, plaque, tablet, cross, or any object which has been placed as a marker.

Monument shall mean any structure in the Cemetery erected or constructed on any plot, for memorial purposes.

Municipal Tag means a tag or similar document issued by the Town pursuant to the *Municipal Government Act* that alleges a bylaw offence and provides a person with the opportunity to pay any amount to the Town in lieu of prosecution for the offence.

Peace Officer shall mean any Enforcement Officer or RCMP, Police Officer or any other person appointed by the Town to enforce the provisions of this bylaw.

Person shall include an individual, partnership or corporation.

Plot shall mean an interment space, which include columbarium niches, graves, and cremains on any plot, for memorial purposes.

Regular Hours shall mean Monday to Friday 8:30 a.m. to 4:30 p.m., excluding statutory holidays or days in lieu of statutory holidays.

Reserve Plot(s) shall mean a plot or multiple number of plots which are adjacent to one another and which are to be reserved for the burial of deceased members of a family.

Resident shall mean a person who resides within Didsbury or within the rural Mountain View County (as per the Town of Didsbury/Mountain View County Intermunicipal Collaboration Framework) at the time of purchase.

Non-resident shall mean a person not living in the Town of Didsbury or Mountain View County.

Row shall mean a group of plots without a walkway or roadway between them or shall mean the portion of land in a cemetery that is sold or provided as a unit for one or more plots.

Section shall mean a specific area within the cemetery as designated by the Town of Didsbury.

Service Dog shall mean a guide dog defined under the *Alberta Service Dogs Act* with a designated Service Dog Identification Card issued under the *Qualification Regulations*.

Summer shall mean May 1 to October 31 of the calendar year.

Town shall mean the corporation of the Town of Didsbury, Alberta.

Town Bylaw Enforcement Officer shall mean a Bylaw Enforcement Officer appointed by the Town pursuant to the Municipal Government Act, to enforce the Town Bylaws (see Peace Officer).

Veteran shall mean a veteran as defined in the *War Veterans Allowance Act (Canada)*.

Winter shall mean November 1 to April 30 of the calendar year.

2. DUTIES, RIGHTS AND POWERS

- 2.1. The Town of Didsbury shall have the sole control of all matters within the Cemetery that are concerned with maintaining of the grounds in a neat and pleasing condition and to that end, is hereby authorized to regulate and control the Cemetery grounds.
- 2.2. The Town of Didsbury or designate shall keep a record of all plots in the cemetery. Such record to indicate vacant plots available for sale, occupants of those plots used for interment and owners' names of reserved plots.
- 2.3. The Town of Didsbury shall approve each new section being opened for the sale of burial plots based upon the demand for additional locations. Emphasis will be placed on filling the existing plots.
- 2.4. On all regulations in the Bylaw, the Town of Didsbury may make minor modifications to requirements on an individual basis if the efficient operation of the Cemetery will not be disturbed.

3. RECORDS AND SALE OF PLOTS

- 3.1. No person shall make a reservation for one or more plots without making payment in full at the time of the reservation.
- 3.2. All sales of cemetery plots and services shall be in the form of a written agreement and in compliance with Schedule "A" of this bylaw.
- 3.3. No reserved plot shall be sold other than back to the Town. If a person no longer wishes to hold their title over a plot, they may sell the plot back to the Town of Didsbury at 85% of the market value of the plot at the date of resale. The Town of Didsbury may request a copy of the original receipt to be submitted as "Proof of Purchase".
- 3.4. Charges for plots and the fees to be charged for opening and closing shall be in accordance with the rates established in Schedule "A".
- 3.5. Plots purchased for purpose of interring a veteran shall be free of charge per Schedule "A" of this bylaw. Sufficient documentation of service must be provided to the Town of Didsbury upon request.
- 3.6. Upon the sale of a plot, the owner of the plot waives any claim to the Town arising by reasons of any error or inaccuracy of any plot. The Town will undertake to avoid any errors of description, but its liability shall only extend to a refund of the plot or a plot assigned otherwise situated in the cemetery.

4. INTERMENT AND DISINTERMENT

- 4.1. No interment shall be permitted in the cemetery unless a burial permit is provided to the Town.
- 4.2. Disinterment of a body or ashes shall not take place until a permit for disinterment is issued in accordance with the *Cemetery Act* and *Vital Statistics Act* and delivered to the Town.
- 4.3. When a plot is held by two (2) or more persons, an order for interment in such a plot of any part thereof will be accepted by the Town from any one of the said persons or their personal representative.

- 4.4. No person shall accept any fee or reward for interment of any body in a plot of which such person is the owner, or over which that person exercises any power or control.
- 4.5. Plots shall not be used for purposes other than burial grounds for human remains.
- 4.6. All burials are to be made within the confines of a single plot.
- 4.7. There shall not be more than one full body burial in a single plot.
 - 4.7.1. Still-born infants or cremated remains may be interred, at the charge established in Schedule "A" in an occupied lot if it is determined that the top of upmost casket or urn is at least 0.9 metres from the ground surface.
 - 4.7.2. No standard burial shall take place subsequent to cremains buried in a plot.
 - 4.7.3. All standard burials shall be dug to a single depth. Cremains may be placed on an already occupied plot if it is determined that the top of the upmost casket or urn is at least 0.9 metres from the ground surface.
 - 4.7.4. A maximum of eight (8) cremains may be buried in one (1) full size plot.
 - 4.7.5. A maximum of four (4) cremains may be buried in one (1) cremains size plot.
 - 4.7.6. A maximum of two (2) cremains in one (1) niche.
 - 4.7.7. The number of remains interred within a single plot, for record keeping purposes shall be numbered with the number one at the head/left of the plot, continuing with two at the head/right of the plot and shall continue thereafter with three, on the left, four on the right, and so on.
- 4.8. Charges for plots and the fees to be charged for the opening and closing shall be in accordance with the rate established in Schedule "A" of this bylaw.
- 4.9. In all cases, notification of intention to inter must be given to the Town during regular office hours at least seventy-two (72) hours prior to the time of interment. This notification may be waived by the Town of Didsbury when the body to be interred died from a contagious disease or special circumstances so require.
- 4.10. All plots shall be opened and closed by the Town of Didsbury. Families may only close cremains plots upon permission from the Town of Didsbury.
- 4.11. If a burial is requested to be scheduled on a statutory holiday, weekend, or outside of regular hours, the After-Hours rate will be charged as per Schedule A of this bylaw.
- 4.12. Burial ceremonies should commence during daylight hours.
- 4.13. The owner of a plot, or the person instructing the Town of Didsbury to open a plot, shall give complete and precise instructions regarding the location within the plot. The Town of Didsbury shall not be responsible for any errors resulting from the lack of proper instruction.
- 4.14. The Town of Didsbury shall only prepare a plot for interment by means of digging the grave and will not provide lowering devices, mats, wreaths, flowers, or any other devices at the time of said interment.
- 4.15. The use of a liner is mandatory for all rows north of, but not including the southern row of Section E.
- 4.16. The burial of destitute or indigent persons and unclaimed bodies may be placed in a plot or plots of the Cemetery as may be designated by the Town of Didsbury and in accordance with the *Cemetery Act*.

5 MONUMENTS

- 5.1. Monuments shall be constructed of bronze, marble, granite, or other material approved of the Town of Didsbury.
- 5.2. A monument installation notification form is required prior to any installation of a monument.
- 5.3. The owner of any plot in Section A to E, shall be allowed to place a proper stone or monument. Upright monuments (headstone with or without base) shall be laid on a concrete foundation; such foundation shall be laid in accordance with the following specifications.

- 5.3.1 Monuments shall be installed so that the top edge of the monument foundation shall align with the top edge of the plot. No monument shall be allowed to extend into a walkway, non-owned adjacent plot, or roadway.
- 5.3.2 The foundation shall be a rectangular piece of concrete not less than ten (10) centimeters in thickness.
- 5.3.3 The foundation shall be placed level with the surrounding ground contour with no corners protruding.
- 5.3.4 The foundation shall be ten (10) centimeters wider on all sides than the monument.
- 5.3.5 No monument, including the monument foundation, shall exceed one hundred and twenty two (122) centimeters in length.
- 5.3.6 Columbarium door engravings will be placed by the contractor designated by the Town of Didsbury.
- 5.4 All debris, litter/rubbish arising or resulting from work done on any plot shall be carefully cleaned up and removed from the cemetery by persons performing or in charge of the work.
- 5.5 The owner of any plot, in a section north of Section E, shall be permitted to place a plot marker on the concrete pad within the plot.
- 5.6 Any secondary monument to be placed after the primary monument must be placed flush to grade.
- 5.7 All foundations, monuments and secondary monuments shall be placed only by a contractor as approved by the Town of Didsbury.
- 5.8 No type of loose or slab cover shall be permitted on any plot, other than adjacent to an existing cover when that cover was for a spouse/partner. Permission for placing the second cover shall be requested, in writing, to the Town of Didsbury.

6 MAINTENANCE AND CARE

- 6.1 Cemetery Maintenance is to be supplied by the Town of Didsbury, which is to include the seeding of plots, watering, seasonal cutting of grass and weeds, and keeping plots in a well-maintained condition. Cemetery Maintenance shall not mean the care, maintenance, upkeep, repair, or replacement of any monument, plaque, tablet, cross, or any object which has been placed as a marker.
- 6.2 Dead flowers, faded or old artificial flowers, and decorations/ornaments may be removed at the discretion of the Town of Didsbury.
- 6.3 No concrete or stone corner markers, walls fences, railing, copings, boxes or other structures will be permitted other than specified herein.
- 6.4 No person, other than Town of Didsbury employee(s), or those designated by the Town of Didsbury, shall disturb, remove, or plant any tree, shrub, plant, weed, grass, flowering ornamental, sod or dirt on any plot or anywhere in the cemetery. The Town of Didsbury is authorized to remove any trees, shrubs, creeping, or climbing plants situated on or about the cemetery that become unsightly, dangerous, inconvenient, or detrimental to adjacent plots, the free use of a plot, walkways, or driveways.
- 6.5 Monuments that are damaged or degraded to the point of unsightliness, may be removed by the Town. The Town will make every reasonable effort to contact the next of kin of the deceased to allow them the opportunity to replace the monument.

7. GENERAL PROVISIONS

- 7.1. The accessible hours of the Cemetery shall generally be during daylight hours.
- 7.2. No person shall disturb the quiet and good order of the Cemetery by noise or other improper conduct.
- 7.3. The owner of any moving vehicle shall be responsible for any damage done by such vehicle within the boundaries of the Cemetery. Vehicles with trailers must obtain permission from the Town of Didsbury prior to entry into the Cemetery.
- 7.4. No animals shall be brought into or permitted within the Cemetery except for working service dogs.

- 7.5. The Town of Didsbury assumes no responsibility for the loss of, or damage to, any monument, marker or part thereof, or any other article placed on a plot or to a plot itself.
- 7.6. No person shall write upon, deface, injure or change the position of any monument stone, fence, or other structure within the cemetery.

8. OFFENCES AND ENFORCEMENT

- 8.1. Any monument or stone, or inscription thereon, which is deemed to be offensive, improper or injurious to the appearance of surrounding plots, shall be removed by the owner. If the owner fails to remove the monument or stone within two (2) weeks, after written notice is given to the said owners, the Town of Didsbury hereby authorized to have the said monument or stone removed. In the case where the owner is unknown, an advertisement will be placed in the local paper to removal of the said monument or stone.
- 8.2. A person who contravenes this bylaw is guilty of an offence. A person who is guilty of an offence is liable to a fine in an amount not less than that established in this Bylaw, and not exceeding, \$10,000, and/or imprisonment for not more than ninety (90) days for non-payment of a fine.
- 8.3. Where a Peace Officer believes that a person has contravened any provision of this Bylaw, that Officer may serve a Municipal Tag personally; or by leaving the Tag for the defendant at their residence with a person on the premises who appears to be at least eighteen years of age; or by sending it by mail to the defendant.
- 8.4. If a Municipal Tag is issued in respect of an offence, the Municipal Tag must specify:
 - a) The name of the person;
 - b) The offence;
 - c) The fine amount;
 - d) That the fine amount shall be paid within the number of days of issuance noted on the Municipal Tag;
 - e) Any other information as may be required.
- 8.5. Where a Municipal Tag is issued in respect of an offence, the person to whom the Municipal Tag is issued may, in lieu of being prosecuted for the offence, pay the fine specified within the time period indicated on the Municipal Tag.
- 8.6. A Peace Officer may issue a Provincial Violation Ticket, pursuant to the Provincial Offences Procedure Act, R.S.A. 2000, c. P-34, to any person where there are reasonable and probable grounds to believe that person has contravened any provisions of this Bylaw.
- 8.7. If a Violation Ticket is issued in respect to an offense, the Violation Ticket may:
 - a) Impose the specified penalty established by this bylaw for the offence and permit a person to make a voluntary payment; or
 - b) Require a person to appear in court without the alternative of making a voluntary payment.
- 8.8. In the case of an offence that is of a continuing nature, a contravention constitutes a separate offence in respect of each day, or part of a day, on which the offence continues and any person guilty of such an offence is liable to a fine in an amount not less than that established by this Bylaw for each such day.
- 8.9. Every provision of this Bylaw is independent of all other provisions and if any provision of this Bylaw is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw shall remain valid and enforceable.

9. EFFETIVE DATE

- 9.1. This Bylaw shall come into full force and effect upon the date of the Third and Final Reading.

10. REPEAL

10.1 Upon passing of this Bylaw, Bylaw 05-13 and any amendments thereto are hereby repealed.

10.2 The portions pertaining to the above are hereby repealed from Schedule "B" and Schedule "E" of Bylaw 2019-15
– Rates and Fees and Fines

READ A FIRST TIME THIS __ DAY OF _____, 202X

READ A SECOND TIME THIS __ DAY OF _____, 202X

READ A THIRD TIME, BY UNANIMOUS CONSENT, THIS __ DAY OF _____, 202X

SCHEDULE "A"
Cemetery Rates and Fees

Sale of Cemetery Plots

Description	Resident	Non-Resident
Standard	\$500.00 (+GST)	\$1,000.00 (+GST)
Cremaains	\$400.00 (+GST)	\$800.00 (+GST)
Columbarium (includes first opening/closing)	\$1,400.00 (+GST)	\$1,800.00 (+GST)
Veteran	No Charge	No Charge

Opening and Closing

Description	Regular Business Days	After Hours
Standard – Summer	\$450.00 (+GST)	\$650(+GST)
Standard – Winter	\$600.00 (+GST)	\$800 (+GST)
Cremaains – Summer	\$200.00 (+GST)	\$400 (+GST)
Cremaains – Winter	\$350.00 (+GST)	\$550 (+GST)
Columbarium Niche (second urn)	\$150.00 (+GST)	\$350 (+GST)
Veteran	No Charge	No Charge

In special circumstances, alternative financial arrangements may be considered.

Cemetery Fines

	Offence
Write upon, deface, damage or change the position of any monument, columbarium stone, fence, or other structure within the cemetery.	\$5,000



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 9, 2024
SUBJECT: 2024 Tax Rate Bylaw 2024-05
ORIGINATING DEPARTMENT: Corporate Services

BACKGROUND/PROPOSAL:

Section 353(1) of the *Municipal Government Act* states that “council must pass a property tax bylaw annually.” The property tax bylaw authorizes Council to impose a tax in respect of property in the Town of Didsbury to raise revenue to be used toward payment of expenditures and transfers set out in Didsbury’s approved budget and requisitions from Alberta Education, Mountain View Seniors’ Housing, and Designated Industrial Property.

Tax Rate Bylaw 2024-05 is being presented to Council for first reading. Once the bylaw is passed, tax notices will be prepared and sent to property owners.

An information bulletin, referred to as the ‘Budget at a Glance’, is also prepared and mailed with the tax notices. In 2023, Council provided input into the information to be highlighted. Administration is recommending this document be referred to the Financial Planning Committee (FPC) once again for consideration.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Assessment notices were issued to all property owners on February 22, 2024. The final complaint date is April 30, 2024 and may change before that time. The assessed value of property is based on the market valuation at July 1 of the previous year and condition of the property at December 31 of the previous year, and is used to calculate the current year’s tax rates.

Overall, taxable assessment values in the town have increased. Residential and farm land assessment value has increased 5.73%, non-residential assessment value has increased 4.44%, and designated industrial property, which is assessed by a Provincial Assessor, has increased 5.66%.

In Didsbury, approximately 87.6% (2023 – 87.5%) of assessment is from residential or farmland and the remaining 12.4% (2023 – 12.5%) is from non-residential properties.

The 2024 Operating Budget was passed with a 2.32% increase to revenues from taxes (tax revenue). Due to the increase in assessment, there may be a reduction in the tax rate.

The Education Property Tax Requisition for 2024 is \$1,828,694 (2023 - \$1,679,413), an increase of 9%.

The Mountain View Seniors’ Housing requisition for 2024 is \$266,373 (2023 - \$253,765), an increase of 5%. This is due to the budgeted increase of 5% approved by Seniors’ Housing. The shared percentage among the funding municipalities remains steady compared to the prior year at 7.60% (2023 – 7.59%)

The Designated Industrial Property Requisition for 2024 is \$705 (2023 - \$650), an increase of 8.5%.

Minimum Tax

Council may, by bylaw, set a minimum tax to account for the costs related to the assessment and tax process. The bylaw is proposing a minimum tax of \$80 (2023 - \$75).



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

Assessment Classes and Sub-Classes

Each year, Council must set a tax rate for each class of assessment. The Town has the following assessment classes:

1. Residential, further sub-classed into:
 - a. Vacant Residential
2. Non-Residential, further sub-classed into:
 - a. Vacant Non-Residential
3. Farmland
4. Machinery and Equipment

Maximum Tax Ratio

Council may choose different rates for the vacant classes. However, the highest tax rate must not be more than 5 times that of the lowest tax rate. Theoretically, a higher tax rate for vacant property may influence a landowner to develop the land sooner.

Tax Split

Each year, Council must also decide what portion of the municipal tax revenues shall be paid by residential/farmland properties and what portion shall be paid by the non-residential properties. In 2023, the split was 85.6% Residential and 14.4% Non-Residential.

The Town of Didsbury's tax rate ratio of Non-Residential to Residential is the lowest among the region. The Municipal Mill Rate Comparison for 2023 tax rates shows that Didsbury's Non-Residential to Residential ratio was 1.2. The average for the region was 1.8, and the average for the region's urban centres was 1.44. It is recommended that this ratio increase to align with the region, which would cause a larger percentage of taxes to be from the non-residential property owners.

Municipal Mill Rate Comparison (2023)			
Municipality	Non-Residential (NR)	Residential (R)	NR:R Split
Carstairs	8.825	6.012	1.5
Cremona	13.645	8.800	1.6
Didsbury	8.730	7.437	1.2
MV County	10.005	2.810	3.6
Olds	8.142	5.951	1.4
Sundre	11.217	7.601	1.5
Average	10.094	6.435	1.8



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

Municipal Tax Scenarios

Scenario 1:

		Assessment				Municipal Taxes				
		2023	2024	\$ Increase	% Increase	2023	2024	\$ Increase per year	\$ Increase per month	% Increase
RESIDENTIAL	House 1	173,870	180,170	6,300	3.6%	1,293	1,297	\$ 4	\$ 0	0.3%
	House 2	248,190	261,790	13,600	5.5%	1,846	1,884	\$ 38	\$ 3	2.1%
	House 3	281,870	297,170	15,300	5.4%	2,096	2,139	\$ 43	\$ 4	2.0%
	House 4	293,650	304,550	10,900	3.7%	2,184	2,192	\$ 8	\$ 1	0.4%
	House 5	397,780	418,380	20,600	5.2%	2,958	3,011	\$ 53	\$ 4	1.8%
	House 6	390,640	410,940	20,300	5.2%	2,905	2,958	\$ 52	\$ 4	1.8%
	House 7	509,540	530,840	21,300	4.2%	3,790	3,821	\$ 31	\$ 3	0.8%
	House 8	725,790	768,890	43,100	5.9%	5,398	5,534	\$ 136	\$ 11	2.5%
NON-RESIDENTIAL	Property 1	125,570	127,790	2,220	1.8%	1,096	1,092	\$ (5)	\$ (0)	-0.4%
	Property 2	373,280	374,260	980	0.3%	3,259	3,197	\$ (61)	\$ (5)	-1.9%
	Property 3	387,230	390,740	3,510	0.9%	3,380	3,338	\$ (42)	\$ (4)	-1.3%
	Property 4	550,240	554,510	4,270	0.8%	4,803	4,737	\$ (66)	\$ (6)	-1.4%
	Property 5	667,710	668,520	810	0.1%	5,829	5,711	\$ (118)	\$ (10)	-2.0%
	Property 6	830,890	826,340	-4,550	-0.5%	7,253	7,059	\$ (194)	\$ (16)	-2.7%
	Property 7	1,272,675	1,281,880	9,205	0.7%	11,110	10,951	\$ (159)	\$ (13)	-1.4%
	Property 8	2,607,150	2,622,020	14,870	0.6%	22,760	22,399	\$ (361)	\$ (30)	-1.6%

Scenario 1 is based on 85.6% of the tax revenues from residential taxes and 14.4% of the tax revenues from non-residential taxes. Under Scenario 1, the residential tax rate would be 7.197 and the non-residential tax rate would be 8.543. Under this Scenario, residential property owners would have a slight increase in municipal taxes for the year while non-residential property owners would have a slight decrease in municipal taxes.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

Scenario 2:

		Assessment				Municipal Taxes				
		2023	2024	\$ Increase	% Increase	2023	2024	\$ Increase per year	\$ Increase per month	% Increase
RESIDENTIAL	House 1	173,870	180,170	6,300	3.6%	\$ 1,293	\$ 1,273	\$ (21)	\$ (2)	-1.6%
	House 2	248,190	261,790	13,600	5.5%	\$ 1,846	\$ 1,849	\$ 3	\$ 0	0.2%
	House 3	281,870	297,170	15,300	5.4%	\$ 2,096	\$ 2,099	\$ 3	\$ 0	0.1%
	House 4	293,650	304,550	10,900	3.7%	\$ 2,184	\$ 2,151	\$ (33)	\$ (3)	-1.5%
	House 5	397,780	418,380	20,600	5.2%	\$ 2,958	\$ 2,955	\$ (3)	\$ (0)	-0.1%
	House 6	390,640	410,940	20,300	5.2%	\$ 2,905	\$ 2,902	\$ (3)	\$ (0)	-0.1%
	House 7	509,540	530,840	21,300	4.2%	\$ 3,790	\$ 3,749	\$ (40)	\$ (3)	-1.1%
	House 8	725,790	768,890	43,100	5.9%	\$ 5,398	\$ 5,431	\$ 33	\$ 3	0.6%
NON-RESIDENTIAL	Property 1	125,570	127,790	2,220	1.8%	\$ 1,096	\$ 1,213	\$ 117	\$ 10	10.7%
	Property 2	373,280	374,260	980	0.3%	\$ 3,259	\$ 3,552	\$ 294	\$ 24	9.0%
	Property 3	387,230	390,740	3,510	0.9%	\$ 3,380	\$ 3,709	\$ 328	\$ 27	9.7%
	Property 4	550,240	554,510	4,270	0.8%	\$ 4,803	\$ 5,263	\$ 460	\$ 38	9.6%
	Property 5	667,710	668,520	810	0.1%	\$ 5,829	\$ 6,345	\$ 517	\$ 43	8.9%
	Property 6	830,890	826,340	(4,550)	-0.5%	\$ 7,253	\$ 7,843	\$ 590	\$ 49	8.1%
	Property 7	1,272,675	1,281,880	9,205	0.7%	\$11,110	\$12,167	\$ 1,057	\$ 88	9.5%
	Property 8	2,607,150	2,622,020	14,870	0.6%	\$22,760	\$24,888	\$ 2,128	\$ 177	9.3%

Scenario 2 is showing a higher percentage of revenue from non-residential properties, with 84% from residential taxes and 16% from non-residential taxes. Under Scenario 2, the residential tax rate would be 7.063 and the non-residential tax rate would be 9.492. This would bring the NR:R tax ratio to 1.34. Residential property owners would typically see no increase to municipal taxes, and even a decrease in some cases, while non-residential property owners would typically see an increase each month.

It is recommended that this item be referred to the Financial Planning Committee to explore other tax rate scenarios.

Education and Mountain View Seniors' Housing Requisitions

The estimated annual increase in requisition payments for the average residential property valued at \$310,000 is \$73 for education and \$7 for seniors' housing.

The estimated annual increase in requisition payments for the average non-residential property valued at \$470,000 is \$49 for education and \$4 for seniors' housing.

The burden of these requisition increases falls largely on residential property owners.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION (Two Separate Motions)

That Council grant first reading to Tax Rate Bylaw 2024-05, a bylaw to establish the rates of taxation for the 2024 Taxation Year.

AND

That Council refer Tax Rate Bylaw 2024-05 and the Budget at a Glance document to the Financial Planning Committee for review and recommendation.

TOWN OF DIDSBURY
BYLAW NO. 2024-05
2024 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 2024 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;

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

AND 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;

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

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

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

<u>Residential</u>	\$ <u>610,757,140</u>
<u>Farm land</u>	\$ <u>6,809,390</u>
<u>Vacant Residential</u>	\$ <u>5,624,580</u>
<u>Non-Residential</u>	\$ <u>271,581,700</u>
<u>Vacant Non-Residential</u>	\$ <u>1,943,690</u>
<u>Machinery and Equipment</u>	\$ <u>183,600</u>
<u>Total Assessment</u>	\$ <u>896,900,100</u>

AND 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, 2024;

WHEREAS, the estimated municipal expenditures and transfers set out in the 2024 budget for the Town of Didsbury total \$13,159,126;

WHEREAS, the estimated municipal revenues from all sources other than taxation is estimated at \$7,919,264 and the balance of \$5,239,862 is to be raised by general municipal taxation;

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

<u>Education</u>	\$ <u>1,828,694</u>
<u>Mountain View Seniors Housing</u>	\$ <u>266,373</u>
<u>Designated Industrial Property</u>	\$ <u>705</u>

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

PART 1 – TITLE, PURPOSE AND DEFINITIONS

1. Title

This bylaw may be referred to as the “2024 Tax Rate Bylaw”.

2. Purpose

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.

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.

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 2024 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

a. Vacant Residential

b. Non-Residential

a. Vacant Non-Residential

~~b-c.~~ Farm land

~~e-d.~~ Machinery and Equipment

5. Allowance for non-collection of Taxes

Pursuant to Section 359(2) of the MGA, for the 2023 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

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.

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 \$~~8075~~.00.

8. Effective Date

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

Read a first time on the ____ day of April 2024.

Read a second time on this ____ day of _____, 2024

Read a third and final time on this ____ day of _____, 2024

Mayor – Rhonda Hunter

Chief Administrative Officer – Ethan Gorner

BYLAW 2024-05
SCHEDULE "A"
TAX RATES

2024 MUNICIPAL TAX RATES

Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential	\$ TBD	\$ 610,757,140	TBD
Farmland	\$ TBD	\$ 6,809,390	TBD
Vacant Residential	\$ TBD	\$ 5,624,580	TBD
Non-Residential	\$ TBD	\$ 86,199,000	TBD
Vacant Non-Residential	\$ TBD	\$ 1,943,690	TBD
Machinery & Equipment	\$ TBD	\$ 183,600	TBD
TOTAL TAX LEVY	\$ 5,239,862	\$ 711,517,400	

2024 EDUCATION TAX RATES

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

Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential/Farmland	\$ 1,521,059	\$ 623,191,110	0.00244076
Non-Residential	\$ 306,533	\$ 86,696,810	0.00353570
TOTAL TAX LEVY	\$ 1,827,592	\$ 709,887,920	
Includes an Over Levy	\$ 1,102		

2024 MANAGEMENT BODIES TAX RATES

(Requisitions by Mountain View Seniors' Housing)

Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential/Farmland	\$ 233,581	\$ 623,191,110	0.00037481
Non-Residential	\$ 32,564	\$ 86,880,410	0.00037481
TOTAL TAX LEVY	\$ 266,145	\$ 710,071,520	
Includes an Over Levy	\$ 228		

2024 DESIGNATED INDUSTRIAL PROPERTY REQUISITION TAX RATE

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

Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Non-Residential	\$ 705	\$ 9,209,420	0.0000765
TOTAL TAX LEVY	\$ 705	\$ 9,209,420	



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 9, 2024
 SUBJECT: Biosolid Remove and Dispose Cell 1 & 2 – Award Recommendation
 ORIGINATING DEPARTMENT: Engineering & Infrastructure

BACKGROUND/PROPOSAL:

On January 23, 2024, Council approved the Sanitary Lagoon Maintenance project to remove and dispose of the accumulated sediments and biosolids in the sanitary treatment lagoon cells 1 & 2.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The Department released the RFQ on February 9 and closed on March 8. The RFQ was posted on the Provincial procurement portal; Alberta Purchasing Connection, on the Town’s website, and it was promoted on social media.

During the quotation period, the department released one addendum with two items modifying the terms and/or conditions of the RFQ.

- Item 1 – Extend the contract end date from September 15 to October 31, 2024. This was to allow a longer window for crop removal and time for land application.
- Item 2 – Added a condition to the contract which requires the successful contractor to enter into a *Road Use Agreement* with Mountain View County (MVC) in accordance with MVC policies.

The Department received seven responses to our RFQ. Upon receipt, the department opened the bids and compiled the bid list. The bid list is posted on the Alberta Purchasing Connection. Following the release of the bid list, the Evaluation Team began reviewing the short listed contractors. One contractor was asked to clarify two items. Following further review, the contractor was unable to commit to the bid price submitted.

Following clarifications, the evaluation team completed the scoring which has resulted in the following:

Bio-Solids Remove and Dispose Cell 1 & 2			Evaluation				
Company	Bid	Bid Rank	Safety (20)	Suitability / Expertise (15)	Schedule (20)	Value (45)	Score (100)
Lambourne Environmental	\$186,370.00	2	19	13.75	20	39	91.75
SYLVIS Environmental / VElder Environmental	\$199,372.00	3	16.75	11.75	14.75	37	80.25
Aqua Clear Environmental	\$145,550.00*	1	8.75	8.75	5	45	67.5
CutPoint Fluid Management	\$275,868.50	4	10.75	8.25	11.5	26	56.5
KBL Projects Ltd	\$284,731.83	5	9	5.75	7.5	25	47.25
Kayden Industries	\$317,460.00	6	5.75	7.25	8.5	20	41.5
Taber Solids Control Ltd.	\$455,031.00	7	5.25	6	6.25	0	17.5

*unable to commit to the bid price.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

Comments from the evaluation team regarding the score for Lambourne Environmental:

- They have a Certificate of Recognition (COR) and the safety program is detailed, practical and efficient.
- The contractor completely understands the scope of work.
- The contractor is well known and they are an industry expert.

Based on the Evaluation Team's review, the department offers the following recommendation:

Lambourne Environmental	Bid	\$186,370.00
Contingency	10%	\$ 18,630.00
	Award	\$205,000.00
Approved Budget		\$250,000.00

ALIGNMENT WITH STRATEGIC PLAN

1. Strategically Managed Infrastructure

RECOMMENDATION

To approve the award of the Bio Solids Remove and Dispose contract for Cell 1 and 2 to Lambourne Environmental for up to \$205,000.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 9, 2024
SUBJECT: Setting Date for Economic Development Workshop
ORIGINATING DEPARTMENT: Economic Development & Strategic Operations

BACKGROUND/PROPOSAL:

To continue the visioning for Economic Development, Council is being asked to set a date for a workshop.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

This workshop will give Council the opportunity to discuss outstanding Economic Development Strategic directions as well as review the Project Plan for Didsbury Economic Development.

A calendar survey was sent out with available date options for this workshop for May 7, 8, 9 15 and 16 at 5:30 p.m. The results of the survey will be provided during the Council Meeting.

ALIGNMENT WITH STRATEGIC PLAN

3. Strong & Resilient Local Economy

RECOMMENDATION

To set May _____, 2024 at 5:30 p.m. for an Economic Development Workshop.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE:	April 9, 2024
SUBJECT:	Intermunicipal Cooperation Committee – ICF Survey
ORIGINATING DEPARTMENT:	Office of the Mayor

BACKGROUND/PROPOSAL:

The Alberta Government sent out a survey on Intermunicipal Collaboration Frameworks (ICF).

As of November 2022, 99 percent of municipalities in Alberta have finalized ICFs in place. Alberta Municipal Affairs recognizes that, although they see this implementation process as an overall success, that municipalities had varying experiences in developing frameworks. As such, Municipal Affairs expressed in November that they would be conducting a, “lessons-learned review of the ICF process to better understand what worked well and where there are areas for improvement. Ultimately, the intent is to make any needed changes to the legislation and process early enough to support the next round of ICF conversations” (Minister of Municipal Affairs, November 22, 2023).

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

At the March 12, 2024 Regular Council Meeting, Council made a motion to refer the survey to the Didsbury Intermunicipal Cooperation Committee (ICC) members for review and response in consultation with Council.

The survey was sent out to the Didsbury Committee members on March 20, 2024 for their review. The deadline for the survey is April 19, 2024.

Mayor Hunter ICF Suggested Recommendations (noted in red, and as submitted to the Minister in 2022):

Identify libraries as eligible services in ICFs (repeat messaging)

Municipal Government Act

Part 17.2 Intermunicipal Collaboration

Purpose

708.27 The purpose of this Part is to provide for intermunicipal collaboration frameworks (ICF) among 2 or more municipalities, *recognizing that all residents within an ICF’s defined geographic area, benefit from the availability of services to that community.*

(a) to provide for the integrated and strategic planning, delivery and funding of intermunicipal services,

(b) to steward scarce resources efficiently in providing local services, and

(c) to ensure municipalities contribute *equitable* funding to services that benefit their residents, *to the level that fairly accounts for the benefit received by their residents for these services being available.*



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

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At the 2023 Alberta Municipalities Convention, the Town of Mayerthorpe put forward a resolution which included the following items that Council might want to also consider providing comment on in the survey. The items were as follows:

- Provide minimum core funding formulas to support fair and equitable frameworks;
- Define core minimum eligible costs, thereby reducing red tape and costs in facilitation, mediation and arbitration processes;
- Define eligible services with transportation, water and wastewater, solid waste, emergency services, recreation, libraries and other services that benefit residents in more than one of the municipalities that are party to an ICF; and

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To accept the recommendations from the Didsbury Intermunicipal Cooperation Committee members for the Alberta Government Survey regarding Intermunicipal Collaboration Frameworks.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 9, 2024
SUBJECT: 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

Please find attached:

- Minister of Environment & Protected Areas – Honourable Rebecca Schulz – Water Sharing Agreements
- Mountain View Seniors' Housing – Government of Alberta Survey – Lodge Review - CAO S. Stilling

ALIGNMENT WITH STRATEGIC PLAN

5. Governance & Organizational Excellence

RECOMMENDATION

To accept the correspondence provided as information.



ALBERTA

ENVIRONMENT AND PROTECTED AREAS

Office of the Minister

Dear Water Licence Holder,

Thank you for participating in Alberta's water-sharing negotiations over the past two months. By working to develop these water-sharing agreements, you have demonstrated the leadership, dedication and community spirit that makes Alberta great.

Negotiating water-sharing agreements is the most effective tool available to conserve water and reduce the risks posed by drought. Similar agreements struck in 2001 played a critical role in helping communities, irrigators and businesses survive and thrive. This year's discussions were the largest in Alberta's history, with licensees participating who have access of up to 90 per cent of the water that is allocated in the Red Deer, Bow and Old Man River basins.

As a result of this hard work, four draft memorandums of understanding (MOUs) have been developed covering the:

- Bow River Basin
- Red Deer River Basin
- Oldman River Basin
- Upper Tributaries of the Oldman River Basin.

While we were hoping to announce the conclusion of this important work at the end of March, it has become clear that more time will be required for each water licence holder to finalize their approval through your respective governance processes. **I am writing you to ask that you complete this work no later than April 18th, 2024.**

The conclusion of the largest water-sharing negotiations in Alberta's history will be a landmark achievement for all involved and an example to the rest of Canada. Accordingly, this achievement will be shared with the public and the media in a press conference in Calgary on Friday, April 19th. All signatories are invited to participate, please contact EPA.Minister@gov.ab.ca to confirm your attendance.

Thank you again for your generosity, ingenuity and participation. On behalf of Alberta's government, I applaud your leadership and I look forward to working further with you to manage these agreements and maximize Alberta's water supply.

Sincerely,

A handwritten signature in black ink, reading "Rebecca Schulz". The signature is written in a cursive style with a large, prominent initial "R".

Rebecca Schulz
Minister of Environment and Protected Areas

CC: All stakeholders.



Luana Smith <lsmith@didsbury.ca>

Fwd: Lodge Review - Government of Alberta Survey

1 message

Rhonda Hunter <rhunter@didsbury.ca>
To: Luana Smith <lsmith@didsbury.ca>

Tue, Apr 2, 2024 at 1:08 PM

----- Forwarded message -----

From: **Stacey Stilling** <stacey.stilling@mvsh.ca>
Date: Wed, Mar 27, 2024 at 3:05 PM
Subject: Lodge Review - Government of Alberta Survey
To: Stacey Stilling <stacey.stilling@mvsh.ca>

Hello Everyone,

I hope this email finds you all doing well.

As you may or may not know the long awaited review of the Lodge program is underway. The last review of the program took place in 2015 and is being completed again now to help the government understand how Albertans feel the program is working, what could be done differently, and what to look towards in the future as populations change.

As a Lodge operator (since 1960), Mountain View Seniors' Housing has been asked by the Ministry of Seniors, Community & Social Services to share this engagement opportunity to our networks. Because you have been a partner/supporter of seniors housing (and our portfolio in general) we are sending this out to help the GoA collect as much information as they can.

The below link takes you to the PUBLIC survey, this information is being gathered directly by the Government of Alberta. This survey can be completed by anyone. The link will take you directly to the GoA website.

If you have a few moments, and would like to provide valuable feedback about the program and its design and operations we welcome you to do so.

PLEASE NOTE: these survey results are NOT shared directly with Mountain View Seniors' Housing.

https://your.alberta.ca/seniors-lodge-program/survey_tools/public

Survey CLOSES April 9th, 2024.

ADDITIONALLY, please feel free to share this link with anyone in your network. The Government is hoping for as much feedback as it can get, and they ARE listening.

On behalf of the entire MVSH organization we would like to thank you for your engagement and support to provide feedback of the Lodge program.

Thank you again, I hope you all have a wonderful long weekend ahead.

Sincerely,

Stacey