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COUNCIL MEETING DATE	May 26, 2029
SUBJECT	Approval of Minutes
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	3

BACKGROUND/PROPOSAL:

The May 12, 2020 Regular Council Meeting minutes are being presented to Council for their review and approval.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Please see attached minutes.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 5. An Informed & Engaged Community

RECOMMENDATION

That Council move to approve the May 12, 2020 Regular Council Meeting Minutes as presented.



Meeting Notes of the Town of Didsbury
Regular Council Meeting
May 12, 2020

The regular meeting of Council for the municipality of the Town of Didsbury was held electronically through “ZOOM Meeting” Tuesday, May 12, 2020 commencing at 6:00 p.m.

Present: Mayor R. Hunter
Deputy Mayor D. Moore
Councillor J. Baswick
Councillor M. Crothers,
Councillor C. Engel,
Councillor E. Poggemiller,
Councillor B. Windsor,

Staff: Chief Administrative Officer - E. Gerner
Assistant CAO/Chief Financial Officer- A. Riley
Manager of Finance - M. Moreau
Manager of Public Works – C. Fox
Manager of Legislative Services/Recording Officer - L. Smith

CALL TO ORDER

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

ADOPTION OF AGENDA

Res. 146-20 MOVED by Councillor Crothers to approve the agenda as presented.

Carried

ADOPTION OF MINUTES

Res. 147-20 MOVED by Councillor Engel to approve the April 28, 2020 Regular Council Meeting Minutes as presented.

Carried

DELEGATION

Res. 148-20 MOVED by Councillor Crothers to accept the RCMP presentation as information.

Carried

BYLAWS & POLICIES

Electronic Communication (Taxes) Bylaw 2020-07

Res. 149-20 MOVED by Councillor Engel to grant second reading to Bylaw 2020-07 a bylaw to establish a process for sending Assessment Notices, Tax Notices, Assessment Review Board Notices and other notices, documents and information by electronic means.

Carried

Economic Development Advisory Committee Bylaw 2020-05

- Res. 150-20 MOVED by Councillor Windsor to grant third and final reading to Bylaw 2020-05, a bylaw to establish a Didsbury Economic Development Advisory Committee as amended with recommendations from the Policy and Priorities Committee.

Carried

2020 Tax Rate Bylaw 2020-08

- Res. 151-20 MOVED by Councillor Baswick to grant second reading to Bylaw 2020-08 a bylaw to establish the rates and penalties for the 2020 Taxation Year.

Carried

Amending Bylaw 2020-09 for Rate & Fee Bylaw 2019-15

- Res. 152-20 MOVED by Councillor Moore to grant first reading to Bylaw 2020-09 a bylaw to amend the current Rate and Fee Bylaw 2019-15 by removing all tax penalty fees listed in Schedule "A" Administrative Fees.

Carried

BUSINESS

ICC Terms of Reference

- Res. 153-20 MOVED by Councillor Crothers to approve the Intermunicipal Cooperation Committee Terms of Reference as presented.

Carried

Appointment of Didsbury Economic Development Advisory Committee

- Res. 154-20 MOVED by Councillor Engel to appoint the following individuals to the Didsbury Economic Development Advisory Committee for a term of 2 years ending at the Organizational Meeting in 2022.

Helen Hafke, Gord Leeson, Meaghan Neis, Jan Lukes, Mike Crampton, Shelly Daly and Lance Plewis.

Carried

- Res. 155-20 MOVED by Councillor Moore to appoint the following Council members to the Didsbury Economic Development Advisory Committee for a term ending at the Organizational Meeting in 2021:

1. Councillor Crothers
2. Councillor Poggemiller

Carried

Approval of 2020 Operating Budget

- Res. 156-20 MOVED by Councillor Windsor to approve the total operating budget in the amount of \$11,523,862. The total 2020 proposed tax revenue requirement is \$4,676,174, which is a 3.3% decrease from the prior year.

Carried

Film & Television Tax Credit Program (Keep Alberta Rolling)

- Res. 157-20 MOVED by Councillor Crothers to accept the letter from Mayor Hunter on Keep Alberta Rolling as information, and that the letter be forwarded to affected municipalities to encourage endorsement of the letter and forward their own letter to their MLA at the appropriate time.

Carried

Policing Priorities

- Res. 158-20 MOVED by Councillor Baswick to set the following Policing Priorities for 2020-2021:
1. Increased focus on late evening and early morning patrols.
 2. Increase in traffic enforcement, particularly speeding.
 3. Focus on correcting poor driving habits.

Carried

Sub-Class Ad Hoc Committee

- Res. 159-20 MOVED by Councillor Engel that the Subclass Committee be repurposed to explore development incentives and that the Ad Hoc Committee be renamed the Development Incentive Committee with the members being Mayor Hunter, Councillor Moore and Councillor Poggemiller.

Carried

Tax Incentives

- Res. 160-20 MOVED by Councillor Windsor that an early Tax Payment Incentive Program is not required and accept the update report as information only.

Carried

REPORTS

Chief Administrative Officer Report

- Res. 161-20 MOVED by Councillor Engel to accept the CAO report for May 12, 2020 as information.

Carried

Council Reports (Verbal)

- Res. 162-20 MOVED by Councillor Windsor to accept the Verbal Council Reports for May 12, 2020 as information.

Carried

CORRESPONDENCE & INFORMATION

- Res. 163-20 MOVED by Councillor Crothers to accept as information the correspondence received from:
- Rajan Sawhney Minister of Community & Children's Services – Temporary Relaxation of FCSS Funding requirements; and
 - Intermunicipal Collaboration Recreation and Culture Funding Re-Allocation.

Carried

- Res. 164-20 MOVED by Councillor Crothers that a letter of appreciation be sent to Reeve Bettie of Mountain View County for their kind and considerate offer.

Carried

EMAIL QUESTIONS - None

CLOSED MEETING

Res. 165-20 MOVED by Councillor Crothers to go into Closed Meeting at 7: 19 p.m.

Carried

The following including Council were in attendance for the closed meeting session:

Staff: Ethan Gerner, Chief Administrative Officer

 Amanda Riley, Chief Financial Officer

Topic of Closed Meeting

Advice from Officials, sec. 24(1) (g) of the *FOIPP Act*

RECONVENE

Res. 166-20 MOVED by Councillor Crothers to reconvene from Closed Meeting to Open Meeting at 8:32 p.m.

Carried

Res. 167-20 MOVED by Councillor Moore to direct Administration to move forward with developing a plan for the Library renovation and expansion.

Carried

ADJOURNMENT

Res. 168-20 MOVED by Councillor Crothers that the meeting adjourn at 8:34 p.m.

Carried

Mayor - Rhonda Hunter

Chief Administrative Officer - Ethan Gerner



COUNCIL MEETING DATE	May 26, 2020
SUBJECT	Delegation – BDO LLP
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	4.1

BACKGROUND/PROPOSAL:

BDO Canada LLP is in attendance to present the 2019 audited Financial Statements to Council.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Section 276(1) of the Revised Statutes of Alberta 2000 Chapter M-26 states that each municipality must prepare annual financial statements of the municipality for the immediately preceding year.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 1. Organizational Excellence

RECOMMENDATION

That Council move to thank the representatives from BDO LLP for their presentation on the 2019 Audited Financial Statements.



COUNCIL MEETING DATE	May 26, 2020
SUBJECT	Bylaw 2020-07 Electronic Communications
ORIGINATING DEPARTMENT	Legislative Services/Financial Services
AGENDA ITEM	6.1

BACKGROUND/PROPOSAL:

Bylaw 2020-07, is a bylaw to establish a process for sending assessment notices, tax notices, assessment review board notices and other notices, documents and information by electronic means.

Bylaw 2020-07 was given first reading on April 28th and second reading on May 12th and is being recommended for third and final reading.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Please see attached.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 1. Organizational Excellence

RECOMMENDATION

That Council move to grant third and final reading to Bylaw 2020-07, a bylaw to establish a process for sending Assessment Notices, Tax Notices, Assessment Review Board Notices and other notices, documents and information by electronic means.

TOWN OF DIDSBURY
ELECTRONIC COMMUNICATIONS
BYLAW NO. 2020-07

BEING A BYLAW OF THE TOWN OF DIDSBURY TO ESTABLISH A PROCESS FOR SENDING ASSESSMENT NOTICES, TAX NOTICES, ASSESSMENT REVIEW BOARD NOTICES, AND OTHER NOTICES, DOCUMENTS AND INFORMATION BY ELECTRONIC MEANS.

WHEREAS, under the authority and subject to the provisions of the *Municipal Government Act*, Revised Statutes of Alberta, 2000, Chapter M-26, and amendments thereto (the "**Act**"), the Council of the Town of Didsbury ("**Council**") may by bylaw establish a process for sending assessment notices, tax notices and other notices, documents and information under Part 9, 10 or 11 or the regulations under Part 9, 10 or 11 by electronic means;

AND WHEREAS, under the authority and subject to the provisions of the Act, Council may by bylaw establish a process for sending forms of notice relating to school support under the *Education Act*, Statutes of Alberta, 2012, Chapter E-0.3, and amendments thereto by electronic means;

AND WHEREAS, before making such a bylaw, it is required that Council be satisfied that the proposed bylaw includes measures to ensure the security and confidentiality of any of the information sent;

AND WHEREAS, such a bylaw passed requires Council to give notice of the proposed bylaw in a manner Council considers is likely to bring the proposed bylaw to the attention of substantially all persons that would be affected by it;

AND WHEREAS, such a bylaw passed by Council must provide for a method by which persons may opt to receive the notice, document or information by electronic means;

AND WHEREAS, the sending by electronic means of any notice, document or information under such a bylaw is valid only if the person to whom it is sent has opted under the bylaw to receive it by those means;

AND WHEREAS the Council of the Town of Didsbury wishes to pass a bylaw to establish a process for sending assessment notices, tax notices, and other notices, documents and information under Parts 9, 10, and 11 of the *Municipal Government Act* and the corresponding regulations as well as notices relating to school support under the *Education Act* by electronic means;

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

1. TITLE

- 1.1 This Bylaw may be cited as the "Electronic Communications Bylaw".

2. DEFINITIONS AND INTERPRETATION

In this Bylaw, unless the context otherwise requires, the following terms when capitalized shall have the following meanings:

Assessment and Taxation Communications means assessment and tax and Assessment Review Board communications sent out by the Town and may include, but is not limited to:

- a. Assessment Notices;
- b. Tax Notices;
- c. School Support Notifications;
- d. Notifications relating to outstanding tax bills; and

e. Other notices, forms and information relating to assessment and tax matters;

Assessment Notice means an assessment notice as outlined in the Act and can include an amended assessment notice and a supplementary assessment notice, but does not include any assessment notice sent by the Provincial Assessor;

Assessment Review Board means a local or composite assessment review board established by Council under the Act;

Assessment Review Board Communications means Assessment Review Board communications sent out by the Town and may include, but is not limited to:

- a. Notices with respect to Assessment Review Board hearings and decisions; and
- b. Other notices, forms and information relating to Assessment Review Board matters;

Assessment Review Board Communications shall specifically not include disclosures of evidence required to be provided by any party to an Assessment Review Board complaint;

Assessment Review Board Notice means a notice of hearing to appear before the Town's Assessment Review Board or a notice of decision resulting from that hearing;

CASL Act is the federal law dealing with spam and other electronic threats. It is meant to protect Canadians while ensuring that businesses can continue to compete in the global marketplace.

Electronic Format means an electronic method of sending or receiving Communications and can include emails, text messages or a web-based platform including www.didsbury.ca.

FOIPP Act means the *Freedom of Information and Protection of Privacy Act*, R.S.A. 2000, Chapter F-25;

E.Gov is an integrated suite of applications that links to key MuniWare financial modules and enables 24/7 account interaction (and optional real-time payment processing) between ratepayers and the Town of Didsbury;

Provincial Assessor means the assessor designated by the Province under *the Act*;

School Support Notifications means a notice sent under the *Education Act*, R.S.A. 2012, Chapter E-0.3;

Tax Notice means a tax notice sent pursuant to *the Act* and can include an amended tax notice or a supplementary tax notice; and

Taxpayer means a taxpayer as defined in *the Act*.

Town means the municipal corporation of the Town of Didsbury or the area contained within the boundary thereof as the context requires;

Town Assessor means the municipal assessor duly appointed under the Act, or their delegate;

3. COMMUNICATING BY ELECTRONIC FORMAT

Opting In

3.1 A Taxpayer may opt in to receive Assessment and Taxation Communications by completing the email enrollment form.

3.2 When opting in to receive Assessment and Taxation Communications, a Taxpayer must

ensure the email address they have provided in the enrollment form remains current and is updated promptly by contacting the Town upon any change in such email address.

- 3.3 A Taxpayer may opt in to receive Assessment Review Board Communications by Electronic Format by providing written consent and a valid email address to receive Assessment Review Board Communications by Electronic Format, either by way of email or signed correspondence delivered by hand or mail to the Town. The Taxpayer must ensure the email address they have provided remains current and is updated promptly upon any change in such email address.
- 3.4 The Town Assessor may allow Taxpayers to opt in to receive Communications in an Electronic Format on some or all of the properties for which they are a Taxpayer.

Opting Out

- 3.5 Should a Taxpayer no longer wish to receive Assessment and Taxation Communications by Electronic Format, they may do so by contacting the Town indicating they no longer consent to receive Assessment and Taxation Communications by Electronic Format.
- 3.6 A Taxpayer shall be deemed to have opted out if the Town becomes aware that Assessment and Taxation Communications and/or Assessment Review Board Communications delivered by an Electronic Format are being returned as undeliverable, are otherwise being rejected.
- 3.7 A Taxpayer shall be deemed to have opted out if the Town becomes aware that a property has transferred ownership.

4. PROTECTION OF TAXPAYER INFORMATION

- 4.1 Any information collected from Taxpayers through Assessment and Taxation Communications or Assessment Review Board Communications using an Electronic Format shall only be used for purposes associated with the taxation, assessment and Assessment Review Board functions of the Town in accordance with the requirements of the Act, and its associated regulations.
- 4.2 Any information collected from a Taxpayer shall be protected in accordance with the provisions of the *FOIPP Act*.
- 4.3 The Town shall ensure that the requirements of the *CASL Act* are met when a Taxpayer opts in, opts out, or receives Assessment and Taxation Communications or Assessment Review Board Communications in an Electronic Format.
- 4.4 Communication through an Electronic Format with a Taxpayer shall only take place through an email address as provided by the Taxpayer under section 3.2 or 3.3 or through E.Gov access.
- 4.5 Once a Taxpayer has opted out or has been deemed to have opted out under section 3.5, 3.6 or 3.7, the Town shall no longer send Communications through an Electronic Format and shall send future Communications about a property to the last known mailing address of the Taxpayer, as listed in Town assessment records.

5. GENERAL PROVISIONS

- 5.1 Each provision of this Bylaw is independent of all other provisions and if any provision is declared invalid for any reason by a Court of competent jurisdiction, all other provisions of this Bylaw remain valid and enforceable.
- 5.2 Nothing in this Bylaw relieves a person from complying with any provision of any federal or provincial law or regulation, other bylaw or any requirement of any lawful permit, order or license.
- 5.3 Headings or sub-headings in this Bylaw are included for guidance purposes and convenience only, and shall not form part of this Bylaw.
- 5.4 Where this Bylaw refers to another act, bylaw, regulation or agency, it includes reference to any act, bylaw, regulation or agency that may be substituted therefore.
- 5.5 This Bylaw shall come into full force and effect upon execution.

Read a first time this 28th day of April, 2020

Read a second time this 12th day of May, 2020

Read and third and final time this day of , 2020

Mayor Rhonda Hunter

Chief Administrative Officer Ethan Gorner



COUNCIL MEETING DATE	May 26, 2020
SUBJECT	Bylaw 2020-08 2020 Tax Rate
ORIGINATING DEPARTMENT	Assistant CAO – A. Riley
AGENDA ITEM	6.2

BACKGROUND/PROPOSAL:

Section 353(1) of the *Municipal Government Act* states that “council must pass a property tax bylaw annually.”

Bylaw 2020-08 was given first reading on April 28th and second reading on May 12th and is being recommended for third and final reading.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Included with this RFD is the worksheet Council used to determine the tax rate using various scenarios. Schedule “A” of the Bylaw sets out the tax rates.

Please see attached bylaw and worksheet.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 1. Organizational Excellence

RECOMMENDATION

That Council move to grant third and final reading to Bylaw 2020-08 a bylaw to establish the rates and penalties for the 2020 Taxation Year.

TOWN OF DIDSBURY
BYLAW NO. 2020-08
2020 TAX RATE

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 369 of the MGA provides that Council must pass a supplementary property tax bylaw annually to authorize the levying of supplementary property tax in respect for which Supplementary Assessments have been made;

AND WHEREAS, the tax rate to be established on areas annexed to The Town of Didsbury (the “Town”) is set by the Orders in Council by which those areas were annexed to the Town;

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

PART 1 – TITLE, PURPOSE AND DEFINITIONS

1. Title

1.1 This bylaw may be referred to as the “2020 Tax Rate Bylaw”.

2. Purpose

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

3. Definitions

3.1 In this bylaw, unless the context otherwise requires:

Arrears means taxes that remain unpaid after December 31 of the year in which they are imposed.

Assessment Roll means assessment roll as set out in section 303 of the MGA;

Current Taxes means taxes levied within in the current calendar year.

Designated Industrial Property means designated industrial property as set out in Section 284 of the MGA;

Designated Manufactured Home means designated manufactured home as set out in Section 284 of the MGA;

Farm Land means farm land as set out in Section 297 of the MGA;

Machinery and Equipment means machinery and equipment as set out in Section 297 of the MGA;

Manufactured Home Community means manufactured home community as set out in Section 284 of the MGA;

MGA means the *Municipal Government Act*, R.S.A. 2000, c. M-26 as may be amended.

Non Residential means non-residential property as set out in Section 297 of the MGA;

Provincial Assessor means provincial assessor as defined in Section 284 of the MGA;

Requisition means requisition as set out in Section 326 of the MGA;

Residential means residential as set out in Section 297 of the MGA;

Supplementary Assessment means supplementary assessment as set out in Section 314 of the MGA;

Supplementary Assessment Roll means supplementary assessment roll as set out in Section 315 of the MGA;

Taxes includes all property taxes, business revitalization zone taxes, local improvement taxes, penalties, and unpaid costs, charges and expenses as provided in Section 553 of the *Municipal Government Act* RSA 2000 c. M-26 or any other statute of the Province of Alberta.

PART II - ASSESSMENT CLASSES AND TAX RATES

4. Assessment Classes and Sub-Classes

4.1 For the purpose of the 2020 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
- b. Non-Residential
- c. Farmland
- d. Machinery and Equipment

5. Allowance for non-Collection of Taxes

5.1 Pursuant to Section 359(2) of the MGA, for the 2020 tax levy and supplementary tax levy there may be an allowance for the non-collection of taxes at a rate not exceeding the actual rate of taxes uncollected from the previous year's tax levy as determined at the end of the year.

6. Levy of Tax Rates

6.1 The Chief Administrative Officer is hereby authorized to levy the tax rates set out in Schedule "A" against the assessed value of all taxable property shown on the Assessment Roll and the Supplementary Assessment Roll and classified according to this bylaw.

7. Penalties on Unpaid Current and Supplementary Taxes and Arrears

- 7.1 All annual property taxes, local improvement and frontages taxes shall be paid in full on or before the last business day in August (90 days after tax notices are sent) and when any portion of such taxes remain unpaid, there shall be imposed by way of penalty for the non-payment of taxes, or any portion, an amount equal to five per cent (5%) therefore of on the first day of September as outlined in Schedule B.
- 7.2 In the event any annual taxes in and associated penalties remaining unpaid on the last day of September there shall be added by way of penalty an amount equal to five per cent (5%) on the first day of October as outlined in Schedule B.
- 7.3 In the event of annual taxes and associated penalties remaining unpaid on the last day of October there shall be added by way of penalty an amount equal to five per cent (5%) on the first day of November as outlined in Schedule B.
- 7.4 In the event any annual taxes and associated penalties remaining unpaid on the thirty-first day of December of the year for which the same are levied, there shall be added by way of penalty an amount equal to eighteen percent (18%) per annum calculated monthly on the balance outstanding as outlined in Schedule B.
- 7.5 Any penalty added to current taxes or tax arrears shall be added to and form part of the unpaid taxes.

PART IV – GENERAL

8. That the minimum amount payable per tax roll as property tax for general municipal purposes shall be \$50.00.

9. **Effective Date**

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

10. **Repeal**

10.1 Bylaw 95-09; and amendments thereto are hereby repealed.

Read a first time on the 28th day of April 2020.

Read a second time on this 12th day of May 2020.

Read a third and final time on this day of 2020.

Mayor – Rhonda Hunter

Chief Administrative Officer – Ethan Gorner

BYLAW 2020-08
SCHEDULE "A"

BYLAW 2020-08
SCHEDULE "A"

2020 MUNICIPAL TAX RATES

Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential	\$ 3,968,320	\$ 482,459,020	8.225
Residential - Vacant	\$ 55,137	\$ 6,703,380	8.225
Farm Land	\$ 47,791	\$ 5,810,260	8.225
Non-Residential	\$ 577,683	\$ 65,877,230	8.769
Non-Residential Vacant	\$ 25,236	\$ 2,877,890	8.769
Machinery & Equipment	\$ 2,008	\$ 228,930	8.769
TOTAL TAX LEVY	\$ 4,676,174	\$ 563,956,710	

2020 EDUCATION TAX RATES

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

Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential/Farmland	\$ 1,242,594	\$ 494,972,660	2.510
Non-Residential	\$ 260,419	\$ 67,506,890	3.858
TOTAL TAX LEVY	\$ 1,503,013	\$ 562,479,550	
Includes an Over Levy	\$ 53,060	\$	

2020 MANAGEMENT BODIES TAX RATES

(Requisitions by Mountain View Seniors' Housing)

Assessment Class	Tax Levy	Taxable Assessment	Tax Rate
Residential/Farmland	\$ 193,005	\$ 494,972,660	0.390
Non-Residential	\$ 26,412	\$ 67,735,820	0.390
TOTAL TAX LEVY	\$ 219,417	\$ 562,708,480	

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	\$ 608	\$ 7,997,350	0.076
TOTAL TAX LEVY	\$ 608	\$ 7,997,350	



BYLAW 2020-08
SCHEDULE "B"
Penalties on Unpaid Taxes

Applied on the 1 st day of:	Current Taxes	Arrears
January		1.5%
February		1.5%
March		1.5%
April		1.5%
May		1.5%
June		1.5%
July		1.5%
August		1.5%
September	5.0%	1.5%
October	5.0%	1.5%
November	5.0%	1.5%
December		1.5%

IMPACT ON INDIVIDUAL PROPERTIES

MUNICIPAL TAXES	2019 Asmnt Value	Proportion of Assessment	2020 Asmnt Value	2019			SCENARIO 1			SCENARIO 2			SCENARIO 3		
				Proportion of taxes	Tax Levy (\$)	Tax Rate	Proportion of Taxes (same as 2019)	Tax Levy (\$)	Tax Rate	2020 Proportion of Taxes (86/14)	Tax Levy (\$)	Tax Rate	2020 Proportion of Taxes (assessment)	Tax Levy (\$)	Tax Rate
RESIDENTIAL/FARMLAND	494,060,980	87.77%	494,972,660	87.06%	4,211,308	8.466	87.06%	4,071,246.99	8.225	86.00%	4,021,510	8.125	87.77%	4,104,177	8.292
NON-RESIDENTIAL	69,505,960	12.23%	68,984,050	12.94%	625,738	8.918	12.94%	604,927	8.769	14.00%	654,664	9.490	12.23%	571,997	8.292
	563,566,940	100.00%	563,956,710	100.00%	4,837,046		100.00%	4,676,174		100.00%	4,676,174		100.00%	4,676,174	

MUNICIPAL TAX LEVY	
2016	4,753,114
2017	4,802,881
2018	4,922,275
2019	4,837,046
2020	4,676,174

ANNUAL TAX RATES		
	RESIDENTIAL/FARMLAND	NON-RESIDENTIAL
2016	8.300	9.100
2017	8.300	9.100
2018	8.300	9.100
2019	8.466	8.918
2020 - Scenario 1	8.225	8.769

SCENARIO 1			RESIDENT 1	RESIDENT 2	RESIDENT 3	RESIDENT 4	RESIDENT 5	RESIDENT 6	RESIDENT 7	RESIDENT 8	NON RES 1	NON RES 2	NON RES 3	NON RES 4	NON RES 5	NON RES 6	NON RES 7	NON RES 8
	Property Assessment	2020	144,390	212,680	244,550	248,440	337,120	342,520	431,320	543,340	96,010	245,320	317,210	523,740	638,660	1,016,710	1,146,290	1,587,310
	Municipal Taxes Paid (\$)	2020	1,187.64	1,749.33	2,011.47	2,043.47	2,772.88	2,817.29	3,547.69	4,469.08	841.92	2,151.23	2,781.64	4,592.72	5,600.46	8,915.62	10,051.91	13,919.26
	Year over year Increase/(decrease) (\$)	2020	(49.16)	(59.68)	(67.35)	(75.06)	(94.73)	(99.41)	(141.11)	(136.76)	(70.12)	(116.88)	(193.05)	(226.57)	(228.97)	(192.96)	(729.95)	(394.58)

SCENARIO 2			RESIDENT 1	RESIDENT 2	RESIDENT 3	RESIDENT 4	RESIDENT 5	RESIDENT 6	RESIDENT 7	RESIDENT 8	NON RES 1	NON RES 2	NON RES 3	NON RES 4	NON RES 5	NON RES 6	NON RES 7	NON RES 8
	Property Assessment	2020	144,390	212,680	244,550	248,440	337,120	342,520	431,320	543,340	96,010	245,320	317,210	523,740	638,660	1,016,710	1,146,290	1,587,310
	Municipal Taxes Paid (\$)	2020	1,173.13	1,727.96	1,986.90	2,018.50	2,739.00	2,782.88	3,504.35	4,414.48	911.14	2,328.11	3,010.35	4,970.34	6,060.94	9,648.66	10,878.39	15,063.70
	Year over year Increase/(decrease) (\$)	2020	(63.67)	(81.05)	(91.93)	(100.03)	(128.60)	(133.83)	(184.46)	(191.36)	(0.90)	59.99	35.66	151.05	231.51	540.08	96.53	749.87

SCENARIO 3			RESIDENT 1	RESIDENT 2	RESIDENT 3	RESIDENT 4	RESIDENT 5	RESIDENT 6	RESIDENT 7	RESIDENT 8	NON RES 1	NON RES 2	NON RES 3	NON RES 4	NON RES 5	NON RES 6	NON RES 7	NON RES 8
	Property Assessment	2020	144,390	212,680	244,550	248,440	337,120	342,520	431,320	543,340	96,010	245,320	317,210	523,740	638,660	1,016,710	1,146,290	1,587,310
	Municipal Taxes Paid (\$)	2020	1,197.24	1,763.48	2,027.74	2,060.00	2,795.31	2,840.08	3,576.39	4,505.23	796.09	2,034.13	2,630.22	4,342.71	5,295.59	8,430.28	9,504.72	13,161.54
	Year over year Increase/(decrease) (\$)	2020	(39.56)	(45.53)	(51.08)	(58.54)	(72.30)	(76.62)	(112.42)	(100.62)	(115.96)	(233.99)	(344.47)	(476.58)	(533.84)	(678.30)	(1,277.14)	(1,152.30)



COUNCIL MEETING DATE	May 26, 2020
SUBJECT	Bylaw 2020-09 Amending Bylaw for Rates & Fees Bylaw 2019-15
ORIGINATING DEPARTMENT	Legislative Services/Financial Services
AGENDA ITEM	6.3

BACKGROUND/PROPOSAL:

At the May 12, 2020 Regular Council Meeting, Bylaw 2020-09 was given first reading. This bylaw amends the Rate and Fee Bylaw 2019-15 to remove the section relating to tax penalties.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Bylaw 2020-09 is being brought to Council for second and third readings.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 1. Organizational Excellence

RECOMMENDATION

Because this bylaw needs to be in place prior to or at the same time as the Tax Rate Bylaw being passed, Council is being asked to give the second and third and final readings of Bylaw 2020-09.

1. That Council move to grant second reading to Bylaw 2020-09 a bylaw to amend the current Rate and Fee Bylaw 2019-15 by removing all tax penalty fees listed in Schedule "A" Administrative Fees.
2. That Council move to grant third and final reading to Bylaw 2020-09 a bylaw to amend the current Rate and Fee Bylaw 2019-15 by removing all tax penalty fees listed in Schedule "A" Administrative Fees.

TOWN OF DIDSBURY
BYLAW 2020-09
RATES & FEES AMENDING BYLAW

A BYLAW OF THE TOWN OF DIDSBURY IN THE PROVINCE OF ALBERTA, PURSUANT TO THE PROVISIONS OF THE MUNICIPAL GOVERNMENT ACT, BEING CHAPTER M-26-1, OF THE REVISED STATUTES OF ALBERTA AND AMENDMENTS THERETO, TO AMEND RATES AND FEES BYLAW 2019-15.

WHEREAS, the Council of the Town of Didsbury deems it necessary to amend Bylaw 2019-15: Rates and Fees Bylaw;

NOW THEREFORE, the Council of the Town of Didsbury, in the Province of Alberta, duly assembled enacts the following:

1. This Bylaw may be cited as the Rates and Fees Amending Bylaw No. 2020-09.
2. Bylaw 2019-15, being a bylaw to set the Rates and Fees for the Town of Didsbury, is hereby amended as follows:
 - 2.1 Schedule "A" Administrative Fees, remove
 - Tax Penalties – Current (MGA s.344)
 - Tax Penalties – Arrears (MGAS s.344)
 - Tax Penalties – Supplementary Assessments
3. This By-Law shall take effect upon the final passing.

Read a first time on this 12th day of May 2020

Read a second time on this this day of 2020

Read a third time on the this day of 2020

Mayor Rhonda Hunter

Chief Administrative Officer Ethan Gerner



COUNCIL MEETING DATE	May 26, 2020
SUBJECT	Policy PS 017 CPIC
ORIGINATING DEPARTMENT	Legislative Services/Municipal Enforcement
AGENDA ITEM	6.4

BACKGROUND/PROPOSAL:

In accordance with the *Peace Officer Act (POA)*, and the *Peace Officer (Ministerial) Regulation (POMR)*, a policy regulating the use of the Canadian Police Information Centre (CPIC) by Peace Officers is required.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The Alberta Justice and Solicitor General, Public Security Peace Officer Program has developed a CPIC policy that must be followed by all Community Peace Officers who wish to access information via CPIC.

Please see attached Policy PS 017 for Council's review and approval.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 2. Healthy Active Living

RECOMMENDATION

That Council move to approve the Canadian Police Information Centre (CPIC) Policy PS 017 as presented.

TOWN OF DIDSBURY POLICY INDEX	
Policy Number:	PS 017
Policy Title:	CPIC Access and Information
Approval Date:	
Date to be Reviewed:	
Responsible Department:	Protective Services
Related Bylaws:	Public Security Peace-Officer Program Policy and Procedures-Manual

1. Policy Statement:

The Town of Didsbury employs Community Peace Officers to enforce the *Alberta Traffic Safety Act* and other provincial statutes within its municipal boundaries. In order for the Peace Officers to conduct their enforcement duties in a safe, professional manner, access to information contained within the Canadian Police Information Centre (CPIC) is an operational requirement.

2. Guidelines:

- 2.1 Alberta Justice and Solicitor General, Public Security Peace Officer Program has developed a CPICP policy that must be followed by all Community Peace Officers who wish to access information via CPIC.
- 2.2 The Public Security Peace Officer Program CPIC Policy (February 2019), as amended from time to time, shall be adopted as the Town of Didsbury Protective Services CPIC Access to Information Policy, and as such, is attached to form the body of this policy statement.

END OF POLICY



COUNCIL MEETING DATE	May 26, 2020
SUBJECT	Policy PS 019 Records Management for CPO
ORIGINATING DEPARTMENT	Legislative Services/Municipal Enforcement
AGENDA ITEM	6.5

BACKGROUND/PROPOSAL:

In accordance with the *Peace Officer Act (POA)*, and the Public Security Peace Officer Program Policy Procedures Manual, a policy relating to the management of the documents and information of a Community Peace Officer's records are required to be maintained in a safe and efficient manner by Human Resources.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The attached Policy PS-019 is being presented to Council for their review and approval.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 2. Healthy Active Living

RECOMMENDATION

That Council move to approve Records Management for Community Peace Officer Policy PS 019 as presented.



TOWN OF DIDSBURY POLICY INDEX	
Policy Number:	PS 019
Policy Title:	Records Management for CPO
Approval Date:	
Date to be Reviewed:	2025
Responsible Department:	Protective Services
Related Bylaws:	Public Security Peace-Officer Program Policy and Procedures-Manual

1. Policy Statement:

The Town of Didsbury Protective Services department ensures that documents and information relating the Community Peace Officer and Peace Officer Program and Human Resource Management are maintained in a safe and efficient manner.

2. Guidelines:

- 2.1 Peace Officers' personnel files will be entrusted to the Human Resources Manager and will contain:
 - 2.1.1 Training and certificates.
 - 2.1.2 Copies of complaints, investigative results and disposition. Any discipline resulting from complaints may be kept in the peace officer's file at the CAO's discretion.
 - 2.1.3 Date of cessation of employment and reason for such.
 - 2.1.4 Oath of Office.
 - 2.1.5 Peace Officer Appointment.
 - 2.1.6 Memorandums of Understanding will be filed in the Peace Officer's filing system.
 - 2.1.7 All of the above records will be kept for at least three (3) years or as listed in the Town of Didsbury Records Management Bylaw.

END OF POLICY



COUNCIL MEETING DATE	May 26, 2020
SUBJECT	Policy PS 020 CPO Notebook
ORIGINATING DEPARTMENT	Legislative Services/Municipal Enforcement
AGENDA ITEM	6.6

BACKGROUND/PROPOSAL:

In accordance with the *Peace Officer Act (POA)*, and the Public Security Peace Officer Program Policy Procedures Manual, a policy relating to the management of the Community Peace Officer's Notebook is required.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Please see attached Policy PS 020 for Council's review and approval.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 2. Healthy Active Living

RECOMMENDATION

That Council move to approve Community Peace Officer Notebook Policy PS 020 as presented.



TOWN OF DIDSBURY POLICY INDEX	
Policy Number:	PS 020
Policy Title:	Notebook Policy for CPO
Approval Date:	
Date to be Reviewed:	2025
Responsible Department:	Protective Services
Related Bylaws:	Public Security Peace Officer Program Policy and Procedures-Manual

1. Policy Statement:

The Town of Didsbury Protective Services deems it necessary to have a policy and procedure regarding the storage of notebooks utilized by the Community Peace Officers (CPO)

2. Procedure:

- 2.1 CPO Notebooks will be utilized each shift as necessary.
- 2.2 CPO Notebooks shall, as necessary, indicate all times, dates, interactions with the public, observations, and shall be compatible with any reports generated.
- 2.3 CPO Notebooks shall be included in court briefs as required.
- 2.4 CPO Notebooks shall be provided with a number, include page numbers and be filed in numerical order by date and month when the notebooks are filled. No spaces shall be left at the bottom of any pages which would allow additional information to be added at a later date.
- 2.5 CPO Notebooks shall not be kept in vehicles, or left unprotected and shall be locked up and secured after every shifts.
- 2.6 Notebooks will be retained by the Assistant Chief Administrative Officer.
- 2.7 Notebooks remain the property of the Town of Didsbury, not the Peace Officer and will be retained as per the Town of Didsbury Records Management Bylaw.

END OF POLICY



COUNCIL MEETING DATE	May 26, 2020
SUBJECT	Policy PS 021 Reporting Requirements for CPO
ORIGINATING DEPARTMENT	Legislative Services/Municipal Enforcement
AGENDA ITEM	6.7

BACKGROUND/PROPOSAL:

In accordance with the *Peace Officer Act (POA)*, and the Public Security Peace Officer Program Policy Procedures Manual, the legislative components relating to reporting to the Director of Law Enforcement is required when certain measures or acts of the Community Peace Officer are taken.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Please see attached Policy PS 021 for Council's review and approval.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 2. Healthy Active Living

RECOMMENDATION

That Council move to approve Reporting Requirements for Community Peace Officer Policy PS 021 as presented.



TOWN OF DIDSBURY POLICY INDEX	
Policy Number:	PS 021
Policy Title:	Reporting Requirements for CPO
Approval Date:	
Date to be Reviewed:	2025
Responsible Department:	Protective Services
Related Bylaws:	Public Security Peace Officer Program Policy and Procedures-Manual

1. Policy Statement:

The Town of Didsbury Protective Services department are required to report on legislative components relating to volume of information about authorized exercises by a Community Peace Officer (CPO). The information collected can be used to determine trends or patterns to be used to build a solid business case for changes should issues be identified.

2. Procedure:

- 2.1 The table summarizes all reporting requirements that apply to a peace officer or authorized employer.
- 2.2 Reports are to the Director of Law Enforcement on Form J3535, and may be faxed to (780) 427-4670, attention Public Security Peace Officer Program Manager, or in non-time sensitive matters by mail to:
Manager
Public Security Peace Officer Program
10th Floor, 10365 97 Street
Edmonton AB T5J 3W7
- 2.3 Report to the Director as soon as the authorized employer becomes aware (on incident reporting form J3535 found in Appendix K):
 - The use of a firearm in circumstances in which it was discharged in response to a perceived threat.
 - Any incident with a peace officer involving serious injury or the death of any person. This does not include circumstances where the peace officer provided traffic control for the police at a fatal or serious motor vehicle collision.
 - Any allegation that a peace officer used excessive force as identified through an internal reporting process complaint (Policy PS 011).
 - Any incident involving a peace officer where a weapon was used by somebody else, other than animal-related duties or training.
 - Any matter of serious or sensitive situation related to the actions of a peace officer. If an authorized employer is uncertain if a situation is sensitive or serious the public security program manager may be contacted. If unsure the authorized employer should report the matter.
 - Incidents in which a peace officer has violated the employer's code of conduct.



- If the employer suspends or terminates employment or engagements for services of a peace officer. A brief explanation of the rationale for this action must be included.
- 2.4 Report to the Director **as soon as the authorized employer becomes aware** (on incident reporting form J3535 found in Appendix K):
- If a peace officer ceases their employment with the employer.
 - Any event in which the peace officer has reported a charge or arrest to the authorized employer for an offence under the Criminal Code, *Controlled Drugs and Substances Act*, or any other enactment of Canada.
 - Any event in which the peace officer has reported a charge or arrest to the authorized employer for an offence under a provincial statute of Alberta, if the authorized employer considers the matter serious. The Public Security Division suggests that arrests or charges under the following be considered as serious:
 - *Child, Youth and Family Enhancement Act*
 - *Gaming and Liquor Act*
 - Suspension/cancellation of a driver's license under the *Traffic Safety Act*, if the peace officer is involved in traffic enforcement as part of their duties.
 - Careless driving charges/arrests under Section 115 of the *Traffic Safety Act* if the peace officer is involved in traffic enforcement as part of their duties.
 - *Maintenance Enforcement Act*.
- 2.5 Authorized employer report to the Director **within 24 hours** (on incident reporting form found in Appendix K):
- Used a firearm not related to duties under the *Animal Protection Act*, *Dangerous Dogs Act*, *Stray Animals or Wildlife Act*.
 - Used a firearm other than in a training situation.
 - Any use of firearms or weapons that resulted in a training accident.'
- 2.6 Authorized employer report to the Director within **two (2) business days** (on incident reporting form in Appendix K):
- Each use, against a person, of baton, OC spray, conducted energy weapon or tear gas except as related to duties under the *Animal Protection Act*, *Dangerous Dogs Act*, *Stray Animals Act*, or *Wildlife Act*.
- 2.7 Authorized employer report to the Director within **one (1) month** (on incident reporting form found in Appendix K):
- Each complaint made about a peace officer, unless earlier reporting was required due to incident type and the complaint has been reported.
 - Each authorized employer initiated investigation under Section 16 identified by the authorized employer.
 - Each public complaint dismissed as frivolous, vexatious or made in bad faith.



- Each public complaint otherwise not investigated or in which the investigation is discontinued prior to a finding.
- The dispositions of completed public complaints or authorized employer initiated investigations. This obligation can be discharged by copying the Director on finding letters sent to the complainant or peace officer.

2.8 Report to the Director **Annually**

An annual report showing at a minimum:

- Name and position of the program contact person.
- An updated listed of peace officers employed and their positions within the agency.
- A short summary describing the general nature of services provided by the peace officers, the operational practices of peace officers employed, and listing showing enforcements and enforcement-related activities that took place.

Submission dates for annual reports can be set by the authorized employer to coincide with any internal reporting system. If no date preference is indicated by the authorized employers then these reports are due by the end of January each calendar year.

2.9 Peace officer must report to the authorized employer **within 24 hours**:

- Any event in which the peace officer has been charged or arrested for any offence under the *Criminal Code, Controlled Drugs and Substance's Act*, or any other enactment of Canada.
- Any event in which the peace officer has been charged or arrested for an offence under the provincial statute of Alberta.
- Loss of peace officer ID card.

END OF POLICY



COUNCIL MEETING DATE	May 26, 2020
SUBJECT	2019 Audited Financial Statements
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	7.1

BACKGROUND/PROPOSAL:

BDO Canada LLP presented the Audited Financial Statements for 2019 to Council at the beginning of the meeting.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Section 276(1) of the Revised Statutes of Alberta 2000 Chapter M-26 states that each municipality must prepare annual financial statements of the municipality for the immediately preceding year in accordance with Public Sector Accounting Standards. Typically the due date is May 1, 2020, however due to the Covid-19 pandemic, this deadline was moved to October 1, 2020 by Ministerial Order.

ALIGNMENT WITH STRATEGIC PLAN

RECOMMENDATION

That Council move to approve the 2019 Audited Financial Statements as presented.

**Town of Didsbury
Consolidated Financial Statements
For the year ended December 31, 2019**

Draft for discussion purpose only

Town of Didsbury
Consolidated Financial Statements
For the year ended December 31, 2019

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Draft for discussion purpose only

Town of Didsbury
Consolidated Statement of Financial Position

December 31	2019	2018
Financial assets		
Cash and cash equivalents (Note 1)	\$ 5,717,621	\$ 4,310,076
Short-term investment (Note 2)	13,068	12,567
Taxes receivable (Note 3)	342,874	424,884
Accounts receivable (Note 4)	1,603,174	1,861,103
Loans receivable (Note 5)	301,276	330,178
Inventory held for resale (Note 6)	1,508,958	1,616,669
	<u>9,486,971</u>	<u>8,555,477</u>
Liabilities		
Accounts payable and accrued liabilities	463,392	1,537,473
Employee benefit obligation (Note 7)	104,073	131,171
Deposit liabilities	13,428	17,512
Deferred revenue (Note 8)	2,295,193	1,458,207
Long-term debt (Note 9)	4,354,769	4,991,775
	<u>7,230,855</u>	<u>8,136,138</u>
Net financial assets	<u>2,256,116</u>	<u>419,339</u>
Non-financial assets		
Tangible capital assets (Note 10)	61,426,990	61,682,890
Inventory for consumption	71,581	86,059
Prepaid expenses (Note 11)	241,686	121,586
	<u>61,740,257</u>	<u>61,890,535</u>
Accumulated surplus (Note 13)	<u>\$ 63,996,373</u>	<u>\$ 62,309,874</u>
Debenture debt limits (Note 20)		
Contingencies (Note 21)		
Funds held in trust (Note 22)		

Town of Didsbury
Consolidated Statement of Operations

For the year ended December 31	Budget 2019	2019	2018
Revenue			
Net municipal taxes (Note 15)	\$ 4,837,046	\$ 4,846,195	\$ 4,893,710
Government transfers for operating (Note 16)	811,354	857,217	886,628
Sales and user fees	4,953,322	4,809,900	4,173,130
Franchises and concessions	745,000	759,070	716,074
Investment income	25,000	103,317	72,939
Penalties and fines	165,700	186,773	235,157
Licenses and permits	146,450	133,095	139,072
	<u>11,683,872</u>	<u>11,695,567</u>	<u>11,116,710</u>
Expenditures (Note 17)			
Legislative	264,495	248,808	201,463
Administration	823,271	771,188	656,835
Protective services	1,242,630	1,135,771	1,261,065
Transportation services	1,933,393	1,968,529	1,853,829
Water and wastewater	2,161,670	2,165,051	2,129,504
Waste management	554,591	526,485	439,633
Planning and development	859,055	660,207	567,733
Recreation, parks and culture	2,949,977	2,675,168	2,670,136
Community services	646,068	571,490	599,215
	<u>11,435,150</u>	<u>10,722,697</u>	<u>10,379,413</u>
Excess of revenue over expenditures before other	248,722	972,870	737,297
Other			
Government transfers for capital (Note 16)	1,120,000	704,172	2,128,150
Gain (loss) on disposal of capital assets	-	9,457	(75,105)
Excess of revenue over expenditures	<u>1,368,722</u>	<u>1,686,499</u>	<u>2,790,342</u>
Accumulated surplus, beginning of year	<u>62,309,874</u>	<u>62,309,874</u>	<u>59,519,532</u>
Accumulated surplus, end of year	<u>\$ 63,678,596</u>	<u>\$ 63,996,373</u>	<u>\$ 62,309,874</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

Town of Didsbury
Consolidated Statement of Change in Net Financial Assets (Debt)

For the year ended December 31	Budget 2019	2019	2018
Excess of revenue over expenditures	\$ 1,368,722	\$ 1,686,499	\$ 2,790,342
Acquisition of tangible capital assets	(1,854,282)	(1,888,120)	(3,048,734)
Amortization of tangible capital assets	2,028,100	2,028,098	1,926,897
Net (gain) loss on disposal of tangible capital assets	-	(9,457)	75,105
Proceeds on disposal of tangible capital assets	-	125,379	43,427
	1,542,540	1,942,399	1,787,037
Change in prepaid expenses	-	(120,100)	(100,259)
Consumption of inventory of supplies	-	14,478	4,264
Net change in net financial assets	1,542,540	1,836,777	1,691,042
Net financial assets (debt), beginning of year	419,339	419,339	(1,271,703)
Net financial assets, end of year	\$ 1,961,879	\$ 2,256,116	\$ 419,339

Town of Didsbury
Consolidated Statement of Cash Flows

For the year ended December 31	2019	2018
Operating transactions		
Excess of revenue over expenditures	\$ 1,686,499	\$ 2,790,342
Items not involving cash		
Amortization	2,028,098	1,926,897
Net loss (gain) on disposal of tangible capital assets	(9,457)	75,105
Changes in non-cash operating balances		
Taxes receivable	82,010	171,159
Accounts receivable	257,929	(872,098)
Inventory held for resale	107,711	-
Prepaid expenses	(120,100)	(100,259)
Accounts payable and accrued liabilities	(1,074,081)	910,139
Inventory for consumption	14,478	4,264
Employee benefit obligation	(27,098)	(18,346)
Deposit liabilities	(4,084)	(870)
Deferred revenue	836,986	(187,580)
	<u>3,778,891</u>	<u>4,698,753</u>
Capital transactions		
Acquisition of tangible capital assets	(1,888,120)	(3,048,734)
Proceeds on disposal of tangible capital assets	125,379	43,427
	<u>(1,762,741)</u>	<u>(3,005,307)</u>
Investing transactions		
Dividends on short-term investment	(501)	(569)
(Increase) decrease in restricted cash balance	(740,074)	1,246,546
Loans receivable	28,902	294,657
	<u>(711,673)</u>	<u>1,540,634</u>
Financing transactions		
Repayment of debt	(637,006)	(740,952)
	<u>(637,006)</u>	<u>(740,952)</u>
Net change in cash and cash equivalents	667,471	2,493,128
Cash and cash equivalents, beginning of year	4,039,785	1,546,657
Cash and cash equivalents, end of year	\$ 4,707,256	\$ 4,039,785
Cash and cash equivalents is comprised of:		
Cash and cash equivalents	\$ 5,717,621	\$ 4,310,076
Less: restricted (Note 1)	(1,010,365)	(270,291)
	<u>\$ 4,707,256</u>	<u>\$ 4,039,785</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements

Town of Didsbury
Summary of Significant Accounting Policies

December 31, 2019

**Management's
Responsibility for the
Financial Statements**

The consolidated financial statements of the Town are the responsibility of management. They have been prepared in accordance with Public Sector Accounting Standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

Basis of Consolidation

The financial statement reflect the assets, liabilities, revenue and expenses of all municipal organizations, committees and Boards which are owned or controlled by the Town and are, therefore, accountable to the Town Council for the administration of their financial affairs and resources. Included with the municipality are the following:

Didsbury Municipal Library

The schedule of taxes levied also includes operational requisitions for educational, health, social and other external organizations that are not part of the municipal reporting entity.

The statement excludes trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

**Cash and Cash
Equivalents**

Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.

Investments

Investments are recorded at cost unless there has been a decline in the market value which is other than temporary in nature in which case the investments are written down to market value.

Land held for Resale

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

Inventory of Supplies

Inventories of materials and supplies for consumption are valued at the lower of cost or replacement cost.

**Excess Collections and
Under-levies**

Excess collections arise from the difference between the actual levy made to cover each requisition and the actual amount requisitioned. If the actual levy exceeds the requisition, the excess collection is accrued as a liability and as a reduction in property tax revenue. Requisition tax rates in the subsequent year are adjusted for any excess collections.

Town of Didsbury
Summary of Significant Accounting Policies

December 31, 2019

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Land improvements	15 to 45 years
Buildings	10 to 50 years
Engineered Structures	
Water system	45 to 75 years
Wastewater system	45 to 75 years
Other engineered structures	15 to 30 years
Machinery, equipment and furnishings	5 to 20 years
Vehicles	10 to 20 years

Leased Assets

Leases entered into that transfer substantially all the benefits and risks associated with ownership are recorded as the acquisition of a tangible capital asset and the incurrence of an obligation. The asset is amortized in a manner consistent with tangible capital assets owned by the Town, and the obligation, including interest thereon, is liquidated over the term of the lease. All other leases are accounted for as operating leases, and the rental costs are expensed as incurred.

Deferred Revenue

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose.

Government Transfers

Government transfers, which include legislative grants, are recognized in the financial statements in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amount can be made.

Town of Didsbury
Summary of Significant Accounting Policies

December 31, 2019

Revenue Recognition	<p>Taxes are recognized as revenue in the year they are levied.</p> <p>Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established.</p> <p>Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable.</p> <p>Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.</p> <p>Sales of service and other revenue is recognized on an accrual basis.</p>
Use of Estimates	<p>The preparation of consolidated financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.</p>
Liability for Contaminated Sites	<p>A contaminated site is a site at which substances occur in concentrations that exceed the maximum acceptable amounts under an environmental standard. Sites that are currently in productive use are only considered a contaminated site if an unexpected event results in contamination. A liability for remediation of contaminated sites is recognized when the organization is directly responsible or accepts responsibility; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability includes all costs directly attributable to remediation activities including post remediation operations, maintenance and monitoring.</p>

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

1. Cash and Cash Equivalents

	2019	2018
Current account, bearing interest at 2.25%	\$ 603,476	\$ 1,186,460
Savings, bearing interest at 2.25%	5,114,145	3,123,616
	<u>\$ 5,717,621</u>	<u>\$ 4,310,076</u>

The Town of Didsbury has established a line of credit with Mountain View Financial ("MVF") to a maximum of \$1,000,000 which bears interest at prime rate. As of December 31, 2019 \$nil (2018 - \$nil) was drawn on this line of credit. At December 31, 2019, prime rate was 3.95% (2018 - 3.95%).

Included in the above amounts are the following amounts received from the Government of Alberta as conditional grants held exclusively for future projects.

	2019	2018
Municipal Sustainability Initiative ("MSI")	\$ 865,318	\$ 259,234
Gas Tax Fund ("GTF")	145,047	11,057
	<u>\$ 1,010,365</u>	<u>\$ 270,291</u>

2. Short-term Investments

	2019	2018
Mountain View Financial Shares	\$ 13,068	\$ 12,567

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

3. Taxes Receivable

	2019	2018
Current taxes and grants in place	\$ 265,635	\$ 272,210
Non-current taxes	77,239	152,674
	<u>\$ 342,874</u>	<u>\$ 424,884</u>

4. Accounts Receivable

	2019	2018
Grants receivable	\$ 1,025,427	\$ 1,146,467
Utilities receivable	258,434	257,587
Goods and service tax receivable	66,134	142,203
Other receivables	253,179	314,846
	<u>\$ 1,603,174</u>	<u>\$ 1,861,103</u>

5. Loans Receivable

	2019	2018
Mortgage receivable, repayable in monthly installments of \$2,333, due July 2021	\$ 74,924	\$ 89,333
Loan receivable, repayable in annual installments of \$10,000, due August 2022	40,000	50,000
Loan receivable, repayable in blended annual payments of \$5,862, due February 2027	41,145	45,638
Loan receivable, quarterly interest only payments until development occurs	145,207	145,207
	<u>\$ 301,276</u>	<u>\$ 330,178</u>

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

6. Inventories for Resale

	2019	2018
DHS Land	\$ 800,000	\$ 800,000
Shantz Crossing	708,958	816,669
	<u>1,508,958</u>	<u>1,616,669</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 in the year in which it was incurred.

Land held for resale as above	\$ 708,958	\$ 816,669
Infrastructure to be retained by the Town	4,147,817	4,147,817
Land to be retained by the Town	114,350	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	629,719	578,009
Total investment in Shantz Crossing	<u>\$ 6,924,792</u>	<u>\$ 6,980,793</u>

7. Employee Benefit Obligation

	2019	2018
Accrued vacation pay	\$ 104,073	\$ 131,171

Accrued vacation pay is comprised of the vacation that employees are deferring to future years.

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

8. Deferred Revenue

	Opening balance	Contributions received	Interest earned	Revenue recognized	Ending balance
MSI Capital	\$ 1,027,649	475,818	16,872	(540,961)	\$ 979,378
MSI Operating	-	159,336	-	(144,217)	15,119
Mountain View County	-	493,808	-	(493,808)	-
Family and Community Support Services	-	128,486	-	(128,486)	-
Alberta Daycare Subsidy	-	70,001	-	(70,001)	-
GTF	301,608	595,287	6,650	(163,211)	740,334
BMTG	-	316,080	-	-	316,080
Canada Summer Jobs	-	4,463	-	(4,463)	-
Celebrate Canada	-	2,000	-	(2,000)	-
Skatepark donations	-	62,272	-	-	62,272
Summer Temporary Employment Program "STEP"	-	14,242	-	(14,242)	-
Subdivision Development	128,950	-	-	-	128,950
Alberta School Foundation Fund	-	53,060	-	-	53,060
	\$ 1,458,207	2,374,853	23,522	(1,561,389)	\$ 2,295,193

Grants

Under various 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 the various 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.

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

9. Long-Term Debt

Net long-term debt reported on the statement of financial position is comprised of the following:

	2019	2018
Alberta Capital Finance Authority "ACFA"		
Loan with interest at 6.6250% per annum, with semi-annual blended payments of \$91,225, maturing in 2025.	\$ 439,908	\$ 498,132
Loan with interest at 4.5840% per annum, with semi-annual blended payments of \$37,170, maturing in 2021.	140,536	206,169
Loan with interest at 4.8935% per annum, with semi-annual blended payments of \$25,070, maturing in 2027.	328,645	361,492
Loan with interest at 3.5690% per year, with semi-annual blended payments of \$74,498, maturing in 2026.	857,561	972,855
Loan with interest at 2.6760% per year, with annual blended payments of \$69,172, maturing in 2029.	1,206,769	1,310,728
Canadian Minerals Inc. mortgage payable with interest at 3.00% per year, with annual blended payments of \$91,599, maturing in 2025.	459,302	632,856
MVF mortgage payable, interest at prime rate per annum, with semi-annual blended payments of \$63,065, maturing in 2027.	\$ 922,048	\$ 1,009,543
	<u>\$ 4,354,769</u>	<u>\$ 4,991,775</u>

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

9. Long-Term Debt (Continued)

Principal and interest payments relating to long-term debt of \$4,354,769 outstanding are due as follows:

	Principal Repayments	Interest Payments	Total
2020	\$ 558,357	\$ 162,414	\$ 720,771
2021	581,857	138,914	720,771
2022	529,737	116,694	646,431
2023	550,350	96,081	646,431
2024	571,822	74,609	646,431
Thereafter	1,562,646	109,738	1,672,384
	<u>\$ 4,354,769</u>	<u>\$ 698,450</u>	<u>\$ 5,053,219</u>

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

10. Tangible Capital Assets

								2019
	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	Work in Progress	Total
Cost, beginning of year	\$ 3,544,049	\$ 2,731,099	\$ 15,206,805	\$ 61,903,837	\$ 2,865,086	\$ 1,586,245	\$ 7,470,898	\$ 95,308,019
Additions	-	-	167,192	164,209	356,582	69,900	1,130,237	1,888,120
Change in Work in Progress	-	29,229	250,000	4,083,266	-	-	(4,362,495)	-
Write-downs & disposals	-	-	(56,185)	-	(278,674)	(25,000)	-	(359,859)
Cost, end of year	\$ 3,544,049	\$ 2,760,328	\$ 15,567,812	\$ 66,151,312	\$ 2,942,994	\$ 1,631,145	\$ 4,238,640	\$ 96,836,280
Accumulated amortization, beginning of year	\$ -	\$ 888,375	\$ 4,537,178	\$ 25,176,083	\$ 1,947,486	\$ 1,076,007	\$ -	\$ 33,625,129
Amortization	-	83,208	415,828	1,324,483	145,564	59,015	-	2,028,098
Write-downs & disposals	-	-	(52,835)	-	(183,602)	(7,500)	-	(243,937)
Accumulated amortization, end of year	\$ -	\$ 971,583	\$ 4,900,171	\$ 26,500,566	\$ 1,909,448	\$ 1,127,522	\$ -	\$ 35,409,290
Net carrying amount, end of year	\$ 3,544,049	\$ 1,788,745	\$ 10,667,641	\$ 39,650,746	\$ 1,033,546	\$ 503,623	\$ 4,238,640	\$ 61,426,990

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

10. Tangible Capital Assets (continued)

								2018
	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	Work in Progress	Total
Cost, beginning of year	\$ 3,544,049	\$ 2,359,104	\$ 15,051,919	\$ 59,973,647	\$ 2,682,104	\$ 1,468,070	\$ 7,835,282	\$ 92,914,175
Additions		57,752	154,886	152,351	226,461	118,175	2,339,109	3,048,734
Change in work in progress		314,243	-	2,389,250	-	-	(2,703,493)	-
Disposals	-	-	-	(611,411)	(43,479)	-	-	(654,890)
Cost, end of year	\$ 3,544,049	\$ 2,731,099	\$ 15,206,805	\$ 61,903,837	\$ 2,865,086	\$ 1,586,245	\$ 7,470,898	\$ 95,308,019
Accumulated amortization, beginning of year, restated	\$ -	\$ 813,023	\$ 4,162,437	\$ 24,462,060	\$ 1,792,844	\$ 1,004,226	\$ -	\$ 32,234,590
Amortization		75,352	374,741	1,248,207	156,816	71,781	-	1,926,897
Write-downs & disposals		-	-	(534,184)	(2,174)	-	-	(536,358)
Accumulated amortization, end of year	\$ -	\$ 888,375	\$ 4,537,178	\$ 25,176,083	\$ 1,947,486	\$ 1,076,007	\$ -	\$ 33,625,129
Net carrying amount, end of year	\$ 3,544,049	\$ 1,842,724	\$ 10,669,627	\$ 36,727,754	\$ 917,600	\$ 510,238	\$ 7,470,898	\$ 61,682,890

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

11. Prepaid Expenses

	2019	2018
Prepaid expenses	<u>241,686</u>	<u>121,586</u>

During the year the Town entered into an agreement to purchase land and building for the total purchase price of \$1,100,000. Contained within current year prepaids is a deposit of \$110,000, paid towards the purchase of this property. The agreement has not been finalized yet as of report date.

12. Equity in Tangible Capital Assets

	2019	2018
Tangible capital assets	\$ 96,836,280	\$ 95,308,019
Accumulated amortization	(35,409,290)	(33,625,129)
Debenture debt	(2,973,419)	(3,349,376)
Long-term debt	(1,381,350)	(1,642,399)
	<u>\$ 57,072,221</u>	<u>\$ 56,691,115</u>

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

13. Accumulated Surplus

	2019	2018
Equity in tangible capital assets	\$ 57,072,221	\$ 56,691,115
Unrestricted surplus	2,156,262	1,388,951
	<u>59,228,483</u>	<u>58,080,066</u>
Restricted surplus		
General operating	1,051,341	538,961
Utilities	1,301,308	1,717,579
Cemetery	19,749	14,492
Culture	41,866	40,979
Land Development	62,735	61,441
Protective Services	916,477	728,201
Recreation facilities	908,226	732,160
Roads, streets, walks and lighting	391,571	301,358
Economic Development	74,617	94,637
	<u>4,767,890</u>	<u>4,229,808</u>
	<u>\$ 63,996,373</u>	<u>\$ 62,309,874</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 Consolidated Financial Statements

December 31, 2019

14. Change in Accumulated Surplus

	Unrestricted surplus	Restricted surplus	Equity in tangible capital assets	2019	2018
Balance, beginning of year	\$ 1,388,951	\$ 4,229,808	\$ 56,691,115	\$ 62,309,874	\$ 59,519,532
Excess of revenue over expenses	1,686,499	-	-	1,686,499	2,790,342
Net operating transfers to restricted surplus	(538,082)	538,082	-	-	-
Debenture principal payments on capital	(637,006)	-	637,006	-	-
Acquisition of capital	(1,888,120)	-	1,888,120	-	-
Disposals and write-down of assets	115,922	-	(115,922)	-	-
Amortization	2,028,098	-	(2,028,098)	-	-
Change in accumulated surplus	\$ 767,311	\$ 538,082	\$ 381,106	\$ 1,686,499	\$ 2,790,342
Balance, end of year	\$ 2,156,262	\$ 4,767,890	\$ 57,072,221	\$ 63,996,373	\$ 62,309,874

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

15. Taxation - Net

	Budget 2019	2019	2018
Real property	\$ 6,559,222	\$ 6,517,271	\$ 6,524,561
Linear property	69,377	72,241	71,797
Government grants in place of property taxes	14,465	11,544	14,894
Special assessments and local improvement taxes	-	909	909
	<u>6,643,064</u>	<u>6,601,965</u>	<u>6,612,161</u>
Requisitions			
Alberta School Foundation Fund	1,654,023	1,603,775	1,592,647
Mountain View Seniors Housing	151,361	151,361	99,850
MVC Annexation	-	-	25,685
Designated Industrial Property	634	634	269
	<u>1,806,018</u>	<u>1,755,770</u>	<u>1,718,451</u>
Available for general municipal purposes	<u>\$ 4,837,046</u>	<u>\$ 4,846,195</u>	<u>\$ 4,893,710</u>

16. Government Transfers

	Budget 2019	2019	2018
Operating			
Federal government	\$ 5,450	\$ 6,463	\$ 3,082
Provincial government	360,316	356,946	401,652
Other local government	445,588	493,808	481,894
	<u>\$ 811,354</u>	<u>\$ 857,217</u>	<u>\$ 886,628</u>
Capital			
Federal government	\$ -	\$ -	\$ 50,000
Provincial government	1,120,000	704,172	2,078,150
	<u>\$ 1,120,000</u>	<u>\$ 704,172</u>	<u>\$ 2,128,150</u>
Total government transfers	<u>\$ 1,931,354</u>	<u>\$ 1,561,389</u>	<u>\$ 3,014,778</u>

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

17. Expenditures by Object

	Budget 2019	2019	2018
Salaries and wages	\$ 4,164,291	\$ 3,819,363	\$ 3,918,161
Contracted and general services	2,830,295	2,752,877	2,542,882
Materials, goods and utilities	1,768,182	1,491,299	1,393,258
Transfer to local agencies	342,596	373,732	328,823
Transfer to individuals and organizations	105,830	65,259	72,547
Bank charges and short term interest	11,149	13,620	13,550
Interest on long-term debt	184,707	178,449	183,295
Amortization	2,028,100	2,028,098	1,926,897
	\$ 11,435,150	\$ 10,722,697	\$ 10,379,413

18. Municipal Employees Pension Plans

Local Authorities Pension Plan

Certain employees of the Town are eligible to be members of the Local Authorities Pension Plan (LAPP), a multi-employer pension plan which is covered by the Public Sector Pension Plans Act. The Plan serves about 200,000 people and over 400 employers. It is financed by employer and employee contributions and investment earnings of the LAPP Fund. The plan provides defined pension benefits to employees based on their length of service and rates of pay.

The Town contributes to the Plan at a rate of 9.39% of pensionable earnings up to the Canada Pension Plan Maximum Pensionable Earnings and 13.84% for the excess. Employees contribute to the Plan at a rate of 8.39% of pensionable earnings up to the Canada Pension Plan Maximum Pensionable Earnings and 12.84% for the excess.

Contributions for the year were:

	2019	2018
Employer contributions	\$ 237,677	\$ 256,631
Employee contributions	214,215	233,659
	\$ 451,892	\$ 490,290

As this is a multi-employer pension plan, these contributions are the Town's pension benefit expense. No pension liability for this type of plan is included in the Town's financial statements. The most recent valuation as at December 31, 2018 indicates a surplus of \$3.469 billion (2017 - \$4.836 billion) for basic pension benefits. The actuary does not attribute portions of the unfunded liability to individual employers.

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

19. Salary and Benefits Disclosure

Disclosure of salaries and benefits for municipal officials and designated officers as required by Alberta Regulation 313/2000 is as follows:

	<u>Salary</u>	<u>Benefits & Allowances</u>	<u>Total 2019</u>	<u>Total 2018</u>
Mayor Hunter	43,109	708	43,817	37,167
Councillor Baswick	23,828	306	24,134	22,426
Councillor Crothers	22,515	105	22,620	21,846
Councillor Engel	26,463	-	26,463	18,562
Councillor Moore	23,803	587	24,390	18,755
Councillor Poggemiller	23,670	1,191	24,861	20,057
Councillor Windsor	26,704	2,807	29,511	22,911
CAO - Northcott	126,497	49,675	176,172	193,460
Interim CAO - Martens	45,500	15,833	61,333	-
Interim CAO - Riley	14,991	2,471	17,462	-

Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

Benefits and allowances includes the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, accidental disability and dismemberment, dental coverage, vision coverage, and long and short term disability plans.

20. Debt Limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation for the Town be disclosed as follows:

	<u>2019</u>	<u>2018</u>
Total debt limit	\$ 17,543,349	\$ 16,675,067
Total debt	4,354,769	4,991,775
Total debt limit available	<u>13,188,580</u>	<u>11,683,292</u>
Debt servicing limit	2,923,892	2,779,178
Debt servicing	736,805	720,771
Total debt servicing limit available	<u>2,187,087</u>	<u>2,058,407</u>

The debt limit is calculated at 1.5 times revenue of the Town (as defined in Alberta Regulation 255/00) 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 which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

21. Contingencies

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 is liable for its proportionate share of any losses incurred by the commissions. Any liability would be accounted for in the year the losses are determined.

22. Funds Held in Trust

The Town administers funds for certain local organizations. The following amounts were held in trust as at year end.

	2019	2018
Japanese Garden Art Project	\$ -	\$ 505
Mountain View Regional Emergency Management Agency	2,560	1,701
Didsbury Cemetery Committee	-	3,805
Charitable Donations	-	20,165
Didsbury Firefighters	15,292	25,495
Valarosa Parks Association	98,934	-
	<u>\$ 116,786</u>	<u>\$ 51,671</u>

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

23. Budget

The budget adopted by Council on March 12, 2019 was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. The budget figures anticipated use of surpluses accumulated in previous years to fund current year operation and capital activities. In addition, the budget expensed all tangible capital asset expenditures rather than including amortization expense. As a result, the budget figures presented in the statements of operations and change in net financial assets (debt) represent the budget adopted by Council on March 12, 2019 with adjustments as follows:

	<u>2019</u>
Operating budget surplus (deficit)	\$ -
Adjust for:	
Debenture principal payments	536,064
Net operating transfers from reserves	1,757,037
Unbudgeted amortization expense	<u>(924,379)</u>
Budgeted combined surplus per statement of operations	<u>\$ 1,368,722</u>

December 31, 2019

24. Segmented Information

The Town is a diversified municipal government institution that provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

Protective Services

Protective services is comprised of police, municipal enforcement, fire protection, and emergency management. This service area is responsible for the overall safety of the public through various prevention and enforcement activities.

Transportation Services

Transportation services is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, streets, sidewalks and lighting.

Water and Wastewater Services

Water and wastewater services provides drinking water to the Town's citizens and collects and treats wastewater. The Town processes and cleans sewage and ensures the water system meets all Provincial standards.

Waste Management Services

Waste management provides collection and disposal of solid waste, compost and recycling materials.

Planning and Development

The planning department is responsible for planning and development activities for the Town as well as subdivision and economic development.

Recreation, Parks and Culture

This service area maintains recreation infrastructure including parks, the Memorial Complex and other community centres as well as provides recreational and cultural programming and funding.

Community Services

This service area provides and administers community support programs.

General Government

This service area includes legislative and administrative support to all other service areas and the revenues and expenses that relate to the operations of the Town which cannot be directly attributed to a specific segment.

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

22. Segmented Information (continued)

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. In measuring and reporting segment revenue from transactions with other segments, inter-segment transfers have been eliminated. The revenues and expenses that are directly attributable to a particular segment are allocated to that segment. Taxation revenue has been allocated to general government except where specific tax revenues can be directly allocated to a service area.

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Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

24. Segmented Information (continued)

For the year ended December 31	Protective Services	Transportation Services	Water and Wastewater	Waste Management	Planning and Development	Recreation, Parks, Culture	Community Services	General Government	2019 Total
Revenue									
Taxation	\$ -	\$ -	\$ 909	\$ -	\$ -	\$ -	\$ -	4,845,286	\$ 4,846,195
Government transfers for operating	-	-	-	-	54,881	542,329	257,448	2,559	857,217
Government transfers for capital	-	533,476	170,696	-	-	-	-	-	704,172
Sales and user fees	464,728	62,603	2,395,929	535,554	685,349	507,357	133,803	24,577	4,809,900
Franchises and concessions	-	-	-	-	-	-	-	759,070	759,070
Investment income	-	-	-	-	-	-	-	103,317	103,317
Penalties and fines	45,772	-	8,057	-	-	-	-	132,944	186,773
Licences and permits	16,721	-	-	-	115,651	-	-	723	133,095
Gain (loss) on disposal of assets	(8,880)	29,158	(3,350)	-	-	-	-	(7,471)	9,457
	<u>518,341</u>	<u>625,237</u>	<u>2,572,241</u>	<u>535,554</u>	<u>855,881</u>	<u>1,049,686</u>	<u>391,251</u>	<u>5,861,005</u>	<u>12,409,196</u>
Expenses									
Salaries and wages	581,433	276,905	384,473	47,864	263,482	1,194,333	411,696	659,177	3,819,363
Contracted and general services	180,120	166,625	1,036,361	462,354	235,993	346,413	84,831	240,180	2,752,877
Materials, goods and utilities	160,096	638,164	90,128	8,540	109,025	420,838	14,237	50,271	1,491,299
Transfer to local agencies	-	-	-	-	-	373,732	-	-	373,732
Transfers to individuals and organizations	-	-	-	-	-	-	58,994	6,265	65,259
Bank charges and short- term interests	-	71	-	-	-	4,220	1,732	7,597	13,620
Interest on long-term debt	30,740	57,833	38,169	-	51,707	-	-	-	178,449
Amortization	183,382	828,931	615,920	7,727	-	335,632	-	56,506	2,028,098
	<u>1,135,771</u>	<u>1,968,529</u>	<u>2,165,051</u>	<u>526,485</u>	<u>660,207</u>	<u>2,675,168</u>	<u>571,490</u>	<u>1,019,996</u>	<u>10,722,697</u>
Net surplus (deficit)	\$ (617,430)	\$ (1,343,292)	\$ 407,190	\$ 9,069	\$ 195,674	\$ (1,625,482)	\$ (180,239)	\$ 4,841,009	\$ 1,686,499

Town of Didsbury
Notes to Consolidated Financial Statements

December 31, 2019

24. Segmented Information (continued)

For the year ended December 31	Protective Services	Transportation Services	Water and Wastewater	Waste Management	Planning and Development	Recreation, Parks, Culture	Community Services	General Government	2018 Total
Revenue									
Taxation	\$ -	\$ -	\$ 909	\$ -	\$ -	\$ -	\$ -	\$ 4,892,801	\$ 4,893,710
Government transfers for operating	(2,312)	-	-	-	-	610,002	276,639	2,299	886,628
Government transfers for capital	-	846,057	1,081,464	-	-	-	-	200,629	2,128,150
Sales and user fees	497,615	28,779	2,386,880	524,370	26,978	548,201	132,449	27,858	4,173,130
Franchises and concessions	-	-	-	-	-	-	-	716,074	716,074
Investment income	-	-	-	-	-	-	-	72,939	72,939
Penalties and fines	58,631	-	8,603	-	-	-	-	167,923	235,157
Licences and permits	15,485	-	-	-	122,478	-	-	1,109	139,072
Gain (loss) on disposal of assets	-	(55,063)	(20,042)	-	-	-	-	-	(75,105)
	<u>569,419</u>	<u>819,773</u>	<u>3,457,814</u>	<u>524,370</u>	<u>149,456</u>	<u>1,158,203</u>	<u>409,088</u>	<u>6,081,632</u>	<u>13,169,755</u>
Expenses									
Salaries and wages	588,001	300,953	437,641	51,750	295,562	1,284,003	431,861	528,390	3,918,161
Contracted and general services	191,121	241,862	982,892	369,951	167,283	317,945	86,783	185,045	2,542,882
Materials, goods and utilities	270,324	451,787	98,371	10,205	44,107	427,824	12,067	78,573	1,393,258
Transfer to local agencies	-	-	-	-	-	328,823	-	-	328,823
Transfers to individuals and organizations	-	-	-	-	-	-	66,973	5,574	72,547
Bank charges and short- term interest	-	124	-	-	-	3,807	1,531	8,087	13,549
Interest on long-term debt	34,498	52,555	38,929	-	56,781	532	-	-	183,295
Amortization	177,121	806,548	571,671	7,727	4,000	307,202	-	52,629	1,926,898
	<u>1,261,065</u>	<u>1,853,829</u>	<u>2,129,504</u>	<u>439,633</u>	<u>567,733</u>	<u>2,670,136</u>	<u>599,215</u>	<u>858,298</u>	<u>10,379,413</u>
Net surplus (deficit)	\$ (691,646)	\$ (1,034,056)	\$ 1,328,310	\$ 84,737	\$ (418,277)	\$ (1,511,933)	\$ (190,127)	\$ 5,223,334	\$ 2,790,342

December 31, 2019

25. Subsequent Events

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly.

If the impacts of COVID-19 continue there could be further impact on the Municipality and its major customers, suppliers and other third party business associates that could impact the timing and amounts realized on the Municipality's assets and future profitability. At this time, the full potential impact of COVID-19 on the entity is not known.

26. Comparative Figures

Wherever necessary, comparative figures have been reclassified to conform with current year financial statement presentation. There has been no effect on prior year net income.

27. Approval of Financial Statements

Council and Management approved these financial statements.



COUNCIL MEETING DATE	May 26, 2020
SUBJECT	Opening Procedures
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	7.2

BACKGROUND/PROPOSAL:

On May 14, 2020, the Province released restrictions on some businesses, playgrounds and campgrounds, and other recreational facilities.. There are conditions to the opening of these facilities, which Administration is bringing forward for Council's information and approval.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Playgrounds, Skatepark and Basketball Court

Due to public demand, and the Relaunch Stage 1 from the Province, the playgrounds and the skatepark were opened on Friday, May 22, 2020 with proper signage. To ensure the safety of children, families and communities, individuals should take precautions when visiting playgrounds. Using playgrounds does have some risks. Children may find it difficult to avoid touching their eyes, nose, or mouth. This can lead to the spread of the virus to playground equipment, other children, and other families. Playground users must comply with gathering restrictions and maintain physical distancing of 2 metres between individuals not from the same household.

The Town will ensure garbage bins with removable linings are available and checked frequently. Signage will be posted to remind users of gathering restrictions and physical distancing requirements.

The Province has given guidelines on some outdoor recreation facilities being opened. Administration is recommending the basketball court be opened in accordance of the provincial guidelines. Signage will be placed at the court.

Rosebud Valley Campground and Sani-Dump

Administration is proposing to open the campground on June 1, 2020. The sani-dump was opened on Friday, May 22, 2020. Only one household is allowed per campsite with a maximum of six people per site and physical distancing of 2 metres is required. Washrooms will be open however, they will be locked and users will be required to get the key from the managers to use the facility. Signage will be placed throughout the facility and in the washrooms on proper cleaning measures. Campers will be encouraged to use their own bathroom facilities in their RV units.

Town Office

Administration is proposing the Town Administration Office open on June 1, 2020. To limit the number of staff at the front counter and sharing of the computer equipment, a lunch closure will be implemented from 1:00 to 2:00 p.m. to accommodate the typical noon hour traffic. Protective measures will be in place allowing no more than two individuals in the lobby at a time. A sneeze guard has been ordered and will be installed to protect staff and customers. A key code lock on the side door will allow for staff-only entrance/exit. All extra supplies and equipment will be cleared from the front counter and drawers to reduce staff exposure. Staff are required to follow social distancing recommendations in all their work duties.



Didsbury Aquatic Centre and Memorial Complex

These facilities will remain closed.

DNP

Will remain closed to public with programs being held electronically.

Fire Hall and Public Works Shop

Will remain closed to the public.

Town Facility Parking Lots

Administration is proposing the parking lots be available for community programs and events that may arise that meet all the mass gatherings and social distancing requirements with the understanding that access to facilities and equipment (i.e. tables and chairs) would not be available. Use of facility parking lots will be administered by Community Services.

Porta-Potties

There are various porta-potties located on Town-owned land throughout Didsbury. Administration is proposing these facilities re-opened with sanitization done on a regular schedule by the contractor. The Parks Department will do regular checks and re-stock hand sanitizer as required. Appropriate signage will be placed on the porta-potties.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 2. Healthy Active Living

RECOMMENDATION

That Council move to approve the opening of Town of Didsbury Playgrounds, Skatepark, Basketball Court on May 22, 2020 and the Rosebud Valley Campground, Town Office, Community Service Facility Parking Lots and Porta-Potties located on Town land on June 1, 2020 following the Alberta Government Relaunch Stage 1 requirements.

Overview

To ensure the safety of children, families, and communities, the relaxing of restrictions on certain outdoor recreation opportunities will follow a measured approach, in accordance with public health guidance from Alberta Health. How participants engage, and how equipment and facilities are used, cleaned, and in some cases monitored, will be need to be adapted and modified. Outdoor recreation business should also follow [Workplace Guidance for Business Owners](#).

COVID-19 Risk Mitigation

Public Spaces	<ul style="list-style-type: none">• Groups must be limited to 50 people or fewer.• Individuals should maintain physical distancing of at least 2 metres from others, unless they are from the same household.<ul style="list-style-type: none">○ Groups should also physically distance from other groups.• After activities, individuals should maintain physical distancing when returning to vehicles or homes.• Subject to closures by the operator, outdoor recreation activities are permitted in parks, trails and opens spaces (e.g. soccer fields and ball diamonds).• Municipalities may choose to open fields, playgrounds and courts for public use, but league play is not permitted.
Activities	<ul style="list-style-type: none">• Activities in public spaces require physical distancing of at least 2 metres; consider physical barriers if a distance of 2 metres may not be maintained.• Activities in public spaces should not include the sharing of common equipment, unless the individuals are from the same household.• Clean and disinfect equipment prior to and after use.• Individual or group instruction must only be conducted with appropriate physical distancing of at least 2 metres, unless the individuals are from the same household.
Participating in outdoor recreation	<ul style="list-style-type: none">• Those who are sick or symptomatic must not participate.• Choose to participate in activities that allow you to maintain physical distancing and you can bring/use your own equipment.• Choose activities that do not include contact with other individuals.• Limit congregating with other people when going to and from common areas (e.g. trailheads, boat launches, parks and fields).

Outdoor Recreation Businesses	<ul style="list-style-type: none"> • Workers, volunteers and patrons must be screened for COVID-19 symptoms. • Prohibit entry to any worker, volunteer or patron who is sick or symptomatic. • Ensure staff are trained on hygiene, sanitation and food handling in order to prevent the spread of infection. • Seasonal businesses that are allowed to operate under the existing Orders can open with mitigation strategies outlined in the Workplace Guidance for Business Owners. • Schedule frequent cleaning. • Institute a log of daily cleaning, including inventory of gloves, masks and supplies. • Regularly clean and disinfect any surfaces and equipment touched by workers, volunteers and patrons. • Equipment rental: <ul style="list-style-type: none"> ○ Equipment should assigned to individuals only. Items may not be shared unless done so by members of the same household. ○ Items must be cleaned and disinfected after each use. • Make hand washing stations and/or hand sanitizer containing at least 60% alcohol available for patrons. • Businesses should remove opportunities for surfaces to be touched by patrons. • Any booking and payment should be done via online or telephone means, where possible. <ul style="list-style-type: none"> ○ Space out booking times between individuals/groups. ○ Groups must be fewer than 50 people and be able to maintain physical distancing. • Place appropriate signs outside all building entries, throughout the course, on power carts and any portable washrooms outlining policies and procedures such as: <ul style="list-style-type: none"> ○ Physical distancing expectations, ○ Hand hygiene, ○ Coughing and sneezing etiquette, ○ Cleaning and disinfection practices, and ○ Play etiquette (e.g. no handshaking or loitering). • If portable restrooms are used, they must include hand sanitizer containing at least 60% alcohol or hand washing stations with soap, paper towel and foot-activated devices adjacent to the units.
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Individual Actions & Precautions	<ul style="list-style-type: none"> • Caution should be taken around common touch points; proper hand hygiene should be practiced. <ul style="list-style-type: none"> ○ Wash your hands frequently. ○ Refrain from touching your face with unclean hands. ○ Carry and use hand sanitizer containing at least 60% alcohol content. • Wear a mask in public places to help limit the risk of spread to others if you will be within 2 metres of people other than members of your own household.
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Overview

To ensure the safety of children, families and communities, individuals should take precautions when visiting playgrounds. Using playgrounds does have some risks. Children may find it difficult to avoid touching their eyes, nose, or mouth. This can lead to the spread of the virus to playground equipment, other children, and other families. Check with your municipality to determine whether or not playgrounds are available for use. Playground users must comply with [gathering restrictions](#) and maintain [physical distancing](#) of 2 metres between individuals not from the same household.

COVID-19 Risk Mitigation

Individual Actions & Precautions	<ul style="list-style-type: none">• Those who are sick or have symptoms related to COVID-19 must not use playgrounds.• Encourage children to avoid sharing toys or sports equipment and limit contact with individuals outside of their household or cohort family.• Clean and disinfect toys and sports equipment prior to and after use.• Caution should be taken around playground equipment.• Practise proper hand hygiene.<ul style="list-style-type: none">○ Wash your hands frequently.○ Refrain from touching your face with unclean hands.○ Carry and use hand sanitizer containing at least 60% alcohol content immediately before and after using playground equipment.• Consider limiting children and other members of your household to only visiting playgrounds that are close to your home. This will help limit the number of people your family may come into contact with.• Maintain physical distancing and limit congregating with other people when entering and leaving the playground and supervising children playing (e.g. paths, benches, picnic areas).• Individuals should maintain physical distancing when returning to vehicles or homes.
Actions & Precautions for Municipalities and School Divisions	<ul style="list-style-type: none">• Drinking water fountains should be shut off.• Ensure garbage bins with removable linings are available. Consider checking these frequently.• Signage should be posted to remind users of gathering restrictions and physical distancing requirements.• Consider limiting access to playgrounds to those who live in the immediate neighbourhood.• Consider limiting capacity at playgrounds to allow for 2-metre distancing. Post signs to remind users of capacity restrictions.

Overview

This guidance is intended to support operators in reducing the risk of transmission of COVID-19 in private and municipal campgrounds. Campground operators must also follow the [Workplace Guidance for Business Owners](#).

COVID-19 Risk Mitigation

General	<ul style="list-style-type: none">• Place appropriate signage around all entries and throughout the campground outlining policies and procedures such as:<ul style="list-style-type: none">○ Physical distancing expectations,○ Hand hygiene,○ Coughing and sneezing etiquette, and○ Cleaning and disinfection practices.• Public access to any recreational amenities and facilities (such as swimming pools and interpretive centers) within the campground remains prohibited at this time.• Businesses within a campground that sell retail items may be open and must follow all public health orders and guidelines.• Table service in food establishments within the campground, if applicable, must follow all public health orders and guidelines.• People whose residence is their recreational vehicle in a campground who are required to isolate or quarantine, may do so in their vehicle.
Booking	<ul style="list-style-type: none">• Where possible, campers should reserve their site online or by phone prior to arriving.• For contact tracing purposes, campground owners should collect and keep on file the names and contact information for all persons staying at each campsite.• Advise campers at the time of booking:<ul style="list-style-type: none">○ They should not enter the campground if they are experiencing symptoms including cough, fever, shortness of breath, runny nose or sore throat that are not related to a pre-existing illness or health condition, or are otherwise required to isolate or quarantine (except if the park is their residence).○ To meet physical distancing requirements, only members of the same household should stay together on a campsite.○ Bringing alcohol-based sanitizer is recommended for hand hygiene when soap and water are not available (e.g. on a hike).• Campers should check in advance to see if services or facilities that would normally be available are closed, so that they can plan accordingly.

Physical Distancing	<ul style="list-style-type: none"> • Encourage campers to observe gathering restrictions by staying in their own campsite unless using washrooms, showering facilities or leaving to shared public spaces such as trails. • Close group campsites. • Lower the number of campers by reducing the number of campsites that can be occupied or reserved. • Limit the number of people in shared facilities such as washrooms and showers. • Eliminate the use of public picnic shelters. • Eliminate programming that requires people to gather, such as amphitheatre events and guided hikes. • Close or implement appropriate risk mitigation measures in visitor centres. • Control access to popular shared spaces such as green spaces, trails and beaches (e.g. limit parking, erect barriers, set maximum occupancy). • Create sections in open spaces and set limits of 50 people for each section. • Display posters in common spaces reminding campers of physical distancing rules (e.g. beaches, picnic areas, kitchen huts, trailheads). • Advise campers that if an amenity is busy, such as a shower facility, picnic shelter, beach or hiking trail, it is best to come back outside of peak times or use another amenity.
Cleaning Shared Spaces and Equipment	<ul style="list-style-type: none"> • Proper cleaning and disinfection is a critical component of preventing disease transmission, especially high-touch surfaces in shared-use facilities, such as door handles, taps, toilet flush handles and laundry machine dials and buttons. • Institute a log of daily cleaning and keep records, including inventory of gloves, masks and supplies. • If operators do not have staff capacity to adequately and frequently clean high-touch surfaces, operators should close non-essential facilities. • The cleaning of essential areas, such as washrooms, garbage bins, and water pumps should be prioritized over non-essential amenities such as playgrounds, showers, picnic shelters, and comfort camping facilities (e.g. yurts). • Picnic tables in campsites should be cleaned and disinfected by the campground staff after a camper checks out. • Rental equipment must be cleaned and disinfected after each use (e.g., watercraft, tents, lifejackets and sports equipment) and should only be shared among members of the same household. • Use contactless payment and avoid cash payments where possible. • Where handwashing facilities are not available, such as in pit toilets, hand sanitizer containing at least 60% alcohol should be provided.

Recommendations for Campers	<ul style="list-style-type: none">• Wash or sanitize hands before and after visiting shared amenities with high-touch surfaces such as playgrounds, bear bins, self check-in stations, boat launches, docks, water fill stations, and dumping stations.• If applicable, use washroom facilities in your recreational vehicle whenever possible to reduce traffic at shared-use facilities.• Bring a cloth or sheet to cover the picnic table in your site before using it.• Wear sandals or water shoes in showers.• Dispose of trash in receptacles provided or take it with you to reduce risk for staff and other users.
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COUNCIL MEETING DATE	May 26, 2020
SUBJECT	COVID Cancellations
ORIGINATING DEPARTMENT	Community Services
AGENDA ITEM	7.3

BACKGROUND/PROPOSAL:

Since mid-March 2020, the Province of Alberta has mandated restrictions regarding mass gatherings, public facility closures and the operation of childcare centres, as a result of COVID-19. On May 14, 2020, the Province entered Phase I of its reopening strategy, which allowed for the reopening of some businesses across Alberta and additionally increased the size of allowable outdoor gatherings to 50 people. There has been no timeline established for Phase II reopening to date.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Canada Day

The annual Didsbury Canada Day celebrations have been cancelled for 2020, as a result of COVID-19. The current allowable mass gathering maximum of 50 people is very restrictive for this well-attended annual event, and would be very difficult to limit attendance to 50 people. Additionally, the Town of Didsbury 2020 budget updates that occurred as a result of the COVID-19 financial impacts on our organization saw the removal of funding for Canada Day this year.

Summer Fun Program

The Summer Fun day camp program operated by DOSCA has also been cancelled for 2020. After surveying all current users regarding their plans for summer childcare, we received responses that 78% of our families would NOT utilize the program this year. The reasons that we heard were due to the lack of field trips, swimming, and other COVID-19 restrictions put in place by the Province. Staff currently paid through DOSCA have been repurposed into FCSS and the new Mountain View Family Resource Network until August 30, which are both external grant funded programs.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 2. Healthy Active Living

RECOMMENDATION

That Council move to approve the cancellation of the Canada Day Celebrations and the Summer Fun program due to COVID-19.



COUNCIL MEETING DATE	May 26, 2020
SUBJECT	Financial Support Requests – Grad 2020 and Junior Golf Program
ORIGINATING DEPARTMENT	Community Services
AGENDA ITEM	7.4

BACKGROUND/PROPOSAL:

At their November 28, 2019 RCM, Council approved Policy CS 211 – Financial Support for Community Groups which provides for modest financial support to Didsbury community groups in the form of sponsorship and/or ticket purchases.

We have received two requests for funding under this program for Council’s consideration:

Graduating Class of 2020

The Grad 2020 class is requesting a \$500 sponsorship for the costs associated with printing signage to recognize this years’ graduates. These signs will be placed throughout the community to celebrate our grads, as all graduation ceremonies have otherwise been cancelled due to COVID-19. Recognition would be in the form of a thank-you recognition from this group, as no other means of sponsorship are currently available.

Junior Golf Program Wind-up

The Didsbury Junior Golf Program is requesting a \$500 sponsorship of their annual wind-up event, which hosts between 70-90 youth. These funds would be used for the purchase of prizes for the golfers and sponsorship would be in the form of the Town of Didsbury logo on the prizes, as well as recognition through their social media accounts. All COVID-19 social gathering requirements will be followed for this event.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Administration reviewed the application from both groups, and both meet all requirements under Policy CS 211 – Financial Support for Community Groups.

No additional funding support is being provided to either group through other Town of Didsbury programs.

ALIGNMENT WITH STRATEGIC PLAN

Economic Prosperity, Healthy Active Living

RECOMMENDATION

That Council move to approve a \$500 Financial Support for Community Groups grant for the Didsbury Graduating Class of 2020, for the Grad 2020 Signage campaign.

AND

That Council move to approve a \$500 Financial Support for Community Groups grant for the Didsbury Junior Golf Program Wind-up event, for the purchase of prizes.



COUNCIL MEETING DATE	May 26, 2020
SUBJECT	Chief Administrative Officer's Report
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	8.1

BACKGROUND/PROPOSAL:

The Chief Administrative Officer provides Council with a regular report for Council's review and information.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Please see attached.

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 1. Organizational Excellence

RECOMMENDATION

That Council move to accept the Chief Administrative Officer's report for May 26, 2020 as information.



1. Arena Floor and Board Replacement (Community Services)

Preliminary work on the Arena Floor and Board Replacement project began the week of May 4. Demolition of the boards was completed on May 15 and on May 19, the concrete floor removal began. The timeline for this project sees an estimated completion of mid-October, however a more realistic timeline will be available once the floors have been removed and the contractor can determine if there are additional frost issues. Reception from our user groups has been very positive regarding these updates.

2. Curling Rink Handicap Lift (Community Services)

The Curling Rink Handicap Lift project was completed in April 2020, and received its final inspections on May 20, 2020. It is fully operational and ready for when our facilities can open again to the public.

3. Staffing Changes (Community Services)

There have been some staffing changes within the Community Services department recently.

- The Didsbury Neighborhood Place Administrative Assistant has resigned, after receiving a new position with another company.
- We are replacing this full-time position with a shared position between Recreation and DNP and utilizing an existing employee for this role. Portions of this role specific to the Mountain View Family Resource Network contract will also move to our current Communications staff.
- With the cancellation of Summer Fun, DOSCA staff have been repurposed to assist with the newly-developed FCSS COVID-response programs and the new MVFRN contract for a 20-week term, essentially moving their DOSCA costs to other areas of the organization that are grant-funded.
- These changes have resulted in decreased staff costs for Programs, Communications and have eliminated staffing costs from DOSCA for a 20-week period, until this program can hopefully reopen.

4. Mountain View Parent Link (Community Services/DNP)

We will be sending off the final financial report for the Mountain View Parent Link program next week, essentially closing the chapter for the good work and important relationships that came as a result of Parent Link. On April 1, 2020 we officially took on the development and operation of the Mountain View Family Resource Network and are working to establish new programs, links and relationships that will benefit families and children aged 0-18 years within Mountain View County.

5. Didsbury FCSS Programs (Community Services/DNP)

The last five weeks has seen numerous new programs being launched by Didsbury FCSS: Caring Calls; Doorstep Companions; From Didsbury, With Love; Birthday Drive-bys; Spring Clean-up Contest; Chalk of the Town contest; and most recently, the signage campaign for our local essential workers.

6. Legislative Services (Manager of Legislative Services)

There has been a change to the organizational structure, where Economic Development will fall under the Legislative Services department with the Economic Development Officer reporting to the Manager of Legislative Services.

7. Town Office Flags

The Town flags are at half-mast out of respect to those who lost their lives to COVID-19. They will remain at half-mast until the opening of the Town Office on June 1st.

8. Council Chambers

The Council Chambers will remain closed due to the Provincial restrictions on public attendance/gathering levels. Council meetings will continue to be conducted using ZOOM Meeting until the restrictions are lessened or lifted.

9. Didsbury Economic Development Advisory Committee

We are looking at holding the first DEDAC meeting and orientation in early June.

10. Other Committee Start-ups

Administration will be reaching out shortly with the details and to organize meetings for the Development Incentives Committee and ICC.

11. Back Laneways (Public Works)

Operations has become aware of several back lane sites around Town, which have experienced detrimental spring thaw effects. Ops is currently compiling a list of sites and the department will prepare site-specific remediation plans. Each site is different and some sites require top up of surface gravels, some sites require ditching, others will require a more intrusive approach to repair. Operations intends to implement a yearly R&M program specifically to address the back lanes throughout town similar to how we manage the sidewalk program.

12. Street Sweeper (Public Works)

The Town's sweeper is now repaired and operational again, cleaning the streets.



13. First Quarter Financial Report (Chief Financial Officer)

Attached is the first quarter financial report.

14. First Quarter Development Report (Planning & Development)

Attached is the first quarter development statics.

15. April Action Request & Summary (Financial Services)

Attached is the Action Request Report for April 2020.

Town of Didsbury - 1st Quarter Financial Statement (January 1, 2020 to March 31, 2020)

	Quarter 1 2020 Actual	Quarter 2 2020 Actual	Quarter 3 2020 Actual	Quarter 4 2020 Actual	Cumulative YTD Actual	2020 Budget (May 12/20)	% of Budget
Revenues - by department							
Net municipal taxes	(506,772)	-	-	-	(506,772)	4,676,174	-
General municipal revenue	291,858	-	-	-	291,858	860,000	34%
Council	-	-	-	-	-	-	-
General Administration	54,434	-	-	-	54,434	171,574	32%
Community Services							
FCSS	58,170	-	-	-	58,170	174,384	33%
DOSCA	38,176	-	-	-	38,176	201,000	19%
Didsbury Neighborhood Place	1,266	-	-	-	1,266	39,298	3%
Programming	520	-	-	-	520	8,750	6%
	98,132	-	-	-	98,132	423,432	23%
Recreation Services							
Arena	74,180	-	-	-	74,180	391,082	19%
Aquatics	27,980	-	-	-	27,980	396,482	7%
Ice Plant	-	-	-	-	-	101,900	-
Curling Rink	19,211	-	-	-	19,211	43,920	44%
Parks	-	-	-	-	-	10,475	-
MPR	3,804	-	-	-	3,804	17,000	22%
Concession	1,650	-	-	-	1,650	3,575	46%
Train Station	5,035	-	-	-	5,035	10,000	50%
Memorial Complex	342	-	-	-	342	-	-
Other Community Facilities	-	-	-	-	-	-	-
	132,203	-	-	-	132,203	974,434	14%
Communications/Marketing	-	-	-	-	-	-	-
Culture							
Museum	-	-	-	-	-	-	-
Library	-	-	-	-	-	114,022	0%
	-	-	-	-	-	114,022	0%
Protective Services							
RCMP	39,260	-	-	-	39,260	366,725	11%
Fire Department	92,495	-	-	-	92,495	228,935	40%
Emergency Management	-	-	-	-	-	-	-
Municipal Enforcement	32,167	-	-	-	32,167	83,450	39%
	163,922	-	-	-	163,922	679,110	24%
Planning and Development							
Planning and Development	6,640	-	-	-	6,640	62,000	11%
Economic Development	32,725	-	-	-	32,725	50,000	65%
Subdivision	-	-	-	-	-	390,595	0%
	39,365	-	-	-	39,365	502,595	8%
Public Works							
Roads and Streets	89,155	-	-	-	89,155	114,900	78%
Cemetery	2,300	-	-	-	2,300	23,800	10%
Campground	-	-	-	-	-	25,000	0%
	91,455	-	-	-	91,455	163,700	56%
Utilities							
Water Utility	336,393	-	-	-	336,393	1,375,020	24%
Wastewater Utility	274,748	-	-	-	274,748	1,053,801	26%
Solid Waste Utility	139,610	-	-	-	139,610	530,000	26%
	750,751	-	-	-	750,751	2,958,821	25%
Total Operating Revenue	1,115,349	-	-	-	1,115,349	11,523,862	10%

	Quarter 1 2020 Actual	Quarter 2 2020 Actual	Quarter 3 2020 Actual	Quarter 4 2020 Actual	Cumulative YTD Actual	2020 Budget (May 12/20)	% of Budget
Expenditures - by department							
Council	58,168	-	-	-	58,168	250,184	23%
General Government	210,151	-	-	-	210,151	868,225	24%
Community Services							
FCSS	50,423	-	-	-	50,423	220,470	23%
DOSCA	34,658	-	-	-	34,658	201,000	17%
Didsbury Neighborhood Place	6,676	-	-	-	6,676	39,298	17%
Programming	20,116	-	-	-	20,116	59,886	34%
	111,873	-	-	-	111,873	520,655	21%
Recreation Services							
Arena	148,862	-	-	-	148,862	627,363	24%
Aquatics	153,680	-	-	-	153,680	747,015	21%
Ice Plant	32,132	-	-	-	32,132	101,900	32%
Curling Rink	36,637	-	-	-	36,637	128,160	29%
Parks	44,174	-	-	-	44,174	279,576	16%
MPR	11,073	-	-	-	11,073	40,840	27%
Concession	944	-	-	-	944	2,000	47%
Train Station	11,671	-	-	-	11,671	40,595	29%
Memorial Complex	58,071	-	-	-	58,071	184,708	31%
Other Community Facilities	5,284	-	-	-	5,284	9,919	53%
	502,528	-	-	-	502,528	2,162,076	23%
Communications/Marketing	6,091	-	-	-	6,091	97,850	6%
Culture							
Museum	1,530	-	-	-	1,530	31,650	5%
Library	90,080	-	-	-	90,080	317,572	28%
	91,610	-	-	-	91,610	349,222	26%
Protective Services							
RCMP	40,435	-	-	-	40,435	725,705	6%
Fire Department	73,020	-	-	-	73,020	582,020	13%
Emergency Management	3,829	-	-	-	3,829	20,265	19%
Municipal Enforcement	61,085	-	-	-	61,085	332,636	18%
	178,369	-	-	-	178,369	1,660,626	11%
Planning and Development							
Planning and Development	67,808	-	-	-	67,808	227,016	30%
Economic Development	6,625	-	-	-	6,625	116,325	6%
Subdivision	91,792	-	-	-	91,792	390,595	24%
	166,225	-	-	-	166,225	733,936	23%
Public Works							
Roads and Streets	341,423	-	-	-	341,423	1,756,684	19%
Cemetery	21,475	-	-	-	21,475	60,022	36%
Campground	7,941	-	-	-	7,941	55,561	14%
	370,839	-	-	-	370,839	1,872,267	20%
Utilities							
Water Utility	196,937	-	-	-	196,937	1,375,020	14%
Wastewater Utility	69,243	-	-	-	69,243	1,053,801	7%
Solid Waste Utility	96,973	-	-	-	96,973	530,000	18%
	363,153	-	-	-	363,153	2,958,821	12%
Contingency	-	-	-	-	-	50,000	0%
Total Expenditures	2,059,007	-	-	-	2,059,007	11,523,862	18%
Tax Support	(943,658)	-	-	-	(943,658)	-	

2020 Capital Schedule (current year projects)**		Capital Spending			Budgeted Funding						
		Actual to Mar 31, 2020	Budget	Status*	Operations	Reserves	Grants	Debt	Developer Contribution	Sales Proceeds	TOTAL
Land											
East Reservoir Land Acquisition	Utilities	-	200,000	IP	-	-	200,000	-	-	-	200,000
Infrastructure											
East Reservoir Design Phase	Utilities	-	175,000	IP	-	-	-	-	175,000	-	175,000
Pedestrian Connectivity- Shantz	Public Works	-	150,000	NS	-	-	150,000	-	-	-	150,000
15th Ave. Storm Water Main Extension	Public Works	-	1,070,000	IP	-	-	1,070,000	-	-	-	1,070,000
Westhill Place Sanitary Service Line Repl.	Utilities	-	94,000	IP	-	94,000	-	-	-	-	94,000
Pedestrian Connectivity- Memorial Park	Public Works	-	74,000	NS	-	-	74,000	-	-	-	74,000
Pedestrian Connectivity- High School	Public Works	-	206,000	NS	-	-	206,000	-	-	-	206,000
Buildings											
AG Foods Building Acquisition	Administration	-	990,000	NS	-	990,000	-	-	-	-	990,000
Arena Floor & Boards Replacement**	Recreation/Parks	-	1,200,000	IP	-	600,000	600,000	-	-	-	1,200,000
Machinery & Equipment											
Floor Scrubbing Machine	Recreation/Parks	8,303	8,500	C	8,500	-	-	-	-	-	8,500
Mower (1)	Recreation/Parks	-	45,000	NS	-	42,300	-	-	-	2,700	45,000
Solar Crosswalk 20 Ave/16 St	Public Works	-	20,000	NS	-	-	20,000	-	-	-	20,000
Skid Steer annual program	Public Works	-	50,000	NS	3,500	-	-	-	-	46,500	50,000
Grand Total					12,000	1,726,300	2,320,000	-	175,000	49,200	4,282,500

2019 Capital Schedule (projects carried over)***

Asset Group	Department	2020 Actual to March 31, 2020	Budget	Status*	Operations	Reserves	Grants	Debt	Other	Sales Proceeds	TOTAL
Electronic hardware/software											
Website/stock photo update	Communications	27,891	30,000	C	-	30,000	-	-	-	-	30,000
Vehicles											
321 Pumper Truck	Protective Services	77,193	775,000	IP	-	387,500	-	-	387,500	-	775,000
Machinery & Equipment											
Camera/Silent partner partition/Radar	Protective Services	-	15,000	NS	-	15,000	-	-	-	-	15,000
Playground project - WestHeights	Recreation/Parks	37,431	40,000	IP	-	40,000	-	-	-	-	40,000
Playground project - Valarosa	Public Works	-	15,000	IP	-	15,000	-	-	-	-	15,000

*Status: Not started ("NS"), In Progress ("IP"), Completed ("C")

** 2020 Capital Budget Approved February 11, 2020; Amended April 28, 2020

*** 2019 Capital Budget Approved February 12, 2020; Amended November 12, 2019

RESIDENTIAL DEVELOPMENTS

	Q1	Q2	Q3	2020
<i>Permits Issued – All development relating to Residential Use</i>	11	-	-	11
<i>Total Construction Values [in the \$ millions]</i>	(957,000)	-	-	(957,00)
<i>Date of First Permit Issued</i>	Mar. 11	-	-	Mar. 11
<i>Date of Last Permit Issued</i>	Mar. 20	-	-	-

Note: Residential Development consists of Dwellings, Accessory Buildings, Additions, Decks, Suites, Demolitions & Misc.

COMMERCIAL DEVELOPMENTS

	Q1	Q2	Q3	2020
<i>Permits Issued – All development related Commercial Use</i>	5	-	-	5
<i>Total Construction Values [in the \$ millions]</i>	(159,000)	-	-	(159,000)
<i>Date of First Permit Issued</i>	Jan. 17	-	-	Jan. 17
<i>Date of Last Permit Issued</i>	Mar. 12	-	-	

Note: Commercial Development consists of Commercial Retail Units, Changes of Use, Signage and Misc.

LAND USE APPLICATIONS & APPEALS

	Q1	Q2	Q3	2020
<i>Subdivisions- Approved</i>	1	-	-	1
<i>Redesignations- Approved</i>	-	-	-	-
<i>Development & Subdivision Appeals</i>	-	-	-	-

Certificates of Compliance

Though not fully accurate, the number of Compliance Letters issued is a reflection of real estate activity in the town as the issuing of a Compliance Letter often accompanies the selling of a property. For the most part, Compliance Letters issued by the Development Office are done so for Residential lots.

	Q1	Q2	Q3	2020
<i>Certificates of Compliance Issued</i>	13	-	-	13

April, 2020

<u>Department</u>	<u>Previous Outstanding</u>	<u>Current Monthly Requests</u>	<u>Completed</u>	<u>Total Outstanding</u>	<u>Action Request # Outstanding</u>
Public Works		14	14	0	
Municipal Enforcement		24	24	0	
Finance				0	
Waste Management		11	11	0	
Comm Services		1	1	0	
D.N.P.				0	
Administration		1	1	0	
Other				0	
Legislative & Plan/Dev				0	
Fire Department				0	
Parks / Recreation		2	2	0	
Totals	0	53	53	0	

2020 ACTION REQUESTS LISTING

MONTH	STREETS	WATER SEWER	PW - PROPERTY	Solid Waste	ANIMALS	Vehicles	ME - Property	Parks/ Rec	Admin	CS	Other	TOTAL
April	III III	II	III	III III I	III III	III	III-III	II	I	I	III	
	8	2	4	11	9	4	8	2	1	1	3	53

- 8 STREETS Ice damming along street, Culvert filling up at Hwy 582, Clear intersection of ice, Co-op Road needs repair, Pavement needs fixing, Asphalt breaking up, Street sweeper creating dust, Valarosa Drive is in very rough shape
- 2 WATER/SEWER Overland/underland waterline, Yellow tinge in water
- 4 PW - PROPERTY Water flow low, Town Property lawn torn up, Valve sticking out of property, White pipe sticking up in grass,
- 11 SOLID WASTE Empty bin, 9 bins not picked up, Wondering why green bins are being picked up with black bin
- 9 ANIMALS Neighbor breeding dogs, Dog barking in neighbourhood, Muskrat in garage, Dog attack, Report about dog attack, Ground Squirrel issue SW Didsbury, Chickens in Town, Dog running at large, Dogs barking,
- 4 VEHICLES Gravel truck with no tarp on, Vehicles blocking parking pad, Parking trailer on street, Trailer unhooked
- 8 ME - Property Information on having a Drive In Church at ZEMC, Birthday parade in Valarosa, Drainage issue, Vacant property getting mice, Cardboard behind Mini-mall, Neighbours dog/quad issues, Parking RV Trailer on property, RV trailer on front driveway, Social distancing at Basketball Court
- 2 PARKS Vehicle in green space by Mobile Home Park, Ice at Memorial Park walkway
- 1 ADMIN Information on recycling
- 1 CS Electronic sign at MPR
- 3 OTHER Report of harassment, Information on Social Distancing, Social distancing at Basketball Court



COUNCIL MEETING DATE	May 26, 2020
SUBJECT	Council Reports
ORIGINATING DEPARTMENT	Legislative Services
AGENDA ITEM	8.2

BACKGROUND/PROPOSAL:

Through a roundtable format, Council will provide updates and reports that would be of interest.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

ALIGNMENT WITH STRATEGIC PLAN

Strategic Priority 1. Organizational Excellence

RECOMMENDATION

That Council move to accept the Council Verbal reports for May 26, 2020 as information.