



TOWN OF DIDSBURY AGENDA
Regular Council Meeting

Tuesday, April 11, 2023, 6:00 pm
Council Chambers 1606 14 Street

Pages

1.	<u>CALL TO ORDER</u>	
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11. COUNCIL MEETING HIGHLIGHT

12. QUESTION PERIOD

13. CLOSED MEETING

- 13.1 Development Proposal as per Section 16, 23 and 25 of the FOIP Act
- 13.2 ICF Renegotiation as per Section 21 of the FOIP Act
- 13.3 Land Development as per Section 17 and 23 of the FOIP Act
- 13.4 Bulk Water as per Section 17 and 24 of the FOIP Act
- 13.5 Council Code of Conduct Complaint 23-05 as per Section 17 and 23 of the FOIP Act

14. RECONVENE

15. ADJOURNMENT



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: *The Place to Grow.*

Mission: *Creating the Place to Grow.*

MEETING DATE: April 11, 2023
SUBJECT: Auditors MNP LLP
ORIGINATING DEPARTMENT: Corporate Services

BACKGROUND/PROPOSAL:

Melisa Milne and Nicole McAndrew of MNP LLP will be in attendance to present to Council the 2022 Audit Findings Report and Audit Report followed by a presentation of the financial statements by Administration.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

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

Council will be asked to formally approve the Financial Statements during the *Business Arising from Delegations* section of the meeting.

ALIGNMENT WITH STRATEGIC PLAN

1. Economic Prosperity
2. An Informed & Engaged Community

RECOMMENDATION

That Council thank the representatives from MNP LLP for their presentation on the 2022 Audit Findings Report and Audited Financial Statements.

Town of Didsbury

2022 Audit Findings

Report to Council

December 31, 2022

Melisa Milne, CPA, CA
T: 403.309.1230
E: melisa.milne@mnp.ca



April 11, 2023

Members of Council of Town of Didsbury

Dear Council:

We are pleased to submit to you this report for discussion of our audit of the financial statements of Town of Didsbury (the "Town") as at December 31, 2022 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Council.

We have substantially completed our audit of the financial statements of the Town which has been carried out in accordance with Canadian generally accepted auditing standards.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Mayor and Councilors of the Town. A draft copy of our proposed Independent Auditor's Report is attached at the end of this report.

This report is intended solely for the information and use of Council and management and should not be distributed to or used by any other parties than these specified parties.

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

We would like to express our appreciation for the excellent cooperation we have received from management and employees with whom we worked.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,

A handwritten signature in black ink that reads "MNP LLP". The letters are stylized and connected, with a cursive-like flow.

Chartered Professional Accountants

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Introduction

As auditors, we report to the Mayor and Councilors on the results of our examination of the financial statements of Town of Didsbury (the "Town") as at and for the year ended December 31, 2022. The purpose of this Audit Findings Report is to assist you, as members of Council, in your review of the results of our audit. To facilitate in your understanding of our findings, Appendix A to this report summarizes our audit process.

Our report will discuss the status of our engagement, as well as communicate to you significant audit, accounting and reporting matters arising from our procedures.

We hope that this report is of assistance to you, and we look forward to discussing our findings and answering your questions.

Engagement Status

We have substantially completed our audit of the financial statements of the Town and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the remaining outstanding legal confirmations;
- Receipt of the signed management representation letter;
- Discussion of subsequent events with Council;
- Council's review and approval of the financial statements.

Independent Auditor's Report

We expect to have the above procedures completed and to release our Independent Auditor's Report on April 11, 2023.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Mayor and Councilors of the Town. A draft copy of our proposed Independent Auditor's Report has been included with this report.

Significant Audit, Accounting and Reporting Matters

Audit and Reporting Matters

The following significant matters arose during the course of audit that we wish to bring to your attention.

Area	Comments
Changes from Audit Service Plan	There were no deviations from the Audit Service Plan previously presented to you. Please refer to Appendix B for the significant areas and our audit responses.
Difficulties Encountered	No significant limitations were placed on the scope or timing of our audit.
Identified or Suspected Fraud	<p>Due to the inherent limitations of an audit and the nature of fraud, including attempts at concealment through forgery or collusion, an audit conducted in accordance with Canadian generally accepted auditing standards cannot be relied upon to detect fraud.</p> <p>While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.</p>
Identified or Suspected Non-Compliance with Laws And Regulations	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements.
Matters Arising in Connection With Related Parties	No significant matters arose during the course of our audit in connection with related parties of the Town.

Area	Comments
Significant Deficiencies in Internal Control	<p>Our audit process focuses on understanding the controls utilized in management's reporting systems, including for estimates, to the extent necessary to identify overall and specific financial reporting risks. This risk assessment allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing.</p> <p>It is important to note that our assessment was not, nor was it intended to be, sufficient to comment or conclude on the sufficiency of internal controls.</p> <p>We are required under Canadian generally accepted auditing standards to communicate all significant deficiencies identified during an audit to Council on a timely basis. However, we may not be aware of all significant deficiencies that do, in fact, exist.</p> <p>While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention</p>
Matters Arising from Discussions With Management	<p>We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the Town.</p> <p>There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.</p>
Significant Differences	<p>A few significant adjustments were proposed to management with respect to the December 31, 2022 financial statements. A summary of significant differences has been included as Appendix C to this report.</p>
Other Information	<p>Pursuant to our responsibilities under Canadian generally accepted auditing standards, we have reviewed other financial and non-financial information included in documents containing the financial statements and our Independent Auditor's Report thereon. We review these documents for the purpose of ensuring their content does not contradict information derived from our audit procedures.</p>
Final Materiality	<p>Materiality is a concept used to assess the significance of misstatements or omissions that are identified during the audit and is used to determine the level of audit testing that is carried out. The scope of our audit work is tailored to reflect the relative size of operations of the Town, and is affected by our assessment of materiality and audit risk.</p> <p>Final materiality used for our audit was \$285,000 for December 31, 2022 and \$285,000 for December 31, 2021.</p>

Auditor's Views of Significant Accounting Practices

The application of Canadian public sector accounting standards allows and requires the Town to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.

As auditors, we are uniquely positioned to provide open and objective feedback regarding your Town's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.

Area	Comments
Accounting Policies	The accounting policies used by the Town are appropriate and have been consistently applied.
Financial Statement Disclosures	The disclosures made in the notes to the financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the financial statements.
Other Matters	<p>Effective for year ends beginning on or after April 1, 2022, PS3280 will be in enforcement. This establishes standards on how to account for and report a liability for asset retirement obligations (ARO). ARO's associated with landfills are included in the scope of new PS 3280, PS 3270 Solid Waste Landfill Closure and Post-Closure Liability will be withdrawn.</p> <p>All land held for sale by the Town is currently classified as a financial asset based on the relevant information provided by the Town and the assessment of PS 1201 performed by MNP. This presentation matter will be assessed each year. If conditions required by PS 1201 are found not to have been met during fiscal 2023, there could be a change in presentation of land held for sale on fiscal 2023 financial statements.</p>

Other Matters

Management Representations

We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.

Auditor Independence

We confirm to Council that we are independent of the Town. Our letter to Council discussing our independence is included as part of the additional materials attached to this report.

Appendix A - MNP Audit Process

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the financial statements considered separately.

Our audit process focused on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment enabled us to concentrate our audit procedures on the areas where differences were most likely to arise. Our assessment was not, nor was it intended to be, sufficient to conclude on the effectiveness or efficiency of internal controls.

During the course of our audit, we have:

- Examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- Assessed the accounting principles used and significant estimates made by management;
- Obtained an understanding of the Town and its environment, the applicable financial reporting framework and the Town's system of internal control (regardless of whether we relied on them for the purpose of the audit), sufficient to identify and assess the risks of material misstatement of the financial statements and to design and perform audit procedures;
- Reviewed and assessed those accounting systems deemed necessary to support our audit opinion;
- Evaluated the overall financial statement presentation;
- Performed a subsequent events review with management;
- Reviewed and assessed the status of contingencies, commitments and guarantees; and
- Reviewed and assessed exposure to environmental liabilities.

We have obtained written representations from management, included as additional materials following this report, in order to confirm oral representations given to us and reduce the possibility of misunderstanding. Specifically, we have obtained written confirmation of significant representations provided on matters that are:

- Directly related to items that are material, either individually or in the aggregate, to the financial statements;
- Not directly related to items that are material to the financial statements, but are significant, either individually or in the aggregate, to the engagement; and
- Matters relevant to management judgments or estimates that are material, either individually or in the aggregate, to the financial statements.

Appendix B - Significant Risk Areas and Responses

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
Deferred revenue and restricted contributions Deferred revenue is complicated in nature due to contributor stipulations and recognition of revenue to match applicable expenditures.	Obtained grant agreements and reviewed them for understanding spending restrictions to ensure costs applied are reasonable. For grants received near year-end, corroborated deferral treatment by inquiring with a staff member involved in spending the grant and/or reviewed the grant agreement as to the status of the project to determine if the grant should have been recognized as spent; reviewed a sample of grants at year-end to ensure they were deferred if necessary
Government transfers Transfers received might be subject to restrictions imposed by the contributors and can therefore only be recognized when expenditures related to the restricted use have been incurred. Risk that revenue that has met the stipulations has not yet been recorded as revenue.	Obtained grant agreements and reviewed them for understanding spending restrictions to ensure costs applied are reasonable.
Expenses - subcontractors Potential for non-compliance with procurement policies with respect to subcontractors.	Obtained procurement policy/confirm policy with management. Added component to expense testing to corroborate adherence to procurement policy in subcontractor expense.
Financial reporting Unauthorized journal entries could be recorded	Obtained fiscal period general ledger and identified journal entries to investigate based on set criteria. Discussed identified entries meeting set criteria with management and obtained supporting documentation for each entry.

Appendix C - Summary of Significant Differences

Significant Unadjusted Differences

Differences Noted	Balance Sheet	Earnings
To record opening SUD balances.	\$ 163,843	\$ (163,843)
To record estimate of sick leave accrual.	\$ (97,306)	\$ 97,306
To consolidate Didsbury Library.	\$ 39,679	\$ (39,679)
To record RCMP retroactive pay	\$ (44,844)	\$ 44,844
Total Unadjusted Differences (Income Effect)		\$ (61,372)

The specific significant unadjusted differences noted above are differences that we believe to be significant to Council. A full list of all unadjusted differences is available upon request.

Canadian generally accepted auditing standards require that we request of management and Council that identified unadjusted differences be corrected. We have made this request of management, however based on both quantitative and qualitative considerations management has decided not to correct those identified differences that remain unadjusted. They have represented to us that in their judgment the unadjusted differences are, both individually and in the aggregate, not material to the financial statements.

We concur with management's representation that the unadjusted differences are not material to the financial statements and, accordingly, these unadjusted differences have no effect on our Independent Auditor's Report.

MNP LLP

Audit Program - Summary of Differences

Client: Town of Didsbury
 Client #: 966928
 Year End: 31/12/2022

Adjusted Differences

Designed to pull all journal entries recorded in the CaseWare file which are classified as "Normal Adjusting" entries

Journal entry #	Ref	Type and Cause of Difference	Adjustment to Earnings/Comprehensive Income Item/Remeasurement Gain(Loss) DR (CR)						Adjustment to Balance Sheet Items DR (CR)								Client Prepared JE (Yes/No)
			Identified (A)	Possible (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance	
Client adjustments DR (CR)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

MNP LLP

Audit Program - Summary of Differences

Client: Town of Didsbury
 Client #: 966928
 Year End: 31/12/2022

Unadjusted Differences

Designed to pull all journal entries (with balances over De Minimis) recorded in the CaseWare file which are classified as "Unrecorded - factua", "Unrecorded - projected", "Unrecorded - judgmenta"

			Adjustment to Earnings/Comprehensive Income Item/Remeasurement Gain(Loss) DR (CR)						Adjustments to Balance Sheet Item DR (CR)							
Journal entry #	Ref	Type and Cause of Difference	Factual/ Judgmental/ Possible (A)	Projected (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance
SUD1	AE1.1/AE1.4	To record opening SUD balances.	-163,842.52	0.00	-163,842.52	0.00	-163,842.52	0.00	0.00	0.00	-78,818.00	0.00	0.00	242,660.52	-163,842.52	0.00
SUD4	BB. 5	To record estimate of sick leave accrual.	97,305.75	0.00	97,305.75	0.00	97,305.75	0.00	0.00	0.00	0.00	-97,305.75	0.00	0.00	97,305.75	0.00
SUD5	RA5. 4	To consolidate Didsbury Library.	-39,679.00	0.00	-39,679.00	0.00	-39,679.00	0.00	0.00	122,725.00	0.00	0.00	0.00	-83,046.00	-39,679.00	0.00
SUD8	AE1. 3	To record RCMP retroactive pay	44,843.67	0.00	44,843.67	0.00	44,843.67	0.00	0.00	0.00	0.00	-44,843.67	0.00	0.00	44,843.67	0.00
Closing equity differences			-61,372	0	-61,372	0	-61,372	0	0	122,725	-78,818	-142,149	0	159,615	-61,372	0
Uncorrected opening differences		Aggregate of uncorrected opening differences carried forward from the prior year engagement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current period differences DR (CR)			-61,372	0	-61,372	0	-61,372	0	0	122,725	-78,818	-142,149	0	159,615	-61,372	
Materiality			285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	
Excess (shortfall)			223,628	285,000	223,628	285,000	223,628	285,000	285,000	162,275	206,182	142,851	285,000	125,385	223,628	

MNP LLP
Audit Program - Summary of Differences

Client: Town of Didsbury
 Client #: 966928
 Year End: 31/12/2022

Insignificant Differences

Threshold of Clearly Trivial **5%** **14,250**

"Clearly trivial" is defined as an amount that would not need to be accumulated because the auditor/practitioner expects that the accumulation of such amounts clearly would not have a material effect on the financial statements.

Designed to pull all journal entries recorded in the CaseWare file which are classified as "Unrecorded - factual", "Unrecorded - projected", "Unrecorded - judgmental" entries AND determined to be UNDER the threshold for "clearly trivial"

The Clearly Trivial Threshold can be modified by selecting the De Minimis button at the top of the tab and selecting an appropriate threshold between 2-5%. Preparers should keep differences less than De Minimis in the back of his/her mind because aggregated with other differences, they may be material.

			Adjustment to Earnings/Comprehensive Income Item/Remeasurement Gain(Loss) DR (CR)						Adjustments to Balance Sheet Item DR (CR)							
Journal entry #	Ref	Type and Cause of Difference	Identified (A)	Possible (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance
SUD2	E. 4	To adjust for inventory not recorded in Financials at year-end.	-10,943.87	0.00	-10,943.87	0.00	-10,943.87	0.00	0.00	10,943.87	0.00	0.00	0.00	0.00	-10,943.87	0.00
SUD3	40. 2	To record likely aggregate difference in payroll testing for CPP and EI differences.	0.00	-4,205.00	-4,205.00	0.00	-4,205.00	0.00	0.00	4,205.00	0.00	0.00	0.00	0.00	-4,205.00	0.00
SUD7	NN.11	To accrue calculated difference in interest accrual per interest reasonability.	-6,228.45	0.00	-6,228.45	0.00	-6,228.45	0.00	0.00	0.00	0.00	6,228.45	0.00	0.00	-6,228.45	0.00
Aggregate of insignificant differences identified			-17,172	-4,205	-21,377	0	-21,377	0	0	15,149	0	6,228	0	0	-21,377	0

Accumulated Unadjusted & Insignificant Differences

Accumulated unadjusted & insignificant differences	-78,544	-4,205	-82,749	0	-82,749	0	0	137,874	-78,818	-135,921	0	159,615	-82,749
Materiality	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000
Excess of accumulated unadjusted differences over materiality	206,456	280,795	202,251	285,000	202,251	285,000	285,000	147,126	206,182	149,079	285,000	125,385	202,251

Uncorrected Opening Differences

			Adjustment to Earnings/Comprehensive Income Item DR (CR)					Adjustments to Balance Sheet Item DR (CR)							
Year	Type and Cause of Difference	Identified (A)	Possible (B)	Likely Aggregate	Income Tax Effect	Net Income after tax	RM Gain (Loss)	Opening Equity	Current Assets	Other Assets	Current Liabilities	LT Liabilities	Other Equity	Closing Equity	Out of Balance
Closing equity differences		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Management Representations

(See Attached)

Draft Independent Auditor's Report

(See Attached)

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

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

Report on Other Legal and Regulatory Requirements

Debt Limit Regulation

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

Supplementary Accounting Principles and Standards Regulation

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

Red Deer, Alberta

April 11, 2023

Chartered Professional Accountants

Independence Communication

(See Attached)

Town of Didsbury
Box 790
Didsbury, AB T0M 0W0

April 11, 2023

MNP LLP
400 - 4311 54 Ave
Red Deer, Alberta T4N 4L9

To Whom It May Concern:

In connection with your audit of the financial statements of Town of Didsbury (the "Municipality") as at December 31, 2022 and for the year then ended, we hereby confirm to the best of our knowledge and belief, the following representations made to you during the course of your audit.

We understand that your audit was made in accordance with Canadian generally accepted auditing standards. Accordingly, the audit included an examination of the accounting system, controls and related data, and tests of the accounting records and such other auditing procedures as you considered necessary in the circumstances, for the purpose of expressing an opinion on the financial statements. We also understand that such an audit is not designed to identify, nor can it necessarily be expected to disclose, misstatements, non-compliance with laws and regulations, fraud or other irregularities, should there be any.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 20, 2022, for the preparation and fair presentation of the Municipality's financial statements in accordance with Canadian public sector accounting standards. We believe these financial statements are complete and present fairly, in all material respects, the financial position of the Municipality as at December 31, 2022, and the results of its operations and its cash flows, in accordance with Canadian public sector accounting standards.
2. All transactions have been recorded in the accounting records and are reflected in the financial statements, and are reported in the appropriate period.
3. We acknowledge that we are responsible for the accounting policies followed in the preparation of the Municipality's financial statements. Significant accounting policies, and any related changes to significant accounting policies, are disclosed in the financial statements. The selection of accounting policies is appropriate in accordance with the requirements of Canadian public sector accounting standards, and are applied consistently throughout the financial statements.
4. All significant judgments made in making the accounting estimates have taken into account all relevant information of which we are aware.
5. The selection and application of the methods, assumptions and data used in making the accounting estimates are consistent and appropriate.

6. Disclosures related to accounting estimates, including disclosures describing estimation uncertainty, are complete and are reasonable in the context of Canadian public sector accounting standards.
7. Appropriate specialized skills or expertise have been applied in making the accounting estimates.
8. No subsequent event requires adjustment to the accounting estimates and related disclosures included in the financial statements.
9. We are aware of and concur with the contents and results of the attached journal entries prepared by you, and accept responsibility for the financial statement effects of the entries.
10. We believe the effects of those uncorrected financial statement differences aggregated by you during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. A summary of these differences has been attached as Appendix A to this written representation.
11. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
12. All events or transactions that have occurred subsequent to the statement of financial position and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed appropriately in the financial statements.
13. All plans or intentions that may affect the carrying value or classification of assets and liabilities are appropriately reflected in the financial statements in accordance with Canadian public sector accounting standards.
14. All liabilities, both known and contingent, requiring recognition or disclosure in the financial statements in accordance with the requirements of Canadian public sector accounting standards have been adjusted or disclosed as appropriate.
15. All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.
16. All assets, wherever located, to which the Municipality had satisfactory title at the year-end, have been fairly stated and recorded in the financial statements. The assets are free from hypothecation, liens and encumbrances, except as noted in the financial statements. We have disclosed the nature and carrying amounts of any assets pledged as collateral. All assets of uncertain value, and restrictions imposed on assets, are appropriately reported in the financial statements.
17. All aspects of laws, regulations or contractual agreements, including non-compliance, are appropriately reflected in the financial statements.
18. All restricted cash has been appropriately designated and separated from operating funds.
19. All cash accounts have been appropriately recorded in the financial statements and all terms and associated conditions have been disclosed to you in full. We have provided you with the most current banking agreements.

20. Investments in marketable securities are appropriately recorded in the financial statements in accordance with the requirements of Canadian public sector accounting standards. All events or circumstances giving rise to impairments are reflected in the financial statements.
21. Accounts and contributions receivable are correctly described in the records and represent valid claims as at December 31, 2022. An appropriate allowance has been made for losses from uncollectible accounts and for costs or expenses that may be incurred with respect to sales made or services rendered.
22. Inventory is correctly recorded in the financial statements in accordance with the requirements of Canadian public sector accounting standards. All required provisions for slow-moving, obsolete, and unsaleable stock have been recorded. Inventory does not include any goods on consignment to others or goods invoiced to customers.
23. All charges to tangible capital assets represent capital expenditures. No expenditures of a capital nature were charged to operations of the Municipality. Depreciation of property, plant and equipment has been recorded according to our best estimates of their useful lives. All events or circumstances giving rise to impairments are appropriately reflected in the financial statements.
24. Government transfers have been recognized when the transfer is authorized, and all eligibility criteria have been met.
25. All long-term debt has been appropriately recorded in the financial statements. All payments and accrued interest have been accounted for. The current portion of long-term debt is appropriately classified. All terms and conditions have been fully disclosed in the financial statements. We have provided you with the most current debt and financing agreements.
26. Employee future benefits have been appropriately recorded in the financial statements according to the requirements of Canadian public sector accounting standards. All actuarial assumptions and valuations have been disclosed to you in full and are appropriate.
27. Revenue has been recognized only where sales have been made and items delivered, or services rendered, and the amounts have been collected or are collectible. Revenues do not include any amounts arising from consignment sales or from any other transaction from which the Municipality is not entitled to the proceeds.
28. We have identified all financial instruments, including derivatives, and hedging relationships. These have been appropriately recorded and disclosed in the financial statements in accordance with the requirements of Canadian public sector accounting standards.
29. We have identified all known or potential contaminated sites and the costs associated with the remediation of these sites have been appropriately accounted for and disclosed in the financial statements in accordance with Canadian public sector accounting standards.

Information Provided

1. We have responded fully to all inquiries made to us and have made available to you:
 - A complete record of all financial records that are relevant to the preparation and presentation of the financial statements;
 - Additional information that you have requested from us for the purpose of your audit;
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
2. We acknowledge management's responsibility for the design, implementation and operation of controls that have been designed to prevent and detect fraud.
3. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low.
4. Where the impact of any frauds or suspected frauds, and non-compliance or possible non-compliance with laws and regulations, has a material effect on the financial statements, we have disclosed to you all known significant facts relating thereto, including circumstances involving management, employees having significant roles over controls, and others. We have made known to you any allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators and others. The effects of such events, if any, are properly presented in the financial statements.
5. We have disclosed to you all deficiencies in the design or operation of internal controls over financial reporting of which we are aware.
6. We have disclosed to you all aspects of laws, regulations or contractual agreements that may affect the financial statements, including non-compliance.
7. We have disclosed to you the identities of all related parties to the Municipality and all related party relationships and transactions of which we are aware.
8. We have no knowledge of side agreements (contractual or otherwise) with any parties that have not been disclosed to you.
9. There are no discussions with your firm's personnel regarding employment with the Municipality.

Other Information

10. We have informed you of all the documents containing other information that comprise our annual report. Further, the financial statements and the other information provided to you prior to the date of your audit report are consistent with one another, and the other information does not contain any material misstatements.

Professional Services

- 1. We acknowledge the engagement letter dated December 20, 2022, which states the terms of reference regarding your professional services.
- 2. We are not aware of any reason why MNP LLP would not be considered independent for purposes of the Municipality’s audit.

Sincerely,

Town of Didsbury

Signature

Title

Independent Auditor's Report

To the Mayor and Council of Town of Didsbury:

Opinion

We have audited the consolidated financial statements of Town of Didsbury (the "Town"), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes and schedules to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

April 11, 2023

Council
Town of Didsbury
Box 790
Didsbury, AB T0M 0W0

Dear Sirs/Mesdames:

We have been engaged to audit the consolidated financial statements of Town of Didsbury (the "Municipality") as at December 31, 2022 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the Municipality and its related entities or persons in financial reporting oversight roles at the Municipality and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are not aware of any relationship between the Municipality and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2022 to the date of this letter.

We hereby confirm that MNP is independent with respect to the Municipality within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Alberta as of the date of this letter.

This report is intended solely for the use of Council, management and others within the Municipality and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you at our meeting. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,

MNP LLP

Chartered Professional Accountants

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MADE ^{IN} CANADA

And proud of it!

At MNP we're proud to be the national accounting, consulting and tax firm that is 100% Made in Canada.

Our history defines who we are and our approach to business. Being a Canadian firm has helped shape our values, our collaborative approach, and the way we work with our clients, engaging them every step of the way.

We have a unique perspective. Our decisions are made here – decisions that drive Canadian business and help us all achieve success — and we know the impact that our choices have on the cities and towns we call home.

Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

Being 100% Canadian is something we wear proudly. This country provides us with great opportunities, and we're here to help our clients seize the opportunities so we can create a brighter future for the generations to come.



Wherever business takes you

MNP.ca



Wherever business takes you

[MNP.ca](https://mnp.ca)

Consolidated Financial Statements of

TOWN OF DIDSBURY

Year ended December 31, 2022

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MANAGEMENT REPORT

To the Mayor and Council of the Town of Didsbury

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

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

The elected Council and the Audit Committee are composed entirely of neither management nor employees of the County. The Audit Committee has the responsibility of meeting with management and external auditors to discuss the internal controls over the financial reporting process, auditing matters and financial reporting issues. The Council is responsible for recommending the appointment of the County's external auditors.

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

Ethan Gorner, Chief Administrative Officer

April 11, 2023

TOWN OF DIDSBURY

Consolidated Statement of Financial Position

December 31, 2022, with comparative information for 2021

	2022	2021
Financial assets		
Cash and cash equivalents (Note 2)	\$ 8,568,332	\$ 8,258,018
Connect First Credit Union shares	14,439	13,757
Taxes and grants in place of taxes (Note 3)	499,954	350,839
Trade and other receivables (Note 4)	2,209,143	2,824,109
Loans receivable (Note 5)	206,902	284,504
Land held for resale (Note 6)	1,508,958	1,508,958
	13,007,728	13,240,185
Financial liabilities		
Accounts payable and accrued liabilities	1,133,931	787,391
Deposit liabilities	35,248	37,624
Employee benefit obligation (Note 7)	140,945	114,211
Deferred revenue (Note 8)	2,809,467	3,934,661
Long-term debt (Note 9)	2,651,785	3,196,289
	6,771,376	8,070,176
Net financial assets	6,236,352	5,170,009
Non-financial assets		
Tangible capital assets (Schedule II)	62,714,885	62,385,630
Inventory for consumption	48,750	52,593
Prepaid expenses and deposits	99,819	31,297
	62,863,454	62,469,520
Contingent liabilities (Note 19)		
Commitments (Note 20)		
Accumulated surplus (Note 12)	\$ 69,099,806	\$ 67,639,529

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

TOWN OF DIDSBURY

Consolidated Statement of Operations

Year ended December 31, 2022, with comparative information for 2021

	Budget	2022	2021
	(note 23)		
Revenue			
Net municipal property taxes (Note 14)	\$ 4,923,996	\$ 4,931,774	\$ 4,743,431
Government transfers for operating (Note 15)	1,282,233	1,263,640	1,761,710
Sales and user fees	4,699,864	4,137,127	4,405,025
Franchise fees	815,000	896,231	794,074
Investment income	50,000	178,006	49,556
Penalties and fines	127,500	137,165	128,720
Licenses and permits	130,000	139,396	90,026
Total revenue	12,028,593	11,683,339	11,972,542
Expenses (Note 16)			
Legislative	298,358	278,960	298,159
Administration	1,192,666	1,003,898	972,087
Protective services	1,857,450	1,810,050	1,603,501
Transportation services	2,225,453	2,250,668	2,251,676
Water and wastewater services	2,471,021	2,465,087	2,402,816
Waste management services	519,955	519,754	509,150
Planning and development	642,605	603,676	485,496
Recreation, parks and culture	2,964,244	2,861,854	2,469,122
Community services	546,348	488,642	451,670
Total expenses	12,718,100	12,282,589	11,443,677
Excess (deficiency) of revenue over expenses before other	(689,507)	(599,250)	528,865
Other			
Government transfers for capital (Note 15)	3,269,000	2,098,416	744,061
Contributed assets	-	-	387,428
Loss on disposal of tangible capital assets	-	(38,889)	(265,113)
Excess of revenue over expenses	\$ 2,579,493	\$ 1,460,277	\$ 1,395,241
Accumulated surplus, beginning of year	67,639,529	67,639,529	66,244,288
Accumulated surplus, end of year	\$ 70,219,022	\$ 69,099,806	\$ 67,639,529

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

TOWN OF DIDSBURY

Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	Budget	2022	2021
Excess of revenue over expenses	\$ 2,579,493	\$ 1,460,277	\$ 1,395,241
Acquisition of tangible capital assets	(3,827,000)	(2,622,509)	(3,297,131)
Amortization of tangible capital assets	2,246,584	2,246,584	2,308,331
Loss on disposal of tangible capital assets	-	38,889	265,113
Proceeds on disposal of tangible capital assets	-	7,781	881,414
	999,077	1,131,022	1,552,968
Decrease (increase) in prepaid expenses and deposits	-	(68,522)	516,109
Consumption of supplies inventory	-	3,843	729
	-	(64,679)	516,838
Increase in net financial assets	999,077	1,066,343	2,069,806
Net financial assets, beginning of year	5,170,009	5,170,009	3,100,203
Net financial assets, end of year	\$ 6,169,086	\$ 6,236,352	\$ 5,170,009

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

TOWN OF DIDSBURY

Consolidated Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 1,460,277	\$ 1,395,241
Items not involving cash:		
Amortization	2,246,584	2,308,331
Loss on disposal of tangible capital assets	38,889	265,113
Change in non-cash operating balances		
Taxes and grants in place of taxes	(149,115)	113,478
Trade and other receivables	614,966	(1,394,625)
Prepaid expenses and deposits	(68,522)	516,109
Accounts payable and accrued liabilities	346,540	25,763
Inventories for consumption	3,843	729
Employee benefit obligations	26,734	(1,892)
Deposit liabilities	(2,376)	5,623
Deferred revenue	(1,125,194)	758,075
	3,392,626	3,991,945
Capital activities:		
Acquisition of tangible capital assets	(2,622,509)	(3,297,131)
Proceeds on disposal of tangible capital assets	7,781	881,414
	(2,614,728)	(2,415,717)
Investing activities:		
Dividends on short-term investment	(682)	(401)
Decrease (increase) in restricted cash balance	385,727	(71,146)
Collection of loans receivable	77,602	(7,380)
	462,647	(78,927)
Financing transactions:		
Payments on long-term debt	(544,504)	(594,169)
Change in cash and cash equivalents	696,041	903,132
Cash and cash equivalents, beginning of year	\$ 6,574,396	\$ 5,671,264
Cash and cash equivalents, end of year	\$ 7,270,437	\$ 6,574,396
Cash and cash equivalents is made up of:		
Cash	\$ 8,568,332	\$ 8,258,018
Less: restricted (Note 2)	(1,297,895)	(1,683,622)
Unrestricted cash balance	\$ 7,270,437	\$ 6,574,396

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

TOWN OF DIDSBURY

Consolidated Financial Statements Schedule I - Segmented Information

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

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

TOWN OF DIDSBURY

Consolidated Financial Statements Schedule I - Segmented Information

<i>For the year ended December 31, 2021</i>	Protective Services	Transportation Services	Water and Wastewater	Waste Management	Planning and Development	Recreation, Parks and Culture	Community Services	General Government	2021 Total
Revenue:									
Net municipal taxes	\$ -	\$ -	\$ 4,242	\$ -	\$ -	\$ -	\$ -	\$ 4,739,189	\$ 4,743,431
Government transfers for operating	260,144	-	-	-	54,600	785,172	297,203	364,591	1,761,710
Government transfers for capital	-	738,937	-	-	-	5,124	-	-	744,061
Sales and user fees	444,842	64,511	2,543,718	512,072	48,600	628,506	104,265	58,511	4,405,025
Franchise fees	-	-	-	-	-	-	-	794,074	794,074
Investment income	-	-	-	-	-	-	-	49,556	49,556
Penalties and fines	21,091	-	10,512	-	-	-	-	97,117	128,720
Licences and permits	3,049	-	-	-	86,977	-	-	-	90,026
Gain (loss) on disposal of assets	35,000	35,103	-	-	-	1,812	-	(337,028)	(265,113)
Contributed assets	387,428	-	-	-	-	-	-	-	387,428
	\$ 1,151,554	\$ 838,551	\$ 2,558,472	\$ 512,072	\$ 190,177	\$ 1,420,614	\$ 401,468	\$ 5,766,010	\$ 12,838,918
Expenses:									
Salaries and wages	\$ 546,976	\$ 448,733	\$ 362,050	\$ 48,704	\$ 275,043	\$ 1,003,715	\$ 329,501	\$ 789,326	\$ 3,804,048
Contracted and general services	581,926	410,046	333,254	439,873	166,599	336,962	42,860	241,052	2,552,572
Materials, goods and utilities	233,682	363,628	1,011,954	12,845	9,320	448,346	16,872	140,036	2,236,683
Transfer to local agencies	-	-	-	-	-	320,424	-	-	320,424
Transfers to individuals and organizations	-	-	-	-	-	-	62,438	30,000	92,438
Bank charges and short-term interest	-	-	-	-	-	3,555	-	7,405	10,960
Interest on long-term debt	22,460	31,896	29,331	-	34,534	-	-	-	118,221
Amortization	218,458	997,373	666,227	7,727	-	356,119	-	62,427	2,308,331
	\$ 1,603,502	\$ 2,251,676	\$ 2,402,816	\$ 509,149	\$ 485,496	\$ 2,469,121	\$ 451,671	\$ 1,270,246	\$ 11,443,677
Net surplus (deficit)	\$ (451,948)	\$ (1,413,125)	\$ 155,656	\$ 2,923	\$ (295,319)	\$ (1,048,507)	\$ (50,203)	\$ 4,495,764	\$ 1,395,241

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

TOWN OF DIDSBURY

Consolidated Financial Statements Schedule II - Tangible Capital Assets

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

Comparative Information for the year ended December 31, 2021	Land	Land improvements	Buildings	Engineered structures	Machinery and Equipment	Vehicles	Assets under construction	2021 Total
Cost, beginning of year	\$ 3,544,049	\$ 3,002,450	\$ 15,567,812	\$ 67,037,939	\$ 2,701,395	\$ 1,944,842	\$ 5,647,040	\$ 99,445,527
Additions	154,910	532,665	1,099,075	-	53,854	774,856	681,771	3,297,131
Change in Work in Progress	-	169,497	1,422,888	4,019,318	-	-	(5,611,703)	-
Write-downs and disposals	(154,910)	(51,769)	(943,068)	-	(151,603)	(262,202)	-	(1,563,552)
Cost, end of year	3,544,049	3,652,843	17,146,707	71,057,257	2,603,646	2,457,496	717,108	101,179,106
Accumulated amortization, beginning of year	-	1,062,224	5,292,671	27,840,737	1,727,134	979,404	-	36,902,170
Amortization	-	113,496	412,852	1,534,392	142,188	105,403	-	2,308,331
Write-downs and disposals	-	(50,581)	-	-	(104,242)	(262,202)	-	(417,025)
Accumulated amortization, end of year	-	1,125,139	5,705,523	29,375,129	1,765,080	822,605	-	38,793,476
Net carrying amount, end of year	\$ 3,544,049	\$ 2,527,704	\$ 11,441,184	\$ 41,682,128	\$ 838,566	\$ 1,634,891	\$ 717,108	\$ 62,385,630

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

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

1. Significant accounting policies:

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

(a) Reporting entity:

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

- Didsbury Municipal Library

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

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

(b) Basis of accounting:

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

(c) Revenue recognition:

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

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired. Rental revenue is recognized over the term of the lease. Revenue on investments and penalties and cost of taxes is recognized when earned. Insurance proceeds are recognized when the amount is known and collection is reasonably assured.

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued):

(d) Tax revenue:

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

(e) Government transfers:

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

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

(f) Use of estimates:

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

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

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

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued):

(g) Cash and cash equivalents:

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

(h) Land held for resale:

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

(i) Non-financial assets:

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

(i) Tangible capital assets:

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis, commencing once the asset is available for productive use, over the estimated useful life as follows:

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

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

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued):

(i) Non-financial assets (continued):

(ii) Contributions of tangible capital assets:

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

(iii) Leased tangible capital assets:

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

(iv) Inventories for consumption:

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

(v) Prepaid expenses:

Prepaid expenses include pre-payments on goods and services, which will be utilized in the following fiscal year.

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

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

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

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

1. Significant accounting policies (continued):

(k) Employee future benefits:

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

(l) Contaminated site liability:

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

(m) Valuation of financial assets and liabilities:

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

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

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

2. Cash and cash equivalents:

	2022	2021
Cash – current account	\$ 1,024,943	\$ 1,178,189
Cash – savings account	7,543,389	7,079,829
	\$ 8,568,332	\$ 8,258,018

The general account earns interest at prime minus 1.7% (2021 – prime minus 1.7%) and the savings accounts earn interest at prime minus 1.7% (2021 – prime minus 1.7%). At December 31, 2022, prime rate was 6.45% (2021 – 2.45%).

The Town has available a line of credit with Connect First Credit Union (CFCU) to a maximum drawing amount of \$1,000,000 which bears interest at prime rate. As at December 31, 2022, no amounts (2021 – no amounts) have been drawn on this facility.

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

	2022	2021
Municipal Sustainability Initiative	\$ 864,882	\$ 1,442,335
Canada Community-Building Fund	192,157	1,499
Municipal Policing Assistance Grant	60,536	60,536
Active Transportation Fund	46,670	-
Alberta Childcare Grants	3,700	-
Didsbury Lions Club Campground Donation	1,000	1,000
Subdivision Development	128,950	128,950
Family and Community Support Services	-	32,123
TD Friends of the Environment	-	2,885
Alberta Community Partnership Municipal Internship	-	14,294
	\$ 1,297,895	\$ 1,683,622

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

3. Taxes and grants in place of taxes:

	2022	2021
Current taxes and grants in place of taxes	\$ 382,855	\$ 286,844
Arrears taxes	117,099	67,120
	499,954	353,964
Less: Requisition (Over) / Under levies	-	(3,125)
	\$ 499,954	\$ 350,839

4. Trade and other receivables:

	2022	2021
Grants receivable	\$ 1,530,491	\$ 2,251,039
Utilities receivable	244,171	271,939
Goods and service tax receivable	110,922	36,867
Other receivables	323,559	264,264
	\$ 2,209,143	\$ 2,824,109

5. Loans receivable:

	2022	2021
Mortgage receivable, repaid during the year	\$ -	\$ 69,508
Loan receivable, with interest at 0% per annum, repayable in annual installments of \$10,000, due March, 2023	27,280	30,000
Loan receivable, with interest at 3% per annum, repayable in blended monthly payments of \$489, due February 2028	34,415	39,789
Loan receivable, with interest at 0% per annum, repayable upon development of lands to which it relates	145,207	145,207
	\$ 206,902	\$ 284,504

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

6. Land held for resale:

	2022		2021
Former Didsbury High School Land	\$ 800,000	\$	800,000
Shantz Crossing Land	708,958		708,958
	\$ 1,508,958	\$	1,508,958

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

Cost of land held for resale	\$ 708,958	\$	708,958
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	691,762		682,580
Total investment in Shantz Crossing	\$ 6,986,835	\$	6,977,653

7. Employee benefit obligation:

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

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

8. Deferred revenue:

	2021	Contributions received or receivable	Revenue recognized	Interest earned	2022
Capital:					
Municipal Sustainability Initiative ("MSI") Capital	2,775,212	540,506	(1,956,955)	46,625	1,405,388
Canada Community Building Fund ("CCBF")	919,661	315,690	(115,273)	4,592	1,124,670
Alberta Transportation	-	26,188	(26,188)	-	-
Operating:					
Mountain View County Shared Facility Funding	-	465,378	(465,378)	-	-
Mountain View County fire truck contribution	-	36,740	-	-	36,740
MSI Operating	-	172,904	(172,904)	-	-
Family and Community Support Services ("FCSS")	32,123	145,261	(177,384)	-	-
Alberta Childcare Grants	-	92,501	(88,801)	-	3,700
Municipal Policing Assistance Grant ("MPAG")	60,536	242,144	(242,144)	-	60,536
Alberta Community Partnership – Municipal Internship ("ACP-MI")	14,294	20,000	(34,294)	-	-
CanExport Community Investments	-	31,284	(31,284)	-	-
Active Transportation Fund ("ATF")	-	50,000	(3,330)	-	46,670
Municipal Asset Management Program ("MAMP")	-	33,421	(33,421)	-	-
Canada Summer Jobs	-	14,700	(14,700)	-	-
Total Government Transfers	3,801,826	2,186,717	(3,362,056)	51,217	2,677,704
Other:					
Didsbury Lions Club campground donation	1,000	-	-	-	1,000
TD Friend of the Environment	2,885	-	(2,885)	-	-
Prepaid Licenses and deposits	-	1,813	-	-	1,813
Subdivision development deposit	128,950	-	-	-	128,950
	3,934,661	2,188,530	(3,364,941)	51,217	2,809,467

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

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

9. Long-term debt:

Long-term debt is comprised of the following:

	2022	2021
Province of Alberta, Loans to Local Authorities:		
Loan with interest at 6.6250% per annum, with annual blended payments of \$91,225, maturing in 2025.	\$ 241,053	\$ 311,633
Loan with interest at 3.5690% per annum, with semi-annual blended payments of \$74,498, maturing in 2026.	486,167	614,369
Loan with interest at 4.8935% per annum, with semi-annual blended payments of \$25,070, maturing in 2027.	220,017	257,990
Loan with interest at 2.6760% per annum, with semi-annual blended payments of \$69,172, maturing in 2029.	877,784	990,373
Canadian Minerals Inc. mortgage payable with interest at 3% per year, with annual blended payments of \$91,599, maturing in 2025.	220,539	302,956
Connect First Credit Union mortgage payable with interest at 1.89% per annum, with semi-annual blended payments of \$63,065, maturing in 2027.	606,225	718,968
	\$ 2,651,785	\$ 3,196,289

Principal and interest repayments are due as follows:

	Principal	Interest	Total
2023	\$ 563,683	\$ 82,748	\$ 646,431
2024	583,276	63,155	646,431
2025	561,721	42,707	604,428
2026	366,394	22,715	389,109
2027	309,037	13,439	322,476
Thereafter	267,674	9,013	276,687
	\$ 2,651,785	\$ 233,777	\$ 2,885,562

In 2022, interest on long-term debt amounted to \$89,115 (2021 - \$118,221).

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

10. Debt limits:

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

	2022	2021
Total debt limit	\$ 17,525,009	\$ 17,958,813
Total debt	2,651,785	3,196,289
Unused debt limit	\$ 14,873,224	\$ 14,762,524
Debt servicing limit	\$ 2,920,835	\$ 2,993,136
Debt servicing	646,431	646,431
Amount of debt servicing limit available	\$ 2,274,404	\$ 2,346,705

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

11. Equity in tangible capital assets:

	2022	2021
Tangible capital assets:		
Cost (Schedule II)	\$ 103,690,371	\$ 101,179,106
Accumulated amortization (Schedule II)	(40,975,486)	(38,793,476)
Long-term debt (Note 9)	(2,651,785)	(3,196,289)
	\$ 60,063,100	\$ 59,189,341

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

12. Accumulated Surplus:

	2022	2021
Equity in tangible capital assets (Note 11)	\$ 60,063,100	\$ 59,189,341
Unrestricted surplus	1,966,788	2,349,556
	\$ 62,029,888	\$ 61,538,897
Restricted surplus:		
Tax stabilization	\$ 134,416	\$ 57,950
Community grant program	30,276	30,064
Legacy fund	17,767	17,343
Election	10,744	10,500
Professional development	12,475	-
Economic development	115,865	115,679
General	574,183	674,281
Utilities	3,319,356	2,789,936
DOSCA	11,271	38,808
Cemetery	20,378	19,898
Train Station	43,200	42,182
Municipal reserve	64,515	62,975
Recreation facilities	667,623	446,132
Protective services	1,066,240	977,277
Roads, streets, walks and lighting	981,609	817,607
	7,069,918	\$ 6,100,632
	\$ 69,099,806	\$ 67,639,529

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

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

13. Change in accumulated surplus:

	Unrestricted surplus	Restricted surplus	Equity in tangible capital assets	2022	2021
Balance, beginning of year	\$ 2,349,556	\$ 6,100,632	\$ 59,189,341	\$ 67,639,529	\$ 66,244,288
Excess of revenue over expenses	1,460,277	-	-	1,460,277	1,395,241
Transfers to restricted surplus	(1,538,767)	1,538,767	-	-	-
Transfers from restricted surplus	569,481	(569,481)	-	-	-
Debt principal paid	(544,504)	-	544,504	-	-
Acquisition of capital	(2,622,509)	-	2,622,509	-	-
Disposals and write-down of assets	38,889	-	(38,889)	-	-
Proceeds on disposal	7,781	-	(7,781)	-	-
Amortization	2,246,584	-	(2,246,584)	-	-
Change in accumulated surplus	(382,768)	969,286	873,759	1,460,277	1,395,241
Balance, end of year	\$ 1,966,788	\$ 7,069,918	\$ 60,063,100	\$ 69,099,806	\$ 67,639,529

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

14. Net municipal property taxes:

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

	Budget 2022	2022	2021
Real property taxes	\$ 6,578,747	\$ 6,585,983	\$ 6,408,593
Linear property taxes	76,358	76,358	73,046
Grants in place of property taxes	14,606	14,606	13,586
Local improvement taxes	-	1,515	4,242
	\$ 6,669,711	\$ 6,678,462	\$ 6,499,467
Requisitions:			
Alberta School Foundation Fund	\$ 1,542,995	\$ 1,544,609	\$ 1,542,415
Mountain View Seniors Housing	202,079	202,079	213,621
Designated Industrial Property	641	-	-
	\$ 1,745,715	\$ 1,746,688	\$ 1,756,036
Available for general municipal purposes	\$ 4,923,996	\$ 4,931,774	\$ 4,743,431

15. Government transfers:

	Budget 2022	2022	2021
Operating:			
Federal government	\$ 64,000	\$ 82,735	\$ 27,075
Provincial government	673,679	666,630	1,230,862
Other local government	544,554	514,275	503,773
	1,282,233	1,263,640	1,761,710
Capital:			
Provincial government	3,269,000	2,098,416	744,061
Total government transfers	\$ 4,551,233	\$ 3,362,056	\$ 2,505,771

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

16. Expenses by object:

	Budget 2022	2022	2021
Salaries, wages and benefits	\$ 4,350,563	\$ 4,270,500	\$ 3,804,048
Contracted and general services	2,935,115	2,646,329	2,552,572
Materials, goods and utilities	2,616,803	2,595,329	2,236,683
Transfers to local agencies	328,709	328,705	320,424
Transfers to individuals and organizations	124,298	93,226	92,438
Bank charges and short-term interest	14,100	12,801	10,960
Interest on long-term debt	101,928	89,115	118,221
Amortization	2,246,584	2,246,584	2,308,331
	\$ 12,718,100	\$ 12,282,589	\$ 11,443,677

17. Salary and Benefits Disclosure

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

	Salary – Paid by Town (1)	Salary – Other Boards (2)	Benefits & Allowances (3)	Total 2022	Total 2021
Mayor Hunter	\$ 35,240	\$ 75	\$ 2,126	\$ 37,441	\$ 40,959
Councillor Baswick	21,689	4,011	302	26,002	23,626
Councillor Engel	20,814	-	1,303	22,117	22,344
Councillor McCoy	24,781	150	1,530	26,461	4,402
Councillor Moore	22,853	2,600	302	25,755	24,854
Councillor Windsor	25,780	750	302	26,832	30,614
Councillor Williams	23,312	-	1,446	24,758	4,186
Councillor Crothers	-	-	-	-	18,325
Councillor Poggemiller	-	-	-	-	26,146
	174,469	7,586	7,311	189,366	195,456
Chief Administrative Officer	154,500	n/a	29,196	183,696	179,613

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

17. Salary and benefits disclosure (continued):

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

18. Local authorities pension plan:

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

Employees of the Town of Didsbury participate in the Local Authorities Pension Plan (LAPP), which is covered by the Alberta Public Sector Pensions Plans Act. The plan serves about 281,764 people and about 435 employers. It is financed by employer and employee contributions and investment earning of the LAPP fund.

The Town is required to make current service contributions to the plan of 9.39% (2021 – 9.39%) of pensionable earnings up to the Canada Pension Plan year's maximum pensionable earnings and 13.84% (2021 – 13.84%) for the excess. Employees of the Town are required to make current service contributions of 8.39% (2021 – 8.39%) of pensionable salary up to the year's maximum pensionable salary and 12.84% (2021 – 12.84%) on pensionable salary above this amount.

Total current services contributions by the Town to the LAPP in 2022 were \$218,940 (2021 - \$247,709) which are recorded as expenditures in the year in which they become due. Total service contributions by the employees of The Town to the LAPP in 2022 were \$194,892 (2021 - \$223,136).

At December 31, 2021 the plan disclosed an actuarial surplus of \$11.9 billion (2020 – \$5.0 billion surplus).

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

19. Contingent liabilities:

No provision has been made on the statement of financial position for any lawsuits and legal claims filed against the Town as the extent of the lawsuits and legal claims are not determinable at December 31, 2022.

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

20. Commitments:

The Town has a contract with Environmental 360 Solutions Alberta Ltd. for waste collection services that expires on April 30, 2024. Under the terms of the contract, the Town is required to pay various fees for residential garbage, recycling and compost collections and hauling fees. The estimated commitment over the remainder of this contract is approximately as follows:

2023 – \$210,000

2024 – \$72,100

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

2023 - \$59,775

2024 - \$59,163

2025 - \$49,251

2026 - \$46,222

2027 - \$44,922

21. Segmented information (Schedule I):

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

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

22. Financial instruments:

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

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

During the year, prime rate increased from 2.45% to 6.45%. The Town is exposed to this interest rate volatility on its interest-bearing bank accounts and short-term line of credit for which interest rates fluctuate based on prime rate.

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

23. Budget

The following table reconciles the excess of revenue over expenses in the Statement of Operations to the balanced operating budget as adopted by Council on May 10, 2022 and demonstrates how the legislative requirement for a balanced budget, where planned revenue sources equal planned expenditures, have been met. The reconciliation is provided for information purposes only to provide users with supplementary comparative information.

	<u>2022</u>
Balanced operating budget	\$ -
Adjust for:	
Debenture principal payments	544,504
Transfers from reserve	(227,001)
Transfers to reserve	1,236,074
Purchase of capital assets funded from operations	3,500
Government transfers for capital	3,269,000
Unbudgeted amortization expense	<u>(2,246,584)</u>
	<u>\$ 2,579,493</u>

TOWN OF DIDSBURY

Notes to the Consolidated Financial Statements

Year ended December 31, 2022

24. Funds held in trust:

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

	<u>2022</u>	<u>2021</u>
Mountain View Regional Emergency Management Agency	\$ 5,640	\$ 5,640
Mountain View Family Resource Network	<u>122,443</u>	<u>146,610</u>
	<u>\$ 128,082</u>	<u>\$ 152,250</u>

25. Comparative figures:

Certain comparative figures have been reclassified to conform with the current year presentation. There has been no effect on prior year excess of revenue over expenses.

26. Approval of financial statements:

Council and Management have approved these financial statements.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 11, 2023
SUBJECT: Didsbury Golf Club
ORIGINATING DEPARTMENT: Legislative Services

BACKGROUND/PROPOSAL:

At the Town of Didsbury Regular Council Meeting held on February 14, 2023, Council briefly discussed the consent letter to sub-lease the restaurant at the Didsbury Golf Club. This conversation led to more discussions about the Didsbury Golf Club. Council made a motion to invite Didsbury Golf Club board members to a Council meeting to share any updates that would be of interest to Council, as well as the challenges and successes of the Golf Club.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Members of the Didsbury Golf Club Board will be present to provide an update on the golf club as well as to make a request for use of the old tennis courts.

ALIGNMENT WITH STRATEGIC PLAN

4. Healthy Active Living

RECOMMENDATION

That Council thank the members of the Didsbury Golf Club and accept their presentation as information.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: *The Place to Grow.*

Mission: *Creating the Place to Grow.*

MEETING DATE: April 11, 2023
SUBJECT: March 28, 2023 Regular Council Meeting Minutes
ORIGINATING DEPARTMENT: Legislative Services

BACKGROUND/PROPOSAL:

The Minutes of the March 28, 2023 Regular Council Meeting are being presented to Council for their review and approval.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Council can adopt the Minutes as presented or amended.

ALIGNMENT WITH STRATEGIC PLAN

2. An Informed & Engaged Community

RECOMMENDATION

That Council move to adopt the March 28, 2023 Regular Council Meeting Minutes as presented.



**Minutes of the Town of Didsbury Regular Council Meeting
Held on March 28, 2023 in Council Chambers at 1606 14 Street
Commencing at 600 p.m.**

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

Administration Present Chief Administrative Officer, Ethan Gorner
 ACAO/Chief Financial Officer, Amanda Riley
 Director of Engineering & Infrastructure, Craig Fox
 Economic Development Officer, Alexandra Ross
 Manager of Legislative Services/Recording Officer, Luana Smith

1. CALL TO ORDER

Mayor Hunter called the March 28, 2023 Regular Council Meeting to Order at 6:03 p.m.

2. ADOPTION OF THE AGENDA

Res. 153-23

MOVED by Councillor Moore

To adopt the March 28, 2023 Regular Council Meeting Agenda as presented.

Motion Carried

3. DELEGATIONS/PRESENTATIONS

3.1 Environmental Solutions Ltd. (E360)

Res. 154-23

MOVED by Councillor Windsor

That Council thank the representatives from Environmental 360 Solutions Ltd. and accept their presentation as information.

Motion Carried

Res. 155-23

MOVED by Councillor Windsor

That the Strategic Planning Committee explore the feasibility of conducting a forensic audit with E360 for the Blue Bin recycling program and bring back a recommendation to Council.

Motion Carried

3.2 Staff Sgt. S. Browne, RCMP 3rd Quarter Report

Res. 156-23

MOVED by Councillor Baswick

That Council thank Staff Sergeant Stephen Browne, Constable Jeremy Schoonderwoerd and Constable Cameron McLaren for the presentation of the Third Quarter Report October to December, 2022 and accept it as information.

Motion Carried

4. **2023 POLICING PRIORITIES**
- 4.1 **2023 RCMP Policing Priorities**
Res. 157-23
MOVED by Councillor Moore
To set the 2023/24 RCMP Policing Priorities for the Didsbury RCMP Detachment as follows:
1. Major crimes
 2. Opioid and fentanyl crisis
 3. Increased visibility in the community, including late evenings and early morning.
- Motion Carried**
5. **ADOPTION OF MINUTES**
- 5.1 **March 14, 2023 Regular Council Meeting Minutes**
Res. 158-23
MOVED by Deputy Mayor Engel
To adopt the March 14, 2023 Regular Council Meeting Minutes as presented.
Motion Carried
- 5.2 **March 23, 2023 Operating Budget Meeting Minutes**
Res. 159-23
MOVED by Councillor Baswick
To adopt the March 23, 2023 Operating Budget Meeting Minutes as presented.
Motion Carried
6. **PUBLIC HEARINGS** *no Public Hearings*
7. **REPORTS**
- 7.1 **Council Reports for March 28, 2023**
Res. 160-23
MOVED by Councillor Williams
To accept the Council Reports for March 28, 2023 as information.
Motion Carried
- 7.2 **CAO Report for March 28, 2023**
Res. 161-23
MOVED by Councillor Moore
To accept the CAO Report for March 28, 2023 as information.
Motion Carried
8. **BYLAWS & POLICIES** – *No Bylaws or Policies*
9. **2023 OPERATING BUDGET**
- 9.1 **Operating Budget Mar 28, 2023**
Res. 162-23
MOVED by Councillor Moore
To approve the 2023 Operating Budget as presented with total estimated revenues of \$12,661,210 and total estimated expenditures of \$12,661,210, and with revenue from tax totaling \$5,120,956, representing a 4% increase over the prior year.
Motion Carried

10. BUSINESS

10.1 MAP Terms of Reference

Res. 163-23

MOVED by Councillor Williams

To approve the Municipal Area Partnership Terms of Reference as presented.

Motion Carried

10.2 Council Assignments

Councillor McCoy request a recorded Vote

Res. 164-23

MOVED by Councillor Baswick

To approve the amended 2022/2023 Council Committee appointments as presented, and that Council approve for Councillor Windsor's appointment to the Mountain View Regional Waste Management Commission be retroactive to March 27, 2023.

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

Motion Carried

10.3 Meeting with Minister of Municipal Affairs

Res. 165-23

MOVED by Councillor Baswick

To approve Mayor Hunter, Councillor Moore, and Councillor Windsor to meet with the Minister of Municipal Affairs, Rebecca Schulz, during the AB Municipalities President's Summit and Spring Caucus being held in Edmonton, Alberta from March 29 to 31, 2023.

Motion Carried

10.4 DEDAC Member Appointment

Res. 166-23

MOVED by Councillor Williams

To appoint Sean McKinsley as a new member to the Didsbury Economic Development Advisory Committee.

Motion Carried

10.5 Mountain View Film Office

Res. 167-23

MOVED by Deputy Mayor Engel

To accept the fantastic presentation on the Mountain View Regional Film Office as information.

Motion Carried

10.6 17th Annual Christian Mayor's Prayer Breakfast

Res. 168-23

MOVED by Councillor Moore

To approve for Mayor Hunter to attend the Central Alberta 17th Annual Mayor's Prayer Breakfast in Red Deer, Alberta on April 20, 2023.

Motion Carried

11. CORRESPONDENCE & INFORMATION

- Minister of Alberta Municipal Affairs - Budget 2023
- Minister of Alberta Municipal Affairs - 2023 MSI allocations and 2023 CCBF allocations

Res. 169-23

MOVED by Councillor Williams

To accept the correspondence items presented as information.

Motion Carried

12. COUNCIL MEETING HIGHLIGHTS

- Presentation from Environmental Solutions Ltd. (E360) regarding the Blue Bin Program and clarification of information
- Presentation from S/Sgt. Browne on the RCMP Third Quarter Report (October to December 2022) and setting the 2023 Policing Priorities and meeting the new constables to the detachment
- Approving the 2023 Operating Budget and decrease to the mill rate
- Upcoming meeting with Minister of Municipal Affairs Honourable Rebecca Schulz
- Appointment of new member to the Didsbury Economic Development Advisory Committee
- The Mountain View Regional Film Office and website
- Council Reports – Councillor Baswick’s report from the RMA Convention

13. QUESTION PERIOD

14. CLOSED MEETING

Res. 170-23

MOVED by Councillor Windsor

To go into Closed Meeting for the following purposes at 8:10 p.m.:

14.1 Development Proposal as per Section 16, 23 and 25 of the FOIP Act

14.2 Council Interface as per Section 23 of the FOIP Act

14.3 Development Access as per Section 16, 23 and 25 of the FOIP Act

14.4 Code of Conduct 23-01 as per Section 17 and 23 of the FOIP Act

14.5 Code of Conduct 23-04 as per Section 17 and 23 of the FOIP Act

Motion Carried

15. RECONVENE

Res. 171-23

MOVED by Councillor Williams

To return to Open Meeting at 8:59 p.m.

Motion Carried

Res. 172-23

MOVED by Councillor Moore

To refer items 14.1 and 14.2 to the Visioning Committee.

Motion Carried

Res. 173-23

MOVED by Councillor Windsor

That the land acquisition for the future road right of way be funded from the Vehicle & Equipment Replacement Reserve (Public Works) and that the Capital Budget be amended accordingly.

Motion Carried

Res. 174-23

MOVED by Councillor McCoy

That the letter from the Deputy Mayor on behalf of Council addressing the Code of Conduct 2023-01 be approved.

Motion Carried

Res. 175-23

MOVED by Councillor Windsor

That the Deputy Mayor issue a letter of response on behalf of Council to the Code of Conduct 2023-04 as discussed.

Motion Carried

16. ADJOURNMENT

Res. 176-23

MOVED by Councillor Williams

To adjourn the March 28, 2023 Regular Council Meeting at 9:04 p.m.

Motion Carried

Mayor - Rhonda Hunter

Chief Administrative Officer- Ethan Gorner



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 11, 2023
SUBJECT: Council Reports
ORIGINATING DEPARTMENT: Legislative Services

BACKGROUND/PROPOSAL:

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

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Council Professional Development Year to Date information will be provided at each meeting. This will include information on events Council members are registered for, including the locations and dates.

There are no Council professional development events scheduled for April.

ALIGNMENT WITH STRATEGIC PLAN

2. An Informed & Engaged Community

RECOMMENDATION

That Council accept the Council Reports for April 11, 2023 as information.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 11, 2023
SUBJECT: CAO Report
ORIGINATING DEPARTMENT: Legislative Services

BACKGROUND/PROPOSAL:

Please see the attached information for the Chief Administrative Officer (CAO) Report for April 11, 2023.

ALIGNMENT WITH STRATEGIC PLAN

2. An Informed & Engaged Community

RECOMMENDATION

That Council accept the CAO Report for April 11, 2023 as information.



CAO Report – April 11, 2023

1. Development Officer (Permitted Use) Decisions: (Planning & Development)

PERMIT #	ADDRESS	TYPE	APPLICANT/OWNER	DECISION DATE
DP 23-011	21 Poplar Ridge Close	Dwelling, Single Detached with Attached Garage & Rear Deck	Lappala, Byron (a/o)	Mar 23, 2023
DP 23-013	1526 – 20 Avenue	Accessory Structure – Carport & Rear Yard Deck	Seven Day Permits Inc. (a) Kuiper, John (o)	Mar 28, 2023
DP 23-012	21 Valarosa Point	Hot Tub Deck with Variance of Rear Yard Projection	Sorento Custom Homes (a) Chopping, Brent A (o)	Mar 30, 2023



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 11, 2023
SUBJECT: Tax Penalties Bylaw 2023-07
ORIGINATING DEPARTMENT: Corporate Services

BACKGROUND/PROPOSAL:

In accordance with the MGA s. 344 and s. 345, Council may, by bylaw, impose penalties on current and arrears taxes. Current taxes are those levied in the current calendar year and arrears taxes are those unpaid after December 31 of the year in which they are levied.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Since 2020, Council moved the tax deadline to August 31 to provide more time for tax payers to submit their payment before being penalized. For the current year, Administration is proposing changing the deadline to June 30, to better manage cash flow for the municipality.

This date change would require a change to the current tax penalty structure. In the prior year, the tax penalty was imposed at 5% on September 1, October 1 and November 1. This bylaw is proposing a 5% penalty on each of July 1, September 1 and November 1, giving 60 days between penalties to pay the unpaid taxes.

The structure of the arrears penalty remains unchanged.

The tax penalty bylaw being brought before Council has been separated from the tax rate bylaw. In the prior year, the two items were combined into one bylaw. The tax penalty bylaw can remain in effect until it is reviewed or updated, whereas the tax rate bylaw must be set annually.

The Bylaw is attached for Council's review.

ALIGNMENT WITH STRATEGIC PLAN

1. Economic Prosperity

RECOMMENDATION

That Council grant first reading to Bylaw 2023-07 Tax Penalties Bylaw, a bylaw to establish penalties on unpaid taxes, and to refer the bylaw to the Strategic Planning Committee for review and recommendation.

TOWN OF DIDSBURY
BYLAW NO. 2023-07
TAX PENALTIES BYLAW

A BYLAW OF THE TOWN OF DIDSBURY TO PROVIDE FOR THE IMPOSITION OF PENALTIES ON ALL TAXES REMAINING UNPAID ON DAYS SPECIFIED.

WHEREAS, section 344(1) of the Municipal Government Act states a Council may by bylaw impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice;

AND WHEREAS, section 345 of the Municipal Government Act states a Council may by bylaw impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed.

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

1. That this bylaw be referred to as the “Tax Penalties Bylaw”.
2. Definitions

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

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.

Tax Arrears means taxes that remain unpaid after December 31 of the year in which they are imposed.
3. Any taxes levied for the current year, remaining unpaid after June 30, are subject to penalties at the rates set out in Schedule A.
4. Any tax arrears are subject to penalties at the rates set out in Schedule A.
5. Any penalties added to current taxes or tax arrears shall be added to, and form part of, the unpaid taxes.
6. This bylaw comes into force on the day it is passed.

Read a first time on the ____ day of April 2023.

Read a second time on this ____ day of _____ 2023.

Read a third and final time on this ____ day of _____ 2023.

Mayor – Rhonda Hunter

Chief Administrative Officer – Ethan Gorner

BYLAW 2023-07
SCHEDULE "A"
PENALTIES ON UNPAID TAXES

Applied on the first day of:	Current Taxes	Arrears
January		1.5%
February		1.5%
March		1.5%
April		1.5%
May		1.5%
June		1.5%
July	5%	1.5%
August		1.5%
September	5%	1.5%
October		1.5%
November	5%	1.5%
December		1.5%



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 11, 2023
SUBJECT: Community Hall Rental Rates Bylaw 2023-08
ORIGINATING DEPARTMENT: Community Services

BACKGROUND/PROPOSAL:

At the February 14, 2023 Regular Council Meeting, Council made a motion to approve the termination of the lease agreement between the Town of Didsbury and the Didsbury Five-0 Club for the west facility located at 2500 15 Avenue. This termination was effective March 1, 2023.

Demand for rentals for the facility began on March 1, with numerous phone calls being received by staff. To transition as seamlessly as possible, rental rates for the Didsbury Train Station were utilized temporarily, until such time that Council could set new rates for the hall.

Council made a motion at the March 14, 2023 Regular Council Meeting to refer the rental rates for the Five-0 Club to the Strategic Planning Committee for consideration and recommendation back to Council.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The Strategic Planning Committee met on April 3, 2023 and are recommending a bylaw for temporary rental rates for the Community Hall (formerly known as the Five-0 Club).

Due to continued public interest in renting this facility, the Strategic Planning Committee is recommending Bylaw 2023-08 receive all three readings and that these rates go into effect on April 12, 2023. All rentals currently on the books for this facility will be honoured at the former interim rates.

The Committee, by consensus, is also recommending that the process to determine future use of the Community Hall (formerly known as the Five-0 Club) be expedited.

ALIGNMENT WITH STRATEGIC PLAN

3. Infrastructure & Asset Management

RECOMMENDATION (Four separate motions)

To grant first reading to Bylaw 2023-08 Community Hall Rental Rates.

To grant second reading to Bylaw 2023-08 Community Hall Rental Rates.

To grant unanimous consent to proceed to a third reading of Bylaw 2023-08 Community Hall Rental Rates.

To grant third and final reading to Bylaw 2023-08 Community Hall Rental Rates.

TOWN OF DIDSBURY
BYLAW 2023-08

BEING A BYLAW OF THE TOWN OF DIDSBURY, IN THE PROVINCE OF ALBERTA, RESPECTING TEMPORARY RATES AND FEES TO BE CHARGED FOR THE RENTAL OF THE COMMUNITY HALL LOCATED AT 2500 15 AVENUE, DIDSBURY, ALBERTA.

WHEREAS, pursuant to section 3 of the *Municipal Government Act*, being the Revised Statutes of Alberta 2000, Chapter M-26, as amended, the purposes of a municipality are to provide services, facilities or other things that, in the opinion of Council, are necessary or desirable for all or a part of the municipality; and

WHEREAS, pursuant to section 7(f) of the *Municipal Government Act* a Council of a municipality may pass bylaws for municipal purposes respecting services provided by or on behalf of the municipality; and

WHEREAS, Section 7 and 8 of the *Municipal Government Act*, Chapter M-26, 2000 and amendments thereof authorizes the Council to repeal or amend any bylaws; and

WHEREAS, section 6 of the *Municipal Government Act* Revised Statutes of Alberta 2000 and amendments thereto gives a Municipality natural person powers, which imply the power to charge for goods and services provided, and

WHEREAS, Goods and Services Tax (GST) is included or exempt where it is not stated;

NOW, THEREFORE, the municipal Council of the Town of Didsbury, in the Province of Alberta, duly assembled, enacts as follows:

1. This Bylaw shall be known as the “Community Hall Rental Rates Bylaw”.
2. “*Local*” - means those residents within the Town of Didsbury and those County residents in the greater Didsbury region covered by the Intermunicipal Collaboration Framework (ICF).
3. That the rates specified in the Schedule attached be charged for the goods and services as specified.
4. This bylaw comes into full force and effect upon third reading of the bylaw.
5. The schedules attached to this Bylaw form part of this Bylaw.

6. Paramount Rules

5.1 If the provisions in any other bylaw conflict with the rules in this Bylaw, this Bylaw will prevail.

Read a first time this day of 2023

Read a second time this day of 2023

Read a third and final time this day of 2023

Mayor – Rhonda Hunter

Chief Administrative Officer – Ethan Gorner

SCHEDULE A

COMMUNITY HALL (5-0 Facility):

Hourly	\$30.00/hour – Local \$35.00/hour – Non-Local
Daily	\$200.00/day – Local \$225.00/day – Non-Local
Half Day (6 hours)	\$150.00/half day – Local \$165.00/half day – Non-Local



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 11, 2023
SUBJECT: Bylaw 2023-09 Amending Planning and Business Licence Rates and Fees Bylaw 2023-01
ORIGINATING DEPARTMENT: Planning & Development

BACKGROUND/PROPOSAL:

Planning and Business Licence Rates and Fees Bylaw 2023-01 was passed on February 14, 2023.

The fee for Residential Development High Density was not included in Bylaw 2023-01.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Administration is bringing forward Bylaw 2023-09, which amends Bylaw 2023-01 to include Residential Development High Density in Schedule "A". The addition of this fee is noted in blue text.

As there is only one change to Schedule "A", Administration is recommending Bylaw 2023-09 receive all three readings. However, Council does have the discretion to refer the Bylaw to a Governance Committee.

ALIGNMENT WITH STRATEGIC PLAN

1. Economic Prosperity

RECOMMENDATION (four motions)

That Council grant first reading to Bylaw 2023-09 to amend Planning and Business Licence Rates and Fees Bylaw 2023-01.

That Council grant second reading to Bylaw No. 2023-09 to amend Planning and Business Licence Rates and Fees Bylaw 2023-01.

That Council give unanimous consent to proceed to a third reading of Bylaw 2023-09 to amend Planning and Business Licence Rates and Fees Bylaw 2023-01.

That Council grant third and final reading to Bylaw 2023-09 to amend Planning and Business Licence Rates and Fees Bylaw 2023-01.

TOWN OF DIDSBURY
Amending Planning and Business Licence Rates and Fees Bylaw 2023-01
Bylaw 2023-09

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 Planning and Business Licence Rates and Fees Bylaw No. 2023-01.

WHEREAS, the Council of the Town of Didsbury deems it necessary to amend Bylaw 2023-01 Planning and Business Licence Rates and Fees;

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 Amending Bylaw 2023-09 to amend Planning and Business Licence Rates and Fees Bylaw 2023-01.

(2) Bylaw 2023-01, being the Town of Didsbury Planning and Business Licence Rates and Fees, is hereby amended

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

1. SHORT TITLE

1.1. This Bylaw may be referred to as the “Amending the Planning and Business Licence Rates and Fees”

2. PROPOSED AMENDMENTS

2.1. That the Planning and Business Licence Rates and Fees Bylaw 2023-01 be amended to include ***Residential District High Density Development Fee*** as defined in the attached Schedule “A”.

2.2. That Schedule “A” of Bylaw 2023-01 is hereby amended.

3. EFFECTIVE DATE

3.1. This Bylaw shall come into upon passing of the third and final reading.

Read a First time on this day of 2023.

Read a Second time on this day of 2023.

Read a Third and Final time on this day of 2023

Mayor Rhonda Hunter

Chief Administrative Officer Ethan Gorner

SCHEDULE "A"

DEVELOPMENT SERVICES GENERAL FEES & CHARGES (GST exempt)

Compliance Certificate	\$100.00
Copy of Statutory Plans MDP, IDP, ASP & LUB (<i>Available on the Town of Didsbury website</i>)	\$50.00
Intermunicipal Subdivision and Development Appeal Board (ISDAB) appeal application	\$200.00 per appeal

STATUTORY DOCUMENT AMENDMENT

Contextual Land Use Bylaw, Statutory Plan Amendment	\$500.00
Major Document Review Municipal Development Plan, Intermunicipal Development Plan, Area Structure Plan amendment	\$3,000.00

AREA STRUCTURE PLANS

Area Structure Plan Review minimum fee per application	\$7500.00 (up to 65 hectares)
Area Structure Plan Review additional fee per hectare	\$50.00 (over 65 hectares)

REDESIGNATION FEE SCHEDULE LAND USE (MAP)

Flat fee for the first 5 lots, if outside an Area Structure Plan Area	\$4000.00
Flat fee for the first 5 lots, if inside of an Area Structure Plan Area	\$2000.00
Plus per lot fee for each additional lot up to 50 lots	\$250.00
Plus per lot fee for each additional lot thereafter	\$100.00

SUBDIVISION APPLICATION FEE SCHEDULE

Lot Subdivision up to two lots	\$2000.00
Each additional lot thereafter	\$200.00/lot
Endorsement Fees – excluding reserve and utility parcels:	
Per each Land Title created or affected	\$100.00/lot & \$100.00/balance
Per unit fee for Building Condominium Plan	\$100.00/unit
Request for Extension of Subdivision Approval	\$200.00
Subdivision and Development Agreement Charge – Legal and Engineering	1% of securities (minimum charge of \$200)
MINOR BOUNDARY/REDESIGNATION/DOCUMENT AMENDMENT	\$500.00
SUBDIVISION & REDESIGNATION - WITHDRAWAL OF APPLICATION / REFUND OF APPLICATION FEES	<ol style="list-style-type: none"> 1. Prior to circulation - 75% of fee 2. After circulation - 50% of fee 3. After decision - 0% of fee. 4. Special Unique Circumstances – at the discretion of administration.

There is no lot fee for public utility lots and reserve lots (municipal, school, environmental). Any remaining part of the existing property is considered a lot.

DEVELOPMENT PERMIT APPLICATIONS (GST exempt)	Development Permit
Permitted Uses Accessory Buildings: Shed (107 sq ft or higher), Garage Decks (2ft or higher), Demolition & Signage (<i>signage applications are exempt from fees</i>) (any Permitted Uses requiring Variances to MPC additional fee)	\$100.00 \$100.00
Dwelling Unit Addition – Residential (any Permitted Uses requiring Variances to MPC additional fee)	\$200.00 \$100.00 \$100.00
Residential Development High Density (<i>amending Bylaw No. 2023-09</i>)	\$200.00 base fee + \$25.00/dwelling unit
Commercial/Industrial Construction/Renovation/Addition	\$1.30 per \$1000 construction value. Minimum charge \$300.00
Discretionary Uses Discretionary Uses in LUB, Variances, Change of	\$250.00
Time Extension (at discretion of Development Officer)	\$100.00

For new business startups, the fees for their first Business Licence will be included in the above noted Development Permit fees.

All new business startups that do not require a permit will be at the early payment incentive Fee rate.

BUSINESS LICENCE FEES (BASED ON ZONING) (GST exempt)		
	Annual	
Resident Business Licence (early renewal incentive rate)	\$100.00	
Non-Resident Business Licence (early renewal incentive rate)	\$200.00	
Renewal Fee paid after January 31 is an additional \$100.00 <i>** For 2023 this date shall be March 15</i>		
Seasonal Rate , for a specific portion of the year	\$60.00 / resident	\$120 / non-resident
Temporary Business Licence	\$50.00/monthly	\$15.00/daily
Project Business Licence (for multiple contractors)	\$450.00	



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: *The Place to Grow.*

Mission: *Creating the Place to Grow.*

MEETING DATE: April 11, 2023
SUBJECT: 2022 Audited Financial Statements
ORIGINATING DEPARTMENT: Corporate Services

BACKGROUND/PROPOSAL:

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

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

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

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

ALIGNMENT WITH STRATEGIC PLAN

1. Economic Prosperity

RECOMMENDATION

That Council approve the 2022 Audited Financial Statements as presented.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: *The Place to Grow.*

Mission: *Creating the Place to Grow.*

MEETING DATE: April 11, 2023
SUBJECT: Didsbury Golf Club Request
ORIGINATING DEPARTMENT: Community Services

BACKGROUND/PROPOSAL:

Council heard the request to use the tennis courts for additional storage at the Didsbury Golf Club. The Town of Didsbury owns the tennis courts, which is why the Golf Club is making this request to use them.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The tennis courts are not usable for playing tennis, with severe deterioration of the playing surfaces due to tree roots growing through the courts. Use of the last remaining court poses risk of injury and has been closed to public use and locked since 2020. The Golf Club currently utilizes the other tennis courts for storage of golf carts. As such, Administration is supportive of the Golf Club using the tennis courts for storage.



ALIGNMENT WITH STRATEGIC PLAN

4. Healthy Active Living

RECOMMENDATION

To approve the Didsbury Golf Club to use the tennis courts as additional storage, effective immediately.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 11, 2023
SUBJECT: Rosebud Health Foundation – Request for Donations
ORIGINATING DEPARTMENT: Legislative Services

BACKGROUND/PROPOSAL:

The Rosebud Health Foundation have requested sponsorship and/or a silent auction donation for their First Annual Spring Fling fundraising event, which is taking place on May 6, 2023 at the Carstairs Community Hall. The event will raise funds for healthcare in the local communities of Didsbury, Carstairs, Cremona, and Water Valley.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The sponsorship levels for the event are:

- PLATINUM – Event Sponsor (\$1000)
- GOLD – Welcome Package Sponsor (\$800)
- INDIVIDUAL – single ticket (\$75)
- Cash Donation (any amount)
- Prize Donation (any amount)

Please find attached the Levels of Sponsorship form for further information on each level.

At this time, there is not a specific budget allotment for sponsorships; however, Council may still choose to approve a sponsorship of the event using funds from the Council budget.

ALIGNMENT WITH STRATEGIC PLAN

4. Healthy Active Living

RECOMMENDATION

To approve the sponsorship of the Rosebud Health Foundation First Annual Spring Fling in the amount of \$_____ and/or to send the following Council members to the event to represent the Town, to be funded from the Council budget.

OR

A motion at Council's discretion.

From: **Kayla M. Gundlock** <kayla.edwards04@gmail.com>
Date: Mon, 20 Mar 2023 at 18:31
Subject: Rosebud Health Foundation
To: <inquiries@didsbury.ca>

Good Evening,

We are reaching out to you on behalf of the Rosebud Health Foundation. We are a non-profit organization that raises funds for healthcare in the local communities of Didsbury, Carstairs, Cremona and Water Valley. In 2023, we are fortunate to highlight 27 years of servicing the mentioned communities. Over the past year, our foundation has been able to provide the following items to our local healthcare system; ER stretchers, blanket warmer, vaccination fridge, ER renovations, and Puppet Therapy for the Long Term Care Unit. Our biggest accomplishment this far has been the Didsbury Hospital HeliPad.

With that being said, we are excited to announce our first annual **Rosebud Spring Fling** on May 6, 2023 at the Carstairs Community Hall. The night will involve an interactive game show by Banger Bingo®, food by Prairie Whistle Co. and drinks. There will be silent auction items and prizes to be won throughout the night.

Please consider supporting our event by donating gift certificates, merchandise, or services for our silent auction or as a sponsor. Your company name and donation will be advertised at the event. I have attached the sponsorship information. Is there a good time I can stop by, or set up a phone call with you to discuss any questions you may have? Tickets are also on sale for \$75.00 each, we would love to see you there!

Thank you in advance,

Kayla Gundlock (587) 435-0679 & Ashley Edwards (403) 404-1017
Board Members - Rosebud Health Foundation

Website: <https://www.rosebudhealth.ca>

Instagram: www.instagram.com/rosebudhealthfoundation/

Facebook: www.facebook.com/rosebudhealthfoundation

Levels of Sponsorship

- ☐ **Genuine One-of-a-Kind PLATINUM Rose – EVENT SPONSOR \$1000.00**
Includes placement of signage ((Provided by your organization) at the entrance / SPECIAL recognition and introduction at banquet / print / media acknowledgement / 1 table for eight, priority seating, special service, food, Drinks, Advertising as a VIP event sponsor.

YES, I will be **PLATINUM Rose** Event Sponsor _____

- ☐ **True Friendship and Joy GOLD Rose - WELCOME PACKAGE SPONSOR \$800.00**
Includes placement of signage ((Provided by your organization) at the entrance / SPECIAL recognition and introduction at banquet / print / media acknowledgement / 1 table for eight, priority seating, Table Wine, Advertising as an event sponsor

YES, I will be **GOLD Rose** Event Sponsor _____

- ☐ **INDIVIDUAL Petals - \$75.00 - includes:** an amazing evening of Fun & Games

YES, I would like **PETAL** Tickets _____

☐ **CASH DONATIONS –
100% TAX RECEIPTABLE**

Media acknowledgement will be provided

☐ **PRIZE DONATION**

Prizes will be greatly appreciated.
Media acknowledgement will be provided.

Contact Coordinator for pick up or drop off point.

☐ ENCLOSED IS A **CHEQUE PAYABLE TO: ROSEBUD HEALTH FOUNDATION**

☐ **MASTERCARD** ☐ **VISA**

DATE CARD EXPIRES: _____ AMOUNT TO BE CHARGED: _____

PLEASE CHARGE TO CREDIT CARD NUMBER: _____

☐ **ETRANSFER: leone.regner@ahs.ca**

PRINT YOUR NAME/COMPANY: _____ / _____

ADDRESS: _____

SIGNATURE: _____ PHONE: _____

CONTACT NAME (PLEASE PRINT) _____

Tax Receipting as Per Revenue Canada Guidelines

ROSEBUD HEALTH FOUNDATION

P.O. Box 962 Didsbury, Alberta T0M 0W0

If you require further Information

Please contact CO-ORDINATOR Leone Regner 403-660-5432



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: *The Place to Grow.*

Mission: *Creating the Place to Grow.*

MEETING DATE: April 11, 2023
SUBJECT: Appointment to the Didsbury Library Board
ORIGINATING DEPARTMENT: Legislative Services

BACKGROUND/PROPOSAL:

Library Board Chair, Melynda Crampton, is requesting, on behalf of the Didsbury Library Board, that Council reappoint David McWhinney for another term.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

David has provided exemplary service to the library and the community as a trustee. He has served in the role as treasurer and is willing to continue in that role for another term.

Section (4) of the *Libraries Act*, RSA 2000 states that a member of the municipal board is eligible to be reappointed for only 2 additional consecutive terms of office, unless at least 2/3 of the whole council passes a resolution stating the member may be reappointed as a member for more than 3 consecutive terms.

The Act states that appointments to the municipal board shall be for a term of up to three years; the Board is asking Council to appoint David McWhinney to the Library Board for another term of three years.

ALIGNMENT WITH STRATEGIC PLAN

2. An Informed & Engaged Community

RECOMMENDATION

To appoint David McWhinney as Trustee to the Didsbury Library Board for one term of three years.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: *The Place to Grow.*

Mission: *Creating the Place to Grow.*

MEETING DATE: April 11, 2023
SUBJECT: AB MUNIS Resolutions
ORIGINATING DEPARTMENT: Legislative Services

BACKGROUND/PROPOSAL:

As a member driven organization, Alberta Municipalities seeks input from municipalities on the actions they take. There are several ways municipalities can request action by the Alberta Municipalities:

- Resolutions submitted for consideration at Alberta Municipalities' annual Convention
- Requests for Decisions (RFDs)
- Other opportunities (letters, emails, contact, etc.)

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Resolutions are one way that the Alberta Municipalities' Board or members can propose actions or policies for the membership to consider. Resolutions that are passed by members set the direction for Alberta Municipalities' advocacy efforts over the next three years.

Alberta Municipalities' Resolutions Policy outlines the formal process for submitting, reviewing, publishing, debating, amending, and voting on resolutions. This year, the deadline for submitting a resolution along with proof of Council approval is May 31.

Administration is recommending that Council task the Policy and Governance Committee with exploring potential resolutions for Council to review and approve for submission at the fall Alberta Municipalities Convention in September.

ALIGNMENT WITH STRATEGIC PLAN

2. An Informed & Engaged Community

RECOMMENDATION

To task the Policy and Governance Committee with exploring and developing any potential resolutions for recommendation to Council, to be considered for submission at the Alberta Municipalities Fall Convention.

2023 Resolutions Guide

January 2023

Timelines

Deadline for submitting resolutions, along with confirmation of endorsement by the councils of the moving and seconding municipalities, to resolutions@abmunis.ca	May 31, 2023
Alberta Municipalities' Municipal Governance Committee and Board of Directors review, categorize and comment on submitted resolutions based on criteria set out in the Resolutions Policy (sections 23- 28)	June 2023
Alberta Municipalities publishes Resolutions Book	August 2, 2023
Members debate and vote on resolutions	Alberta Municipalities Convention, September 27 – 29, 2023 in Edmonton

About resolutions

As set out in the [Resolutions Policy](#), a resolution must address a topic of concern affecting municipalities on a regional or provincial level, and must be approved by the council of the sponsoring municipality and seconded by an additional municipal council. A resolution must not direct one or more municipalities to adopt a particular course of action or policy but must be worded as a request for consideration of an issue, including a call for action by Alberta Municipalities.

Drafting tips

Before drafting a resolution, members are encouraged to review the [Resolutions Library](#) and search [Alberta Municipalities website](#) to see if the topic of the potential resolution is already addressed by an existing resolution or policy. Members are also encouraged to review the [Resolutions Policy](#) to ensure the topic and content meets the criteria set out in the policy. In addition, municipalities are encouraged to reach out to Alberta Municipalities' staff and/or submit resolutions early by emailing resolutions@abmunis.ca so that staff can assist in ensuring the resolutions meet the criteria.

If the purpose of the resolution is to seek amendments to legislation, please include the proper title of the Bill, Act or Regulation and list the pertinent sections of the legislation in the preamble and/or background of the resolution.

It is helpful to include examples of specific incidents that highlight why a particular issue should be addressed. However, care must be taken to ensure that this does not localize the resolution to the extent that it is seen as a single municipality's issue.

It is also helpful to check and include whether the issue is being addressed by the Rural Municipalities of Alberta and/or the Federation of Canadian Municipalities.

Any facts or statistics cited in the background section should be referenced (i.e. indicate the source for those facts/statistics).

A [resolutions template](#) is intended to help you draft your resolution and reflects the format that will be used in the Resolutions Book.

Seeking a seconder

All resolutions must receive official endorsement from a seconding municipality before they are submitted. The purpose of seeking a seconder is to confirm whether the resolution is of significant interest to other municipalities. It is also to seek feedback on the clarity and content of the resolution itself, to ensure the intent and rationale is clear.

Municipalities interested in submitting a resolution are encouraged to reach out to other municipalities early in the process to determine whether the resolution is likely to receive support and to provide potential supporting municipalities sufficient time to provide meaningful feedback.

Submission

As mentioned, municipalities are encouraged to submit draft resolutions to Alberta Municipalities staff for feedback as early as possible. Once the resolution is finalized and endorsed by councils of both the moving and seconding municipalities, please submit the following to resolutions@abmunis.ca:

- A Word version of the resolution in the format outlined in the enclosed template.
- Confirmation of the endorsement by the moving and seconding councils. This can take the form of:
 - A link to meeting minutes if they are posted online, or
 - The number, mover and wording of the motion including the date of the meeting at which it was passed.



REGULAR COUNCIL MEETING Request for Decision (RFD)

Vision: The Place to Grow.

Mission: Creating the Place to Grow.

MEETING DATE: April 11, 2023
SUBJECT: Correspondence and Information
ORIGINATING DEPARTMENT: Legislative Services

BACKGROUND/PROPOSAL:

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

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Please find attached:

- Town of Barrhead – Letter to the Minister of Environment & Protected Areas regarding their Community Spaces Grant Application, by Barrhead Wellness Connection
- City of Red Deer – Letter to the Minister of Health regarding the Red Deer Regional Hospital

ALIGNMENT WITH STRATEGIC PLAN

2. An Informed & Engaged Community

RECOMMENDATION

To accept the correspondence items presented as information.

March 21, 2023

Office of the Minister
Environment & Protected Areas
224 Legislature Building
10800 – 97 Avenue
Edmonton, AB T5K 2B6

RE: Community Spaces Grant application by Barrhead Wellness Connection

Dear Minister Savage,

On March 14, Council heard from Evan Jamieson, President, Alberta Weekly Newspapers Association. Mr. Jamieson highlighted what impact changes to the EPR program would have on newspaper media.

The newspaper industry is already under extreme financial pressure due to increased costs of materials and inflation coupled with the decline in advertising spend and subscriptions. It might seem simple to discontinue physical publications in a digital world; however, digital excludes entire demographics of individuals who cannot access the internet. Newspapers serve as a source of information for those who still operate in an analogue world. A newspaper shuttering its doors due to additional expenses, will cut an entire demographic off from access to local, national, and international news.

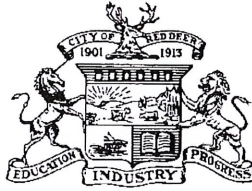
We urge the UPC to follow in the footsteps of jurisdictions such as Great Britain and Ontario where newspapers have become exempt from similar EPR programs. Newspapers have multiple uses, offering a secondary purpose aside from providing information about the world. Among other uses, they are conducive as insulation for temperature sensitive products during transport and protect precious family heirlooms during a move. We urge you to recognize the importance of local papers and the impact the potential closure newspaper businesses would have on the social fabric of the communities they serve. Consider the challenges already faced. Follow in the footsteps of the Ontario government, and please exempt newspapers from the revised EPR program.

Regards,



Dave McKenzie
Mayor

cc: Glen van Dijken, MLA Westlock-Peace River
Alberta Municipalities
All Alberta Municipalities



OFFICE OF THE MAYOR & COUNCIL

March 20, 2023

Honourable Jason Copping
Minister of Health
423 Legislature Building
10800 - 97 Avenue
Edmonton, AB, T5K 2B6

Re: Red Deer Regional Hospital Centre (RDRHC) – Transition Plan

Dear Minister Copping:

I trust this letter finds you well as you continue your exemplary service to our City and Province. Minister, I write today in support of the requests from our local physician group, Society for Hospital Expansion in Central Alberta (SHECA). I attended and spoke at a Town Hall meeting on March 8th in support of their requests and the need for a transition plan at the Red Deer Regional Hospital as it proceeds through its capital expansion over the next 10 years.

The RDRHC is a referral hospital for the region, which services approximately 500,000 Albertans. The impacts at this facility influence all central Alberta health services. The City of Red Deer is beyond grateful for the \$1.8 billion expansion for the RDRHC that was announced in February 2022; however, until that expansion is complete there are many day-to-day issues that need to be addressed.

Some of these issues include, but not limited to, the ones that were documented in the Red Deer orthopedics surgeons letter sent to you in February 2023. In this letter the surgeons were very clear in outlining the lack of equity between the regional health zones. Especially, in relation to a poor safety profile for patients being created when covering orthopedic surgery on call services and the call stipend distribution across the province leading to difficulties in physician recruitment, physician retention, and a perception that physicians are devalued in Central Zone.

We are so fortunate to have some of best medical professionals in the world here at the RDRHC. However, if nothing is done in the immediate future to deal with the current

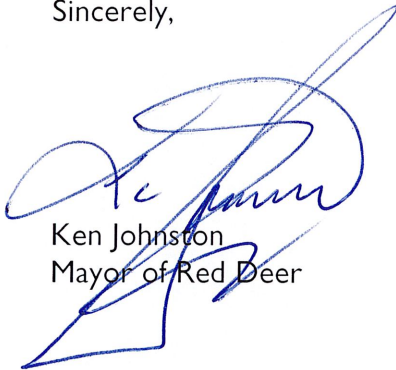
Office of the Mayor & Council, Phone: 403-342-8155, E-mail: mayor@reddeer.ca
The City of Red Deer, Box 5008, Red Deer, AB T4N 3T4

challenges at our hospital, we run a serious risk of losing more of these skilled individuals to other jurisdictions. The extra demands put on our medical professionals due to personnel shortages is contributing to burnout and amplifying the recruitment challenges.

It is urgent that a transition plan be put in place immediately for the RDRHC. Our hospital is dealing with significant challenges, which need to be addressed quickly and strategically. Only by having a proper transition plan in place and communicating that plan with our community stakeholders, will the RDRHC be able to recruit the professionals we so sorely need and to provide proper healthcare to all central Albertans.

In conclusion, our Council looks forward to seeing a detailed RDRHC transition plan from Alberta Health Services and your department. If you would like to discuss this matter further, I invite you to contact my office at 403.342.8154.

Sincerely,



Ken Johnston
Mayor of Red Deer

cc:

Hon. Adrianna LaGrange, MLA Red Deer North
Jason Stephan, MLA Red Deer South
Red Deer City Council
Central Alberta Mayors and Reeves
Dr. John Cowell Alberta Health Services Official Administrator
Mauro Chies Alberta Health Services President and Chief Executive Officer
Dr. Francois Belanger Vice President Quality and Chief Medical Officer Alberta Health Services
Mike Gormley Executive Director Alberta Medical Association
Dr. Michael Mulholland Zone Medical Director, Central Zone
Janice Stewart Chief Zone Officer, Central Zone
Dr. Kym Jim, Chair, Society for Hospital Expansion in Central Alberta
Tara Lodewyk, City Manager, The City of Red Deer
Sean McIntyre, Chief of Staff, The City of Red Deer