



TOWN OF PINCHER CREEK COUNCIL MEETING AGENDA

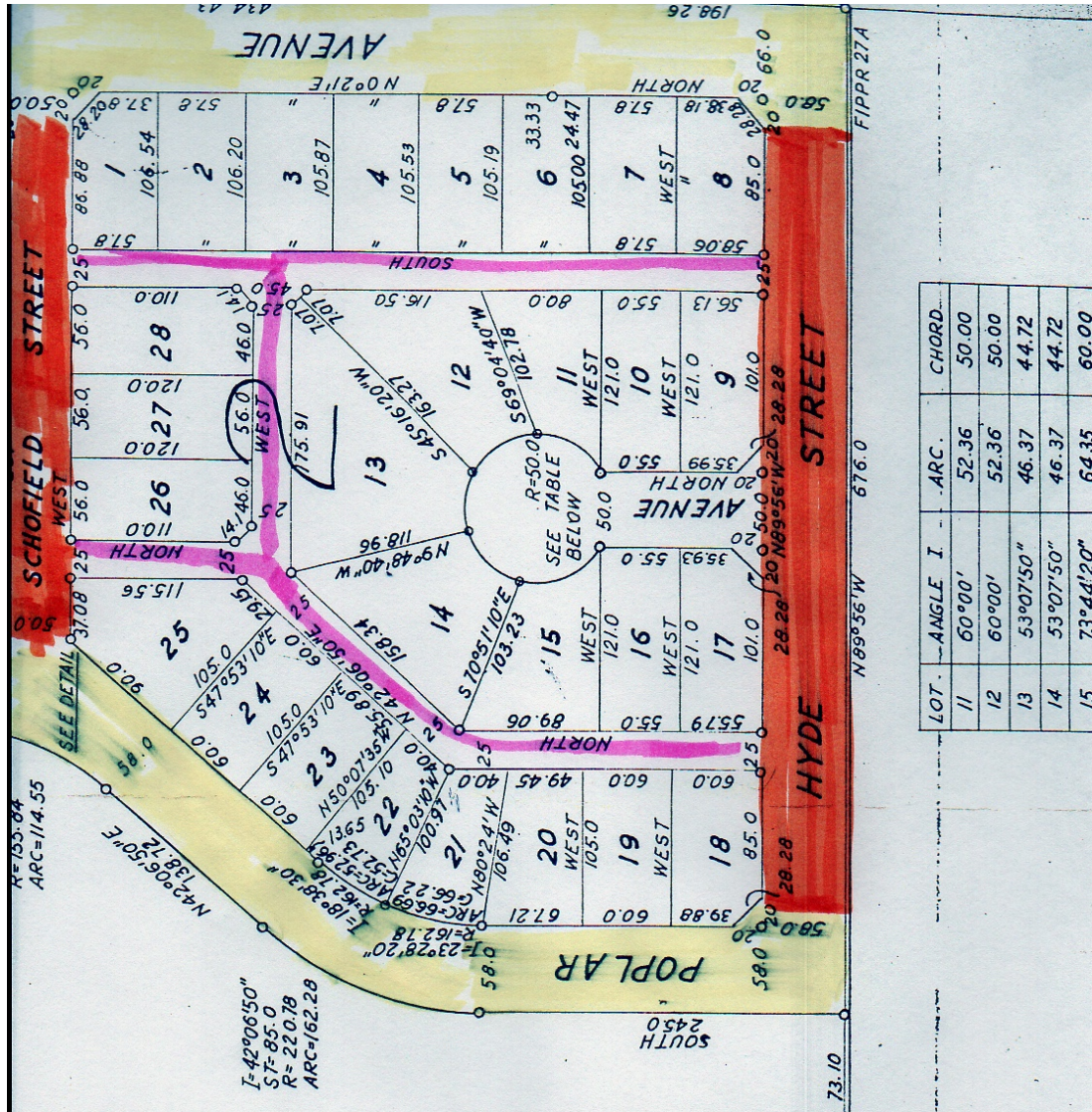
Tuesday, April 14, 2020 at 6:00 p.m.

Virtual

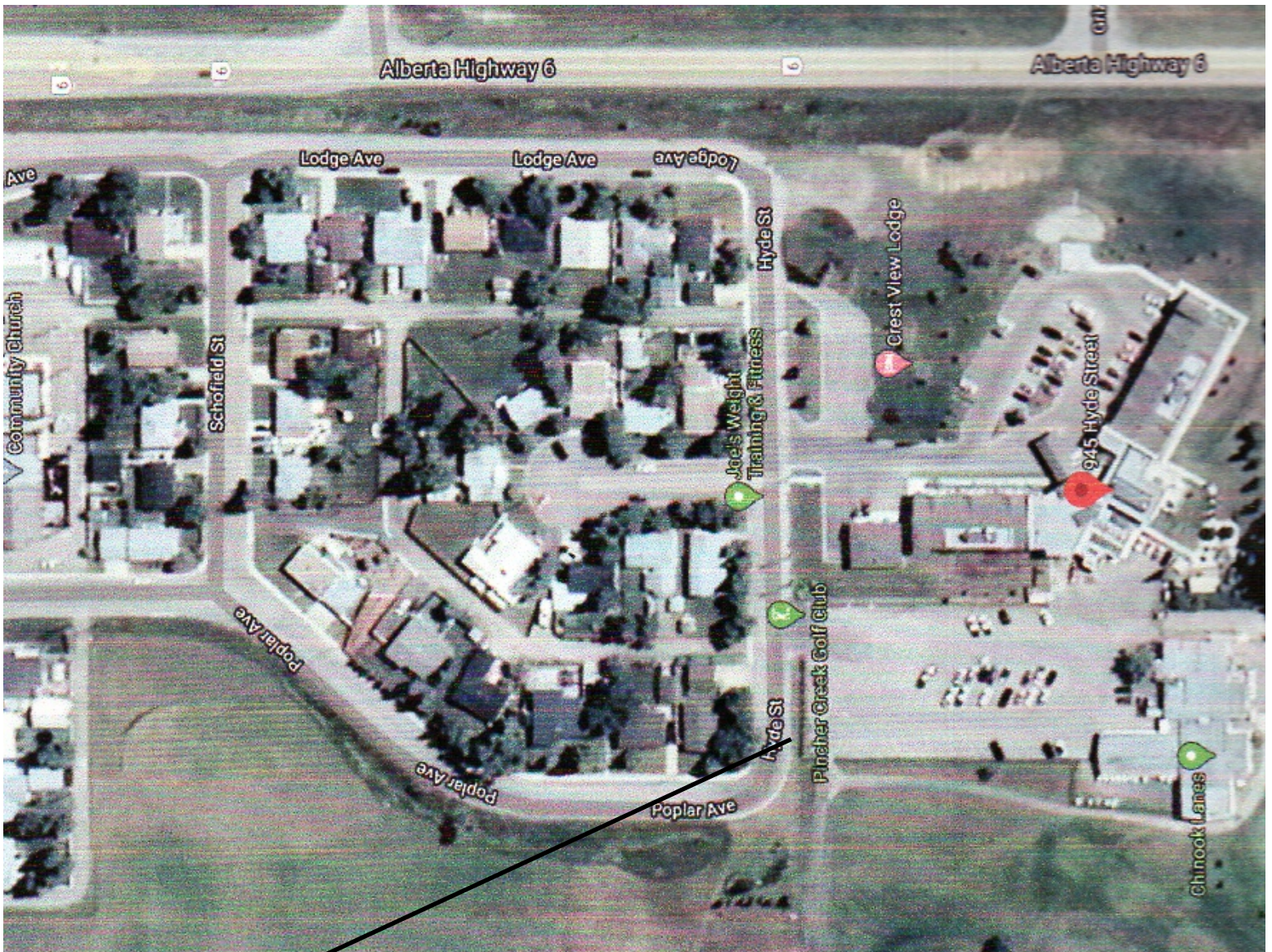
1. **Call to Order**
2. **Scheduled Public Hearing**
3. **Agenda Approval**
4. **Scheduled Delegations**
 - 4.1 Ianthe and Max Goodfellow – Traffic – Hyde Street, Poplar and Lodge Avenues
5. **Adoption of Minutes**
 - 5.1 Minutes of the Regular Meeting of Council held on March 23, 2020
 - 5.2 Minutes of the Special Meeting of Council held on April 3, 2020
6. **Business Arising from the Minutes**
 - 6.1 AUMA Advocacy Request
 - 6.2 Food Bank Update
 - 6.3 2020 Operating and Capital Budget Adjustments
7. **Bylaws**
 - 7.1 Property Tax Bylaw #1620-20
8. **New Business**
 - 8.1 Update on Medical At-Risk Drivers
 - 8.2 2019 Audited Consolidated Financial Statements
 - 8.3 Pincher Creek Golf Club Society - Clubhouse Renovation
9. **Council Reports**
10. **Administration**
 - 10.1 Council Information Distribution List
 - 10.2 Potential Shovel Ready Projects
11. **Closed Session Discussion**
 - 11.1 Rental / Lease Agreements – FOIP s. 24
12. **Notice of Motion**
13. **Adjournment**

The next Regular Council Meeting is scheduled for April 27, 2020 at 6:00 p.m.

Traffic Increases on Hyde Street and Area



A presentation to Town Council
 by Max and Ianthe Goodfellow
 Citizen Voice



Hyde Street is at the top of a hill. Poplar Ave. and Lodge Ave. lead up to it. Hyde Street and Poplar Avenue measure 36' wide from curb to sidewalk. Lodge Ave. is —. A Keep Right Sign is on the curve of Poplar and Hyde . Parking occurs on both sides of the roads.

History of Traffic in the Area since 1970

(information followed by * is taken from recorded sources)

In the 70's the original Golf Clubhouse was moved from the western Hyde Street site to its' present eastern Hyde Street site. There is hilly area between these two sites . The Golf Clubhouse was relocated in the middle of what now is the Golf Course parking lot. The entrance was directly in front of our home. In summer Hyde Street and area had traffic from residents, from Crest View Lodge staff and residents; and the traffic from the golf course.

In the late 70's a new Golf Club House was built with two entrances off of Hyde St. in front of our home.

In 1985 the town decided to build The Community Recreation Centre. The CRC was now a year round facility. The new bowling and squash complex was attached to the Golf Club House . This brought a large increase in traffic from 380* bowlers and also from school programs and tournaments. Traffic also increased from a number of squash players and weight lifters. Weddings, seasonal parties and local craft fairs were now held in the restaurant area which also sported a licensed lounge and dining area that was open to the general public.

Hyde Street Resident traffic concerns* in 1987 resulted in a Keep Right sign that was placed on the curve of Poplar Ave. and Hyde Street.

In 2016 there were 204* Golf Club members. It was also reported that the membership was once at 483* . That number changed to 330* and then to less than 200*at present.

Volley Ball*, Cross Country Skiing* and Snowshoeing *are recent new activities at the CRC.

Future Traffic Concerns

A steering committee has been advocating a joint complex * that would include the Golf Club*, Curling Club * Joe's Gym and Weight Training *and the Chinook Lanes Bowling Alley.*

If such a project is approved the traffic going uphill and downhill on these busy residential streets will increase dramatically.

Based on these reports :

- Curling Club usages average 718 *per month.
- Open from October to March.*
- 135 members*, 500* school students making use of the curling facility.
- 4 to 5 Bonspiels* are held each year

Add to this the following possible uses that are mentioned recently in The Button to the Tee * , Shootin' the Breeze .

– Conferences, Reunions, Weddings, Farmers Markets, Trade Shows , Roller Derby, Indoor Tennis or Soccer and Rock-climbing and an Indoor Race Track. With more ideas to come.

A new smart looking complex offering all of the above will be a magnetic attraction for our public and it will be heavily used. The traffic on Hyde Street and Poplar Avenue and Lodge Avenue would increase dramatically.

Citizens, Golf Club Committee, Facilities Committee , and Town Council have expressed concerns*,comments* and recommendations* about traffic in residential areas from a new curling rink. 2016*, 2017* 2018*.

Over the years the membership has changed for the clubs and organizations, the other uses have changed also. Memberships could ,once again ,serge to the higher numbers, so it is important to keep this possibility in mind. It will influence the traffic on Hyde Street, Poplar Avenue and Lodge Avenue.

Six photos of Hyde Street, Poplar Ave. and Lodge Ave follow.



**Keep Right sign at top of hill before curve on Hyde Street
Football spectators on Poplar Avenue (below)**





Resident Parking on Poplar Avenue (above)

Tobogganers Parking on Poplar Avenue (below)





Resident parking on Hyde Street (above)

Resident parking on Lodge Avenue-top of hill (below)



Thank you for letting us share this information that we have gathered pertaining to the traffic on Hyde Street, Poplar Avenue and Lodge Avenue.

**Max and Ianthe Goodfellow,
Citizen Voice.**

Information followed by * is taken from these record sources:

Page Three

380* bowlers— Charles Clymer, Lethbridge Herald article February 7th 1976

Page Four

204*-Facilities Committee Meeting ,Ray Reid, Golf Club Representative ,Dec.8th, 2016

483* 330* 200* — Gord McMullen , former President of the Golf Club

Cross Country Skiing and Snowshoeing-Recreation Advisory Committee- Rhonda Oczkowski, Nov. 28 2018

VolleyBall* —Town website— Community Recreation Centre Features , April 7th, 2020

bowling club*— steering committee -From the Button — Shootin' the Breeze January 8th 2020

Golf Club*,Curling Club*, Joe's Weight Training*—The Joint Golf and Curling Club Steering Committee,The Pincher Creek Curling Club News, Debbie Reed, Shootin' the Breeze , March 25, 2020

718* per month*—Jessie Nelson,Town Council Agenda, March 7th 2018

Open from October to March*—Curling Club website 2019

4-5 Bonspiels each year- Debbie Reed, Facilities Committee Minutes, Feb 2, 2017

135 members*, 500* school students—Jessie Nelson, Town Council Meeting , March 7th, 2018

Page Five

Farmers Markets and trade shows..... Weddings, reunions, conferences, running track, roller derby ,indoor tennis or soccer....rock-climbing wall — Pincher Creek Curling Club News —Debbie Reed, Shootin’ the Breeze March 25, 2020

Concerns*, comments and recommendations* about traffic

2016*-

Golf Club comments regarding the Golf Club Site, Nov 2016

-Site across from highway would be desirable

-Current facility access is through residential area; creates a lot of traffic.

-Better to have Curling Rink on main street traffic wise.

2017*

Facilities Committee Minutes—general comments,Oct. 3, 2017, MPF site

Concerns over the access from Macleod Street as that corner has some traffic issues.

Town Council Agenda-Nov 14, 2017,RFD ,Background History regarding Multi Purpose Facility, MPF :

— — -impact to neighbourhood and traffic flow on adjacent streets

2018*

Town Council Agenda-Jan 22, 2018, RFD, Public Relations Implications :

—-Regarding the golf course location, the Golf Club was not supportive of changes to their existing facility to accommodate a combined facility. Neighbourhood residents also expressed concerns re: traffic, views with the addition of a curling rink.

Pincher Creek Voice -report on Town Council Meeting, Jan.22 2018 regarding MPF site :

— Revised curling rink site plan reviewed- Unidentified couple interjected at several points in the discussion to express concerns about noise, traffic and effects on property values.

Ianthe & Max Goodfellow

Ciitzen Voice



REGULAR MEETING OF COUNCIL
Held on Monday March 23, 2020 in the
Town Hall Council Chambers, commencing at 6:00 p.m.

IN ATTENDANCE:

Mayor: D. Anderberg

Councillors: B. McGillivray, S. O'Rourke, M. Barber and S. Korbett

Staff: L. Wilgosh, Chief Administrative Officer;
W. Catonio, Director of Finance and Human Resources;
L. Rideout, Director of Community Services, L. Goss, Administrative Manager and M. Everts, Events, Marketing & Economic Development Officer

Via Conference Call:
Councillors: L. Jackson

Staff: L. Rideout, Director of Community Services and L. Goss, Administrative Manager

Absent with regrets: W. Elliott

1. CALL TO ORDER

Mayor Anderberg called the meeting to order at 6:00 pm.

2. SCHEDULED PUBLIC HEARING

3. AGENDA APPROVAL

BARBER:

That Council for the Town of Pincher Creek approves the March 23, 2020 agenda as amended, the amendment being the addition of the following items;

- 11.3 Various Lease Agreement Reviews
- 11.4 Regional Emergency Management Organization Review
- 11.5 Business Support
- 11.6 Community Communication
- 11.7 Personnel
- 11.8 Tax Arrears Annual List
- 11.9 Alberta Child Care – St. Michaels Location
- 11.10 Community Phone In – Offers of Funding
- 11.11 Business Continuity Planning

CARRIED 20-156

4. DELEGATIONS

5. ADOPTION OF MINUTES

5.1 Minutes of the Regular Meeting of Council held on March 9, 2020

McGILLIVRAY:

That Council for the Town of Pincher Creek approve the minutes of the regular meeting of Council held on March 9, 2020 as presented.

CARRIED 20-157

5.2 Minutes of the Special Meeting of Council held on March 16, 2020

JACKSON:

That Council for the Town of Pincher Creek approve the minutes of the Special Meeting of Council held on March 16, 2020 as presented.

CARRIED 20-158

6. BUSINESS ARISING FROM THE MINUTES

7. BYLAWS

8. NEW BUSINESS

8.1 Committee of the Whole Agenda Format

McGILLIVRAY:

That Council for the Town of Pincher Creek direct administration to amend the Committee of the Whole agenda to reflect the Committee Reports and Administration be moved to item 3 and 4 respectively.

CARRIED 20-159

8.2 Community Mental Health Learning Immersion - Attendance

McGILLIVRAY:

That Council for the Town of Pincher Creek authorize the attendance of Councillor O'Rourke at the Community Mental Health Learning Immersion event at the Heritage Inn in Pincher Creek on February 6, 2020.

CARRIED 20-160

8.3 Pincher Creek Community Early Learning Centre Funding

McGILLIVRAY:

That Council for the Town of Pincher Creek accept the Pincher Creek Community Early Learning Centre Funding information as presented.

CARRIED 20-161

9. REPORTS

9.1 Upcoming Committee Meetings and Events

Emergency Services, Landfill Association, Community Futures, Chinook Arch Library, Municipal Development and Subdivision Authority, Committee of the Whole and Council meetings will go ahead
Community Information Night will remain postponed at this time.

10. ADMINISTRATION

10.1 Council Information Distribution List

KORBETT:

That Council for the Town of Pincher Creek accept the March 23, 2020 Council Information Distribution List as information.

CARRIED 20-162

11. CLOSED MEETING DISCUSSION

O'ROURKE:

That Council for the Town of Pincher Creek agree to move to a closed session of Council on Monday, March 23, 2020 at 6:29 pm in accordance with section 21 and 27 of the Freedom of Information and Protection of Privacy Act, with the Chief Administrative Officer, Director of Finance and Human Resources, Director of Community Services, Events, Marketing & Economic Development Officer and Administrative Manager in attendance.

CARRIED 20-163

McGILLIVRAY:

That Council for the Town of Pincher Creek agree to move out of a closed session of Council on Monday, March 23, 2020 at 7:15 pm.

CARRIED 20-164

Mayor Anderberg called a recess at 7:15 pm.

Brett Wuth joined the meeting at 7:15 pm.

Mayor Anderberg called the meeting back to order at 7:23 pm.

O'ROURKE:

That Council for the Town of Pincher Creek agree to move to a closed session of Council on Monday, March 23, 2020 at 7:23 pm in accordance with section 21 and 27 of the Freedom of Information and Protection of Privacy Act, with the Chief Administrative Officer, Director of Finance and Human Resources, Director of Community Services, Administrative Manager, Events, Marketing & Economic Development Officer and Director of Emergency Management in attendance.

CARRIED 20-165

Marie Everts and Brett Wuth left the meeting at 8:31 pm.

McGILLIVRAY:

That Council for the Town of Pincher Creek agree to move out of a closed session of Council on Monday, March 23, 2020 at 9:34 pm.

CARRIED 20-166

11.1 Ag Society Lease Review and Follow-Up – FOIP s. 27

KORBETT:

That Council for the Town of Pincher Creek receive the information as provided by the AHS Health Inspector, Mike Swynstun and move forward with option #2 as presented.

CARRIED 20-167

11.2 Intermunicipal Collaboration Framework Agreement – FOIP s. 21

McGILLIVRAY:

That Council for the Town of Pincher Creek receive and approve the proposed Intermunicipal Collaboration Framework Agreement between the Town of Pincher Creek and the Municipal District of Pincher Creek which determines shared services and the related funding percentages as agreed within and as amended.

CARRIED 20-168

KORBETT:

That Council for the Town Pincher Creek receive and approve the proposed Recreation Agreement, as a component of the Intermunicipal Collaboration Framework Agreement, between the Town of Pincher Creek and the Municipal District of Pincher Creek as amended.

CARRIED 20-169

11.3 Various Lease Agreement Reviews

JACKSON:

That Council for the Town of Pincher Creek defer the Lease Agreement Reviews to a future meeting for consideration.

CARRIED 20-170

11.4 Regional Emergency Management Organization Review

BARBER:

That Council for the Town of Pincher Creek receive the report presented by Brett Wuth, Director of Emergency Management regarding the Regional Emergency Management Organization Review and COVID-19 situation update as information.

CARRIED 20-171

11.5 Business Support

KORBETT:

That Council for the Town of Pincher Creek receive the Business Support update provided by Marie Everts, Events, Marketing & Economic Development Officer as presented and direct administration to move forward with the COVID-19 Business Needs Survey utilizing Town Staff as needed.

CARRIED 20-172

11.6 Community Communication

McGILLIVRAY:

That Council for the Town of Pincher Creek receive the Community Communication update provided by Marie Everts, Events, Marketing & Economic Development Officer as presented.

CARRIED 20-173

11.7 Personnel

KORBETT:

That Council for the Town of Pincher Creek direct administration to prepare a personnel plan as discussed.

CARRIED 20-174

11.8 Tax Arrears Annual List

McGILLIVRAY:

That Council for the Town of Pincher Creek receives the Tax Arrears Annual List as information.

CARRIED 20-175

11.9 Alberta Child Care – St. Michaels Location

O’ROURKE:

That Council for the Town of Pincher Creek receives the Alberta Child Care – St. Michaels Location as information.

CARRIED 20-176

11.10 Community Phone In – Offers of Funding

JACKSON:

That Council for the Town of Pincher Creek receives the Community Phone In – Offers of Funding information as presented.

CARRIED 20-177

11.11 Business Continuity Planning

McGILLIVRAY:

That Council for the Town of Pincher Creek direct administration to prepare and present further Business Continuity Planning information at the April 1, 2020 Committee of the Whole Meeting for consideration

CARRIED 20-178

12. NOTICE OF MOTION

13. ADJOURNMENT

O’ROURKE:

That this meeting of Council on March 23, 2020 be hereby adjourned at 9:47 pm.

CARRIED 20-179

MAYOR, D. Anderberg

CAO, L. Wilgosh

APPROVED BY RESOLUTION

OF THE COUNCIL OF THE

TOWN OF PINCHER CREEK,

THIS 14th DAY OF APRIL 2020

S E A L

**NEXT REGULAR MEETING OF COUNCIL TO BE HELD ON TUESDAY APRIL 14, 2020 AT
6:00 P.M.**



**SPECIAL MEETING OF COUNCIL
Held on Friday April 3, 2020
Virtually
commencing at 8:00 a.m.**

IN ATTENDANCE:

Mayor: D. Anderberg

Councillors: B. McGillivray, L. Jackson, M. Barber,
S. Korbett and S. O'Rourke

Absent with regrets: W. Elliott

Staff: L. Wilgosh, Chief Administrative Officer; W. Catonio, Director of Finance and Human Resources; A. Roth, Director of Operations; L. Rideout, Director of Community Services, A. Grose, Recreation Manager, M. Everts, Events, Marketing & Economic Development Officer and L. Goss, Administrative Manager

1. CALL TO ORDER

Mayor Anderberg called the meeting to order at 8:08 am.

3. AGENDA APPROVAL

BARBER:

That Council for the Town of Pincher Creek approves the April 3, 2020 agenda as presented.

CARRIED 20-180

3.1 Shovel Ready Projects Update

McGILLIVRAY:

That Council for the Town of Pincher Creek direct administration to prioritize the Shovel Ready Projects list and present the item at the April 14, 2020 regular meeting of Council for consideration.

CARRIED 20-181

McGILLIVRAY:

That Council for the Town of Pincher Creek agree to move to a closed session of Council on Friday, April 3, 2020 at 8:20 am in accordance with section 16, 21, 23 and 24 of the Freedom of Information and Protection of Privacy Act, with the Chief Administrative Officer, Director of Finance and Human Resources, Director of Operations, Director of Community Services and Administrative Manager and in attendance.

CARRIED 20-182

A. Grose joined the meeting at 8:57 am.

KORBETT:

That Council for the Town of Pincher Creek agree to move out of a closed session of Council on Friday, April 3, 2020 at 9:20 am.

CARRIED 20-183

Mayor Anderberg called a recess at 9:20 am.

M. Everts joined the meeting at 9:20 am.

Mayor Anderberg called the meeting back to order at 9:33 am.

McGILLIVRAY:

That Council for the Town of Pincher Creek agree to move to a closed session of Council on Friday, April 3, 2020 at 9:33 am in accordance with section 16, 21, 23 and 24 of the Freedom of Information and Protection of Privacy Act, with the Chief Administrative Officer, Director of Finance and Human Resources, Director of Operations, Director of Community Services, Recreation, Manager Events, Marketing & Economic Development Officer and Administrative Manager and in attendance.

CARRIED 20-184

A. Grose left the meeting at 9:47 am.

A. Roth left the meeting at 10:27 am.

M. Everts left the meeting at 10:05 am.

McGILLIVRAY:

That Council for the Town of Pincher Creek agree to move out of a closed session of Council on Friday, April 3, 2020 at 11:22 am.

CARRIED 20-185

3.2 Business Continuity Plan Review

McGILLIVRAY:

That Council for the Town of Pincher Creek receives the Business Continuity Plan Review and updates as discussed.

CARRIED 20-186

JACKSON:

That Council for the Town of Pincher Creek direct administration to manage personnel as required as it relates to the COVID-19 Pandemic situation.

CARRIED 20-187

3.3 Local Business Status Update

BARBER:

That Council for the Town of Pincher Creek receives the Local Business Status Update information as presented.

CARRIED 20-188

3.4 Tax and Utility Payments Deferrals

KORBETT:

That Council for the Town of Pincher Creek direct administration to maintain the procedures and deadlines for the distribution of tax and utility notices as is.

FURTHER

That Council for the Town of Pincher Creek direct administration to maintain the Direct Electronic Funds Transfer (DEFT) payments for utilities and taxes procedures as is.

FURHTER

That Council for the Town of Pincher Creek direct administration to address individual resident and commercial business needs on a case by case basis regarding DEFT payments.

CARRIED 20-189

3.5 Physician Remuneration

McGILLIVRAY:

That Council for the Town of Pincher Creek receives the Physician Remuneration information as presented.

CARRIED 20-190

4. ADJOURNMENT

JACKSON:

That this meeting of Council on April 3, 2020 be hereby adjourned at 11:33 am.

CARRIED 20-191

MAYOR, D. Anderberg

CAO, L. Wilgosh

**APPROVED BY RESOLUTION
OF THE COUNCIL OF THE
TOWN OF PINCHER CREEK,
THIS 14th DAY OF APRIL 2020**

S E A L

**NEXT REGULAR MEETING OF COUNCIL TO BE HELD ON TUESDAY APRIL 14, 2020 AT
6:00 P.M.**

TOWN OF PINCHER CREEK

REQUEST FOR DECISION

Council

SUBJECT: AUMA advocacy request	
PRESENTED BY: Laurie Wilgosh, Chief Administrative Officer	DATE OF MEETING: 4/14/2020

PURPOSE:

For Town Council to again request the support and advocacy of Alberta Urban Municipalities Association regarding the Town's and other rural municipalities concerns with the recent physician wages reductions and it's effects on our local health care.

RECOMMENDATION:

That Council for the Town of Pincher Creek requests that the AUMA Board engage member municipalities in developing an advocacy strategy in response to the recent announcement of changes to AHS' physician compensation model. The strategy will address the negative effect on rural health care services in Alberta that will and are ultimately resulting from these changes.

Further, that AUMA advocate for the immediate reversal of physician wage cuts which came into force on April 1, 2020 and in the fall of 2019 to ensure the continued and proactive health care for our rural communities, and to support the physical and mental wellbeing of our local physicians and health care workers who may be concerned with potential layoffs, while simultaneously putting their own health and the health of their families at risk to save lives of Alberta residents.

BACKGROUND/HISTORY:

The Town Council has been working collaboratively with our local physicians to bring concerns to the attention of the Minister of Alberta Health and to Alberta Health Services, and specifically explaining the detrimental effect to health care in rural communities with recent funding cuts and changes. We have advocated for collaboration between AHS and AMA to find solutions to the rising costs of health care in our province. To date the only mitigating factor has been a pause by the Province of the complex modifier component of funding.

Additional background has been provided by Dr. Samantha Myhr.

ALTERNATIVES:

That Council received the information and proposed resolution as presented.

That Council direct administration to forward a copy of the resolution and background information to the Minister of Alberta Health, and MLA Roger Reid.

IMPLICATIONS/SUPPORT OF PAST STUDIES OR PLANS:

The Town has submitted letters to the Health Minister, the MLA, AUMA, RMA and Mayors and Reeves Committee regarding this concern, besides meeting with the Health Minister himself.

FINANCIAL IMPLICATIONS:

N/A

PUBLIC RELATIONS IMPLICATIONS:

The community appears to support Council's direction and concerns, and have demonstrated their support for the local physicians and health care workers.

ATTACHMENTS:

Confidential - Samantha Myhr - Physician_Community Concerns for AUMA - 394

CONCLUSION/SUMMARY:

Administration supports that Council approve the proposed recommendation to submit to AUMA requesting their advocacy with the Minister of Health and Alberta Health Services.

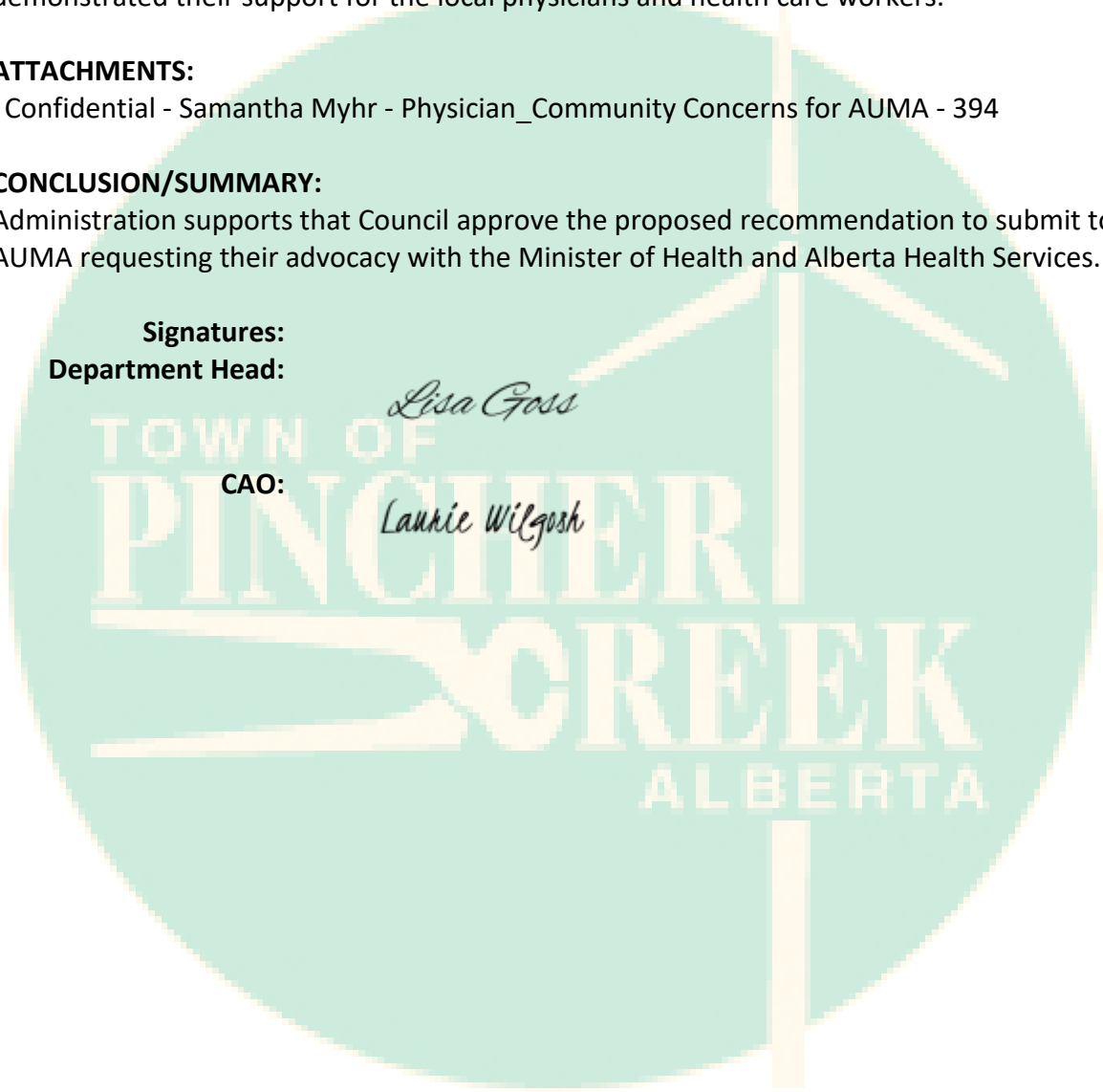
Signatures:

Department Head:

Lisa Goss

CAO:

Lannie Wilgosh



TOWN OF PINCHER CREEK

REQUEST FOR DECISION

Council

SUBJECT: Food Bank Update	
PRESENTED BY: LaVonne Rideout, Community Services	DATE OF MEETING: 4/14/2020

PURPOSE:

To provide Council with current information about the Food Bank.

RECOMMENDATION:

That Council for the Town of Pincher Creek receive the Food Bank update report as information

BACKGROUND/HISTORY:

See attached report

ALTERNATIVES:

n/a

IMPLICATIONS/SUPPORT OF PAST STUDIES OR PLANS:

Previous Food Bank statistics illustrate the need for this service in the community.

FINANCIAL IMPLICATIONS:

Unknown at this time.

PUBLIC RELATIONS IMPLICATIONS:

The Community will be supportive of continued Food Bank operations given the pandemic crisis.

ATTACHMENTS:

Food Bank Analysis Report - 400

CONCLUSION/SUMMARY:

Administration supports that Council receives the update as information

Signatures:

Department Head:

DAVID

CAO:

Lannie Wilgosh

TOWN OF PINCHER CREEK

REQUEST FOR DECISION

Council

SUBJECT: 2020 Operating and Capital Budget Adjustments	
PRESENTED BY: Wendy Catonio, Director of Finance and Human Resources	DATE OF MEETING: 4/14/2020

PURPOSE:

To adjust the 2020 Operating and Capital Budgets for 2019 carry forward amounts as well as adjustments due to changing circumstances.

RECOMMENDATION:

That Council for the Town of Pincher Creek approve the attached 2020 Operating and Capital Budget Adjustments and the that a copy be attached hereto and form part of the minutes.

BACKGROUND/HISTORY:

After the 2019 year end was finished, it was determined that there was uncompleted projects that needed to be added to the 2020 Operating and Capital Budgets. Administration discussed these budget changes with Council at the Committee of the Whole on April 1, 2020 and the Special Council Meeting on April 3, 2020. Also discussed was additional revenue anticipated for 2020 which was unknown at the time the budget was prepared. Council decided to use the additional revenue to offset the increased requisition amounts which were also unknown during budget deliberation.

ALTERNATIVES:

That Council for the Town of Pincher Creek request more information from Administration at a future council meeting.

That Council for the Town of Pincher Creek agree to leave the 2020 Operating and Capital Budgets as passed December 9, 2019.

IMPLICATIONS/SUPPORT OF PAST STUDIES OR PLANS:

None at this time

FINANCIAL IMPLICATIONS:

None at this time

PUBLIC RELATIONS IMPLICATIONS:

None at this time

ATTACHMENTS:

CONCLUSION/SUMMARY:

Budget documents are flexible living documents that reflect the values of the community. Administration supports adjusting the budget for these items.

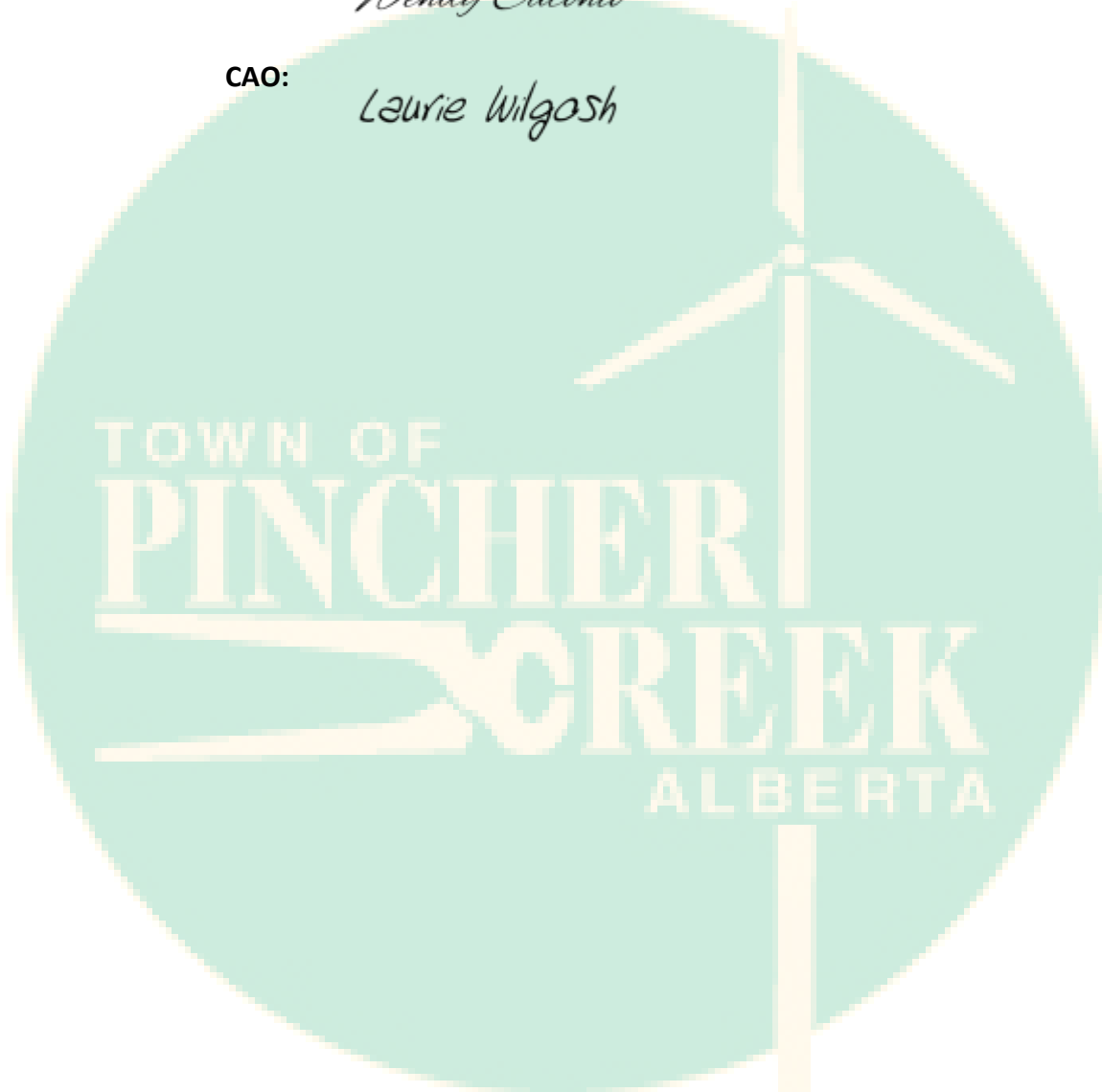
Signatures:

Department Head:

Wendy Catonio

CAO:

Laurie Wilgosh





TOWN OF PINCHER CREEK 2020 CAPITAL PROJECTS

9:29 AM
4/9/2020

LOCATION/ DESCRIPTION	COMMENTS	G/L Acct. No.	2020 passed December 2019	Proposed Changes	Revised 2020 Capital Budget	Defer to 2021	Grand Total 2020 & 2021	Funding Source
RCMP Detachment	Foundation repairs as per engineering report (reduce to \$35,000 for design work)	2100006620	80,000	- 45,000	35,000			Reserves
Subdivision	NE Area Structure Plan and subdivision in 2020 and 2021	6600006642	80,000		80,000			Reserves
Signage	complete signage throughout	6200006642	100,000		100,000			Reserves
SE Commercial Area Upgrade	SE Commercial Area Upgrade (defer to 2021)	3200006611	629,000			629,000		Debenture/Local Improvement
Town Office	Large Document Printer/Scanner (tentative Administration reviewing options) (defer to 2021)	3100006630	15,000			15,000		Reserves
Streets	Purchase speed sentry signs (defer to 2021)	3200006630	13,000			13,000		Reserves
Pickup truck	Purchase new pick up truck	3100006650	45,000		45,000			Reserves
Water	New Fire Hydrants	4100006631	40,000		40,000			Reserves
Water Plant	Replace backwash flow meter (increased from 20,000 to 30,000 as per quote)	4100006630	20,000	10,000	30,000			Reserves
Water Plant	low distribution side flow meter (increased from 20,000 to 30,000 as per quote)	4100006630	20,000	10,000	30,000			Reserves



TOWN OF PINCHER CREEK 2020 CAPITAL PROJECTS

9:29 AM
4/9/2020

LOCATION/ DESCRIPTION	COMMENTS	G/L Acct. No.	2020 passed December 2019	Proposed Changes	Revised 2020 Capital Budget	Defer to 2021	Grand Total 2020 & 2021	Funding Source
Water Distribution	Water line Hydrant support <i>(reduce due to third party)</i>	4100006613	150,000	- 100,000	50,000			Reserves
Water Distribution	X1 (PRV) Pressure reducing valves; Bev McLaughlin and Christie	4100006616	125,000		125,000			Reserves
St. Michael's School	Track upgrade - Electrical <i>(defer to 2021)</i>	7107006611	5,000			5,000		Reserves
Equipment	Trailer for parks and sport fields <i>(defer to 2021)</i>	7107006630	5,000			5,000		Reserves
Equipment	Purchase Garbage <i>(2019 carry)</i>	4300006650	-	300,000	300,000			Reserves
Trails	Complete Tumbleweed Pathway	7105006612	40,000		40,000			Reserves
Daycare Facility	St. Michael's School	7414006620	1,805,000		1,805,000			Reserves/Loan
Daycare Facility	Canyon School	7414006621	1,870,000		1,870,000			Reserves/Loan
Lebel Mansion	Upgrade Fire panel	7413006610	10,000		10,000			Reserves
Lebel Mansion	Barrier Free access install elevator	7413006620	144,500		144,500			Reserves/ Allied Arts
P.C. Early Learning Centre	Furniture and Fixtures <i>(2019 carry forward)</i>	7414006630	-	329,440	329,440			\$125,000 Grant/\$204,440 Reserves
			5,196,500	504,440	5,033,940	667,000	5,700,940	
							5,700,940	



**TOWN OF PINCHER CREEK
2020 OPERATING BUDGET
ADJUSTMENTS**

2:33 PM
4/9/2020

				BUDGET PRESENTED 2020	BUDGET ADJUSTMENTS April 14, 2020	BUDGET REVISED 2020
DEPARTMENT	REV/EXP	G/L ACCOUNT #	DESCRIPTION			
Net Deficit			Net Deficit as at December 2, 2019	-1,250,293		
Add	Amortization	various	Amortization	1,250,706		
			Net Deficit as at December 2, 2019	413		413
General Municipal	Franchise Fees	0000001540	Increase to reflect actual	-773,500	825,000	51,913
Various	Local Govt Transfer	Various	Increase MD Recreation Amount to \$120/capita	-296,500	355,800	111,213
Wastewater	Lease rental	4200001560	Increase to actual	-42,640	75,000	143,573
Land Rentals	Lease rental	6900001560	Increase due to expansion of services	-10,000	15,000	148,573
General Municipal	P.C. Foundation Requisition	0000002730	Increase to actual	92,028	-95,743	144,858
General Municipal	School Requisition	0000002710/0000002720	Increase to actual	1,222,893	(1,299,163)	68,588
General Municipal	P.C. EMS Requisition	0000002765	Increase to actual	249,263	(275,591)	42,260
General Municipal	Police Funding	0000002750	Increase to actual	21,360	(72,426)	(8,806)
General Municipal	DIP Provincial Requisition	0000002740	Decrease to actual	478	-456	(8,784)
Economic	Grant/Reserve/Prof Fees	various	Carry forward CARES project	164,000	(164,000)	(8,784)
Administration	Grant/Prof Fees	various	Carry Forward ICF Project	32,000	(32,000)	(8,784)
Disaster Services	Grant to PCREMO	2400002770	Increase to actual	57,000	-63,308	(15,092)
Library	Grant	7411002765	Reduce to actual	112,206	(110,434)	(13,320)
P.C. Humane Society	Grant	2614002770	Reduce to actual	16,480	-16,000	(12,840)
General Municipal	Property Taxes	various	Increase to actual	(6,037,062)	6,050,567	665

Mayor Don Anderberg

CAO/Director of Finance HR

TOWN OF PINCHER CREEK

REQUEST FOR DECISION

Council

SUBJECT: Property Tax Bylaw #1620-20	
PRESENTED BY: Wendy Catonio, Director of Finance and Human Resources	DATE OF MEETING: 4/14/2020

PURPOSE:

For Council to receive and pass the 2020 Property Tax Bylaw #1620-20, in order for administration to process the 2020 property tax levies.

RECOMMENDATION:

That Council for the Town of Pincher Creek agree to give Bylaw No. 1620-20, 2020 Property Tax Bylaw, first reading.

That Council for the Town of Pincher Creek agree to give Bylaw No. 1620-20, 2020 Property Tax Bylaw, second reading.

That Council for the Town of Pincher Creek unanimously agree to present Bylaw No. 1620-20, 2020 Property Tax Bylaw, for third reading.

That Council for the Town of Pincher Creek agree to give Bylaw No. 1620-20, 2020 Property Tax Bylaw, third and final reading and that a copy of which be attached hereto and form part of the minutes.

BACKGROUND/HISTORY:

The Town is required to pass a property tax bylaw each year which determines the revenue necessary to meet the current municipal budget, school requisitions, Crestview Lodge requisition, Pincher Creek Emergency Services requisition and new this year the Government of Alberta Requisition for Designated Industrial Properties including linear property. All readings of this bylaw are required in order for the tax notices to be mailed later in April.

ALTERNATIVES:

That Council for the Town of Pincher Creek request further information and direct administration to bring the 2020 Property Tax Bylaw to a future Council Meeting.

IMPLICATIONS/SUPPORT OF PAST STUDIES OR PLANS:

None at this time.

FINANCIAL IMPLICATIONS:

The breakdown of requisitions and municipal revenue is outlined in the attached bylaw. The municipal tax increase for 2020 is 2% which equates to \$87,368 of additional taxes. There are 1851 property tax accounts so this increase is approximately \$47.20 annually per tax account. However, it depends on the assessment of each property as to the actual increase or possibly decrease in 2020 property taxes.

The 2020 requisitions that the Town of Pincher Creek collects on behalf of other organizations increased approximately 6.77% over the 2019 requisitions:

P.C Emergency Services Commission – 6.24%
P.C Foundation (Crestview Lodge) - 3.74%
School requisition - 10.5%

PUBLIC RELATIONS IMPLICATIONS:

The mill rate bylaw provides information to the Ratepayer's of Pincher Creek regarding the requisitions and municipal requirements of the Town.

ATTACHMENTS:

2020 MILL RATE BYLAW DRAFT - 401

CONCLUSION/SUMMARY:

Administration recommends the passing of this bylaw as pursuant to Section 353 of the Municipal Government Act, council must pass a property tax bylaw annually.

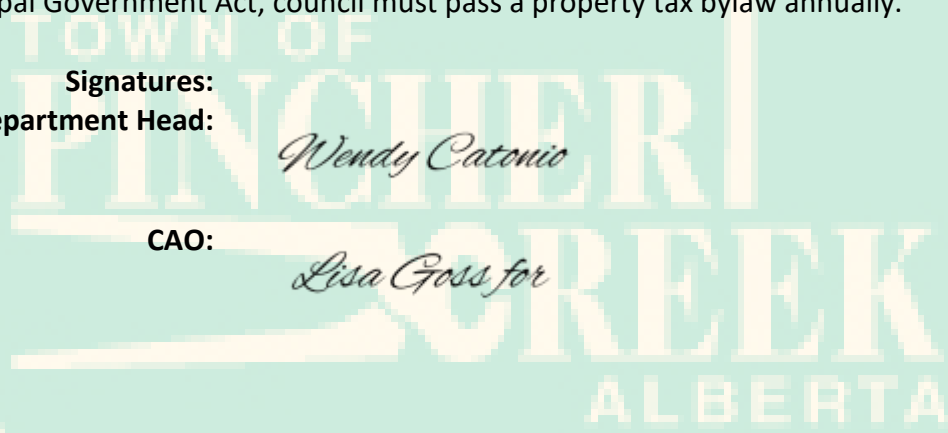
Signatures:

Department Head:

Wendy Catonio

CAO:

Lisa Goss for



**TOWN OF PINCHER CREEK
2020 Property Tax Bylaw # 1620-20**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF PINCHER CREEK FOR THE 2020 TAXATION YEAR

WHEREAS, the Town of Pincher Creek has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the Council meeting held on December 9, 2019 and April 14, 2020;

WHEREAS, the estimated municipal revenues from all sources other than property taxation total **5,180,406** and:

WHEREAS, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for the Town of Pincher Creek for 2019 total **9,078,337**; and the balance of **3,897,931** is to be raised by general municipal property taxation

WHEREAS, the estimated amount required to repay principal debt to be raised by general municipal taxation is **227,709** and;

WHEREAS, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is **NIL** and;

WHEREAS, the estimated amount required for future financial plans to be raised by municipal taxation is **254,470** and

THEREFORE the total amount to be raised by general municipal taxation is **4,380,110** and

WHEREAS, the requisitions are:

Alberta School Foundation Fund	
- Residential & Farmland	649,198
- Non-residential	381,319
Holy Spirit RCSR 4	
- Residential & Farmland	225,424
- Non Residential	43,222
Pincher Creek Foundation – Crestview Lodge	95,473
Pincher Creek Emergency Services	275,591
Designated Industrial Properties	455

WHEREAS, the Council of the Town of Pincher Creek is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M-26, Revised Status of Alberta; 2000, and

Initials _____

**TOWN OF PINCHER CREEK
2020 Property Tax Bylaw # 1620-20**

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

Residential and Farmland	336,144,660
Non-Residential	<u>113,042,730</u>
 Total Assessment	 <u>449,187,390</u>

NOW THEREFORE, under the authority of the *Municipal Government Act*, the Council of the Town of Pincher Creek, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Town of Pincher Creek:

	<u>Tax Levy</u>	<u>Assessment</u>	<u>Tax Rate</u>
General Municipal			
Residential & Farmland	3,061,202	336,144,660	0.0091068
Non-residential	<u>1,318,689</u>	<u>113,042,730</u>	0.0116654
Totals	<u>4,379,891</u>	<u>449,187,390</u>	
 ASFF (Residential & Farmland)	 649,196	 249,307,230	 0.0026040
ASFF (Non-Residential)	<u>381,315</u>	<u>98,388,718</u>	0.0038756
Totals	<u>1,030,511</u>	<u>347,695,948</u>	
 Holy Spirit RCSR 4			
Residential & Farmland	225,424	86,568,170	0.0026040
Non Residential	<u>43,221</u>	<u>11,152,152</u>	0.0038756
Totals	<u>268,645</u>	<u>97,720,322</u>	
 Pincher Creek Foundation	 <u>95,491</u>	 <u>445,594,660</u>	 0.0002143
 Pincher Creek Emergency Services	 <u>275,576</u>	 <u>449,187,390</u>	 0.0006135
 Designated Industrial Properties	 <u>456</u>	 <u>5,997,430</u>	 0.0000760
Grand Totals	<u>6,050,570</u>		

2. This Bylaw comes into full force and effect upon the date of third and final reading.

Initials _____

**TOWN OF PINCHER CREEK
2020 Property Tax Bylaw # 1620-20**

READ A FIRST TIME this 14th day of April, 2020

MAYOR, Don Anderberg

CAO, Laurie Wilgosh

READ A SECOND TIME this 14th day of April, 2020

MAYOR, Don Anderberg

CAO, Laurie Wilgosh

GIVEN UNANIMOUS CONSENT TO GO TO THIRD READING this 14th day of April, 2020

MAYOR, Don Anderberg

CAO, Laurie Wilgosh

READ A THIRD TIME and finally passed this 14th day of April, 2020

MAYOR, Don Anderberg

CAO, Laurie Wilgosh

Initials _____

TOWN OF PINCHER CREEK

REQUEST FOR DECISION

Council

SUBJECT: Update on Medical at-Risk Drivers	
PRESENTED BY: Al Roth, Director of Operations	DATE OF MEETING: 4/14/2020

PURPOSE:

To provide an update to Council on the Organizations in Pincher Creek that provide alternate transportation for medically at risk drivers.

RECOMMENDATION:

That Council for the Town of Pincher Creek receive as information the update from a conference call between MARD at University of Alberta and the alternate service providers in Pincher Creek.

BACKGROUND/HISTORY:

Medically at-risk Drivers Center from the University of Alberta hosted a conference call on Thursday April 2, 2020. The call was for the organizations that provide alternate transportation for medically at risk drivers to share information about their services that might have changed since the COVID 19 pandemic started.

The following information was shared from the Pincher Carebears and Pincher Handi-bus. They have both seen a decrease in the need for their services because there are less medical appointment taking place because they are more video call-in doctor appointments and less people leaving the house for shopping as some of their clients are staying home and having groceries delivered by families or friend.

Carebears is currently only providing their service to clients that have emergent medical appointments in Lethbridge and have stopped all trips to Calgary.

Both Rhea and Joanne said their drivers are following social distancing protocols but sometimes that is difficult especially if they are transferring in their own vehicle.

(Carebear)

Both organizations said they are not 100% sure of correct cleaning and sanitizing procedures and what exact cleaning products they should be using, but ensured everyone they are wiping down all surfaces between transfers. They both asked for printed material on the proper protocol for cleaning.

ALTERNATIVES:

None at this time

IMPLICATIONS/SUPPORT OF PAST STUDIES OR PLANS:

None at this time.

FINANCIAL IMPLICATIONS:

None at this time.

PUBLIC RELATIONS IMPLICATIONS:

None at this time.

ATTACHMENTS:

FW COVID-19 Precautions for TaxiRide Sharing Organization - 393

CONCLUSION/SUMMARY:

Since the conference call Colleen emailed Rhea, Joanne and Gordon (Pincher Taxi) the COVID-19 Precautions for Taxi/Ride Sharing Organization that came from Mike Swystun from AHS. (Attached)

MARD is hoping to have another Conference call in the near future and include other surrounding communities.

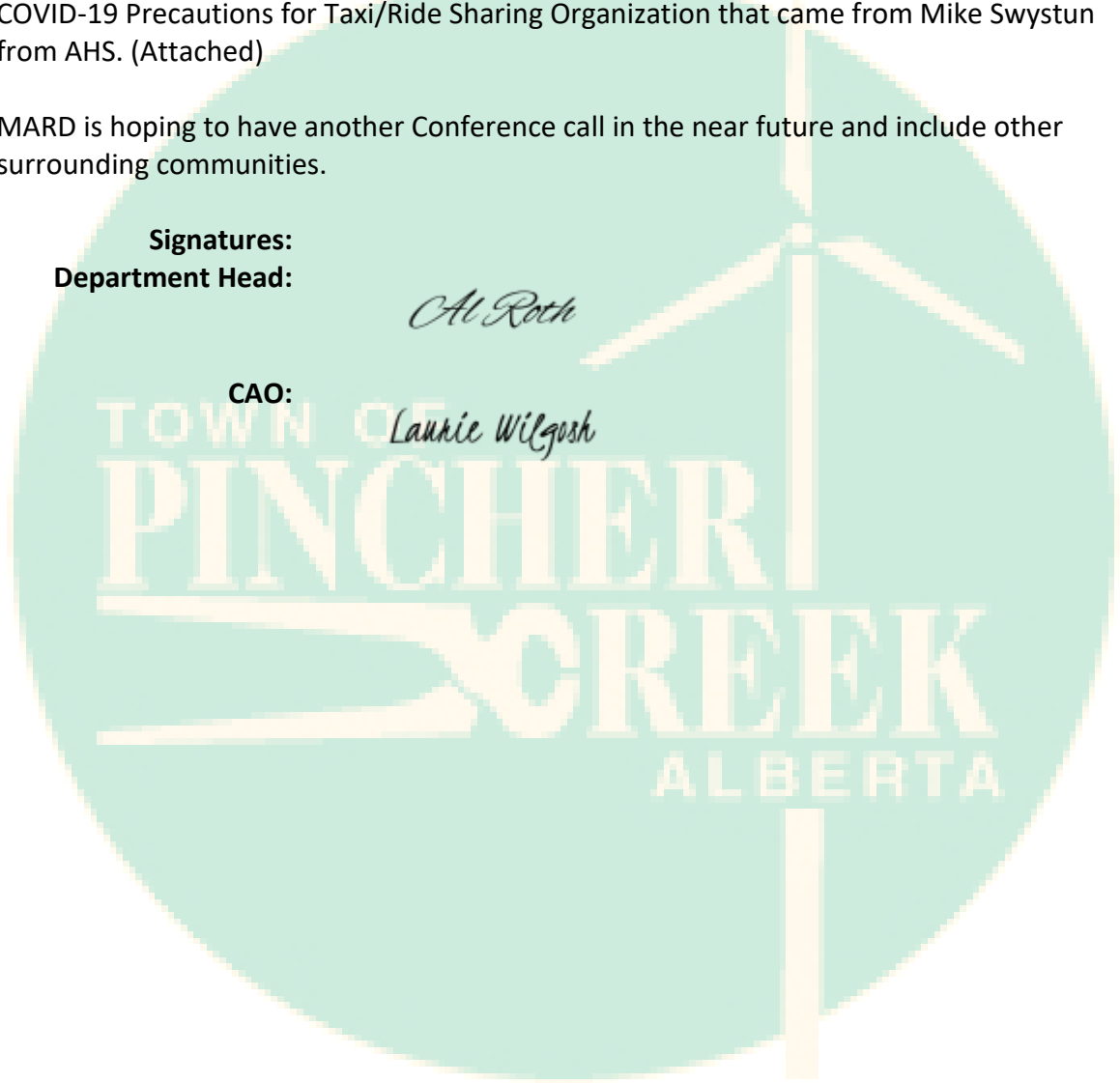
Signatures:

Department Head:

Al Roth

CAO:

Lannie Wilgosh



From: Opsadmin1
Sent: Friday, April 3, 2020 2:54 PM
To: 'rhea7pc@hotmail.com'
Subject: FW: COVID-19 Precautions for Taxi/Ride Sharing Organization

Hello Rhea (Care bears), Joanne (Pincher Creek Handi-Bus) and Gordon (Pincher Taxi)

The following information is being passed down from:

Mike Swystun, B.Sc., B.EH., CPHI(C)
Executive Officer/ Public Health Inspector II
Healthy Environments Specialist
Pincher Creek, Alberta
Office: 403-627-1230

COVID-19 Precautions for Taxi/Ride sharing

COVID-19 Background Information:

* COVID-19 is spread mainly by coughing, sneezing or direct contact with a sick person, or contact with surfaces a sick person has recently touched.

* Common symptoms include cough, fever, fatigue, sore throat, runny nose, difficulty breathing and/or shortness of breath.

* COVID-19 can also be spread where droplets (like from a cough or a sneeze) land on a surface which someone then touches. If that person puts their hands near their mouth, nose or eyes, the person may become ill.

* There is uncertainty about the possibility of spread from an infected person who doesn't yet have symptoms, but this is unlikely to contribute much to the spread of the virus.

* For general information on COVID-19 including access to the online self-assessment tool, please visit our AHS website at www.ahs.ca/covid or Alberta Health's website at www.alberta.ca/COVID19. For more advice about symptoms or exposures call Health Link at 811.

Keep Protected:

* Wash your hands as often as possible, even if you have no symptoms of illness. Use alcohol-based sanitizer with at least 60% alcohol if soap and water is not available.

* Follow respiratory hygiene by covering your mouth when you cough or sneeze and wash hands afterwards.

* Avoid touching your eyes, nose or mouth.

* Advise to only transport passengers from the same household.

* Ask passengers to sit in the back seat to create physical distance.

* Post information on the back seat for your passengers:

o <https://www.albertahealthservices.ca/topics/Page17000.aspx>

Prevention - Environmental Cleaning:

* Clean and disinfect your vehicle as often as possible. Focus on high touched surface such as, but not limited to:

o Steering wheel

o Seatbelt clasp

o Door handles (internal and external)

o Window controls

o GPS, mobile and payment devices

o Seats

* Avoid handling cash if possible. If cash is to be handled, wear disposable gloves and discard immediately after.

* Cleaning refers to the removal of visible dirt, grime and impurities. Cleaning does not kill germs but helps remove them from the surface.

* Disinfecting refers to using chemical to kill germs on surfaces. This is most effective after surfaces are cleaned. Both steps are important to reduce the spread of infection. Do not mix cleaning agents and disinfectants together or use multiple disinfectants together.

* Use a disinfectant that has a Drug Identification Number (DIN) and a virucidal claim. Be sure to follow the instructions on the label to disinfect effectively. Alternatively, you can prepare a bleach water solution with 100 ml of unscented household bleach per 900 ml of water. When using the bleach/water solution, the surface must remain wet with the solution for at least one minute.

* Be sure to take the appropriate precautions when using chemicals for cleaning and disinfecting. Consult the products Safety Data Sheets and use Personal Protective Equipment (PPE) if required.

If you have any questions please let me know and I will do my best to find the right answer for you.

Take Care,

Colleen McNeil
Town of Pincher Creek
Operations Admin Assistant

TOWN OF PINCHER CREEK

REQUEST FOR DECISION

Council

SUBJECT: 2019 Audited Consolidated Financial Statements	
PRESENTED BY: Wendy Catonio, Director of Finance and Human Resources	DATE OF MEETING: 4/14/2020

PURPOSE:

To approve the 2019 Audited Consolidated Financial Statements.

RECOMMENDATION:

That Council for the Town of Pincher Creek approve the 2019 Audited Consolidated Financial Statements and Auditor's Report and a copy of these Financial Statements be attached hereto and form part of the minutes; and that the Financial Information Return for the year ended December 31, 2019 be forwarded to Alberta Municipal Affairs; and that the Corporate Tax Return for the year ending December 31, 2019 be forwarded to Canada Revenue Agency; and that the Financial Statements be made available to the public through advertisement.

BACKGROUND/HISTORY:

As per the Municipal Government Act Revised Statutes of Alberta 2000 Chapter M-26 January 1, 2018, section 276

- (1) "Each municipality must prepare annual financial statements..."
- (3) "Each municipality must make its financial statements, or a summary of them, and the auditor's report of the financial statements available to the public in the manner the council considers appropriate by May 1 of the year following the year for which the financial statements have been prepared."

Derek Taylor CPA, CA from KPMG LLP, the Town's appointed auditors, presented for review the draft December 31, 2019 Consolidated Financial Statements on April 1, 2019.

ALTERNATIVES:

That Council for the Town of Pincher Creek accept the 2019 Audited Consolidated Financial Statements as information.

That Council for the Town of Pincher Creek defer the 2019 Audited Consolidated Financial Statements to the April 27, 2020 Regular Council Meeting for further review.

IMPLICATIONS/SUPPORT OF PAST STUDIES OR PLANS:

As per the 2018 – 2022 Strategic Plan, Council values effective communication. Approving the financial statements prior to May 1 every year, contributes to effective communication with the public.

FINANCIAL IMPLICATIONS:

As per MGA section 276, this is a requirement so the auditor's fees are included in the budget every year.

PUBLIC RELATIONS IMPLICATIONS:

The 2019 Audited Consolidated Financial Statements will be made available to the public at the Town office and on the Town of Pincher Creek's website. There will be an advertisement in the local media and Town website explaining their availability.

ATTACHMENTS:

2019 Audited Consolidated Financial Statements - 398

CONCLUSION/SUMMARY:

Administration recommends approving the 2019 Audited Year Consolidated Financial Statements.

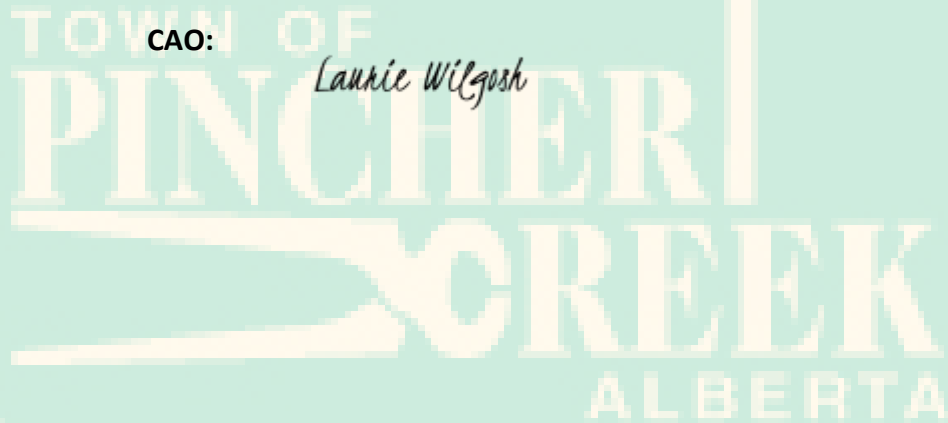
Signatures:

Department Head:

Wendy Catonio

CAO:

Laurie Wilgosh



Consolidated Financial Statements of

**TOWN OF PINCHER
CREEK**

And Independent Auditors' Report thereon

Year ended December 31, 2019

Management's Responsibility for Financial Reporting

Town of Pincher Creek's management is responsible for the preparation, accuracy, objectivity, and integrity of the accompanying consolidated financial statements and the notes thereto. Management believes that the consolidated financial statements present fairly the Town's financial position as at December 31, 2019 and the results of its operations for the year then ended.

The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards. Financial statements are not precise, since they include certain amounts based on estimates and judgments. Such amounts have been determined on a reasonable basis in order to ensure that the consolidated financial statements are presented fairly in all material respects.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintained a system of internal controls to produce reliable information to meet reporting requirements. The system is designed to provide management with reasonable assurance that transactions are properly authorized, reliable financial records are maintained, and assets are properly accounted for and safeguarded.

The Town's Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. Council fulfills these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. Council is also responsible for recommending the appointment of the Town's external auditors.

The consolidated financial statements have been audited by the independent firm of KPMG LLP, Chartered Professional Accountants. Their report to the Members of Council of the Town of Pincher Creek, stating the scope of their examination and opinion on the consolidated financial statements, follows.

Laurie Wilgosh
Chief Administrative Officer

Wendy Catonio
Director of Finance and Human Resources



KPMG LLP
#500, 400 - 4th Avenue South
Lethbridge AB T1J 4E1
Canada
Tel 403-380-5700
Fax 403-380-5760

INDEPENDENT AUDITORS' REPORT

To the Mayor and Members of Council of the Town of Pincher Creek

Opinion

We have audited the consolidated financial statements of Town of Pincher Creek (the "Town"), which comprise:

- the consolidated statement of financial position as at December 31, 2019
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Town as at December 31, 2019, and its consolidated results of operations, changes in net financial assets, and its consolidated 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 "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the 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.



Other Information

Management is responsible for the other information. Other information comprises:

- the information, other than the financial statements and the auditors' report thereon, included in the *Annual Report*. The *Annual Report* is expected to be made available to us after the date of the auditors' report.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit and remain alert for indications that the other information appears to be materially misstated.

When we read the *Annual Report*, if we conclude that there is a material misstatement of this other information, we are required to report the matter to those charged with governance.

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

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the financial statements.



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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- 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.

Other Matter – Comparative Information

- The financial statements of the Town as at and for the year ended December 31, 2019 were audited by another auditor who expressed an unmodified opinion on those financial statements on April 3, 2019.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the end.

Lethbridge, Canada

April 14, 2020

TOWN OF PINCHER CREEK

Consolidated Balance Sheet

December 31, 2019, with comparative information for 2018

	2019	2018
Financial Assets:		
Cash and short-term investments (note 4)	\$ 1,316,697	\$ 3,255,562
Taxes and grants in place of taxes (note 5)	252,453	245,106
Trade and other receivables (note 6)	2,273,834	1,668,012
Land held for resale	407,853	282,853
Investments and marketable securities (note 7)	7,476,688	8,675,625
	<u>11,727,525</u>	<u>14,127,158</u>
Financial Liabilities:		
Accounts payable and accrued liabilities	1,320,990	1,136,144
Deposits	80,586	71,621
Deferred revenue (note 8)	952,789	1,822,422
Long-term debt (note 9)	2,022,086	2,135,236
	<u>4,376,451</u>	<u>5,165,423</u>
Net financial assets	<u>7,351,074</u>	<u>8,961,735</u>
Non-Financial Assets:		
Prepaid expenses	135,540	128,840
Inventory for consumption	328,674	291,758
Tangible capital assets (Schedule 6)	45,315,881	41,581,598
	<u>45,780,095</u>	<u>42,002,196</u>
Commitments (note 15)		
Contingent liabilities (note 17)		
Accumulated surplus (note 10 and Schedule 3)	<u>\$ 53,131,169</u>	<u>\$ 50,963,931</u>

See accompanying notes to consolidated financial statements.

TOWN OF PINCHER CREEK

Consolidated Statement of Operations

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
Revenue:			
Net municipal property taxes (Schedule 4)	\$ 4,392,335	\$ 4,392,343	\$ 5,239,085
User fees and sales of goods	2,484,156	2,129,054	2,169,052
Government transfers for operating (Schedule 1)	1,192,153	1,120,553	894,263
Franchise fees and concession contracts	751,550	825,133	770,870
Rentals	607,016	651,665	592,308
Investment income	270,860	298,500	297,675
Penalties and cost of taxes	89,600	111,050	102,347
Licenses and permits	93,600	104,633	100,227
Other	1,821,500	114,591	95,484
Total revenue	11,702,770	9,747,522	10,261,311
Expenses (Schedule 5):			
Legislative	266,727	346,389	261,853
Administration	988,027	960,688	895,510
Protective services	801,837	908,738	963,157
Roads, streets, walks and lighting	1,306,030	1,274,356	1,356,043
Water supply and distribution	1,010,684	1,024,090	1,161,988
Wastewater treatment and disposal	640,121	758,459	851,252
Waste management	531,321	435,654	436,921
Public health and welfare services	338,324	324,639	328,506
Common and equipment pool	179,222	194,456	213,193
Planning and development	727,488	451,129	429,573
Recreation and culture	3,842,201	3,454,610	3,204,284
Other	60,792	39,491	45,136
Total expenses	10,692,774	10,172,699	10,147,416
Excess (deficiency) of revenue over expenses from operations	1,009,996	(425,177)	113,895
Government transfers for capital (Schedule 1)	5,031,615	2,548,937	705,276
Contributed assets	-	-	25,857
Gain on disposal of tangible capital assets	-	43,478	35,548
	5,031,615	2,592,415	766,681
Excess of revenues over expenses	6,041,611	2,167,238	880,576
Accumulated surplus, beginning of year	50,963,931	50,963,931	50,083,355
Accumulated surplus, end of year	\$ 57,005,542	\$ 53,131,169	\$ 50,963,931

See accompanying notes to consolidated financial statements.

TOWN OF PINCHER CREEK

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
Excess of revenue over expenses	\$ 6,041,611	\$ 2,167,238	\$ 880,576
Acquisition of tangible capital assets	(7,292,048)	(5,684,819)	(3,441,200)
Amortization of tangible capital assets	1,250,706	1,607,932	1,479,385
Contributed assets	-	-	(25,857)
Loss (gain) on sale on tangible capital assets	-	75,182	(3,159)
Proceeds on sale on tangible capital assets	-	142,424	188,331
Net change in prepaid expense	-	(6,700)	8,253
Net change in inventory for consumption	-	(36,918)	(4,689)
Assets transferred to land held for resale	-	125,000	-
Change in net financial assets	269	(1,610,661)	(918,360)
Net financial assets, beginning of year	4,459,855	8,961,735	9,880,095
Net financial assets, end of year	\$ 4,460,124	\$ 7,351,074	\$ 8,961,735

See accompanying notes to consolidated financial statements.

TOWN OF PINCHER CREEK

Consolidated Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 2,167,238	\$ 880,576
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	1,607,932	1,479,385
Contributed assets	-	(25,857)
Loss (gain) on sale of tangible capital assets	75,182	(3,159)
Changes in non-cash assets and liabilities:		
Taxes and grants in place of taxes	(7,347)	(31,294)
Trade and other receivables	(605,822)	356,000
Land held for resale	(125,000)	9,062
Prepaid expenses	(6,700)	(4,689)
Accounts payable and accrued liabilities	184,846	(385,284)
Deferred revenue	(869,632)	211,873
Deposits	8,965	166
Inventory for consumption	(36,918)	8,253
	<u>2,392,744</u>	<u>2,495,032</u>
Capital activities:		
Acquisition of tangible capital assets	(5,684,819)	(3,441,200)
Proceeds on disposal of tangible capital assets	142,424	188,331
Asset transferred to land held for resale	125,000	-
	<u>(5,417,395)</u>	<u>(3,252,869)</u>
Investing activities:		
Decrease in investments	1,198,937	344,857
Financing activities:		
Payments on long-term debt	(113,151)	(107,847)
Decrease in cash and short-term investments	(1,938,865)	(520,827)
Cash and short-term investments, beginning of year	3,255,562	3,776,389
Cash and short-term investments, end of year	<u>\$ 1,316,697</u>	<u>\$ 3,255,562</u>

See accompanying notes to consolidated financial statements.

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements

Year ended December 31, 2019

1. Significant accounting policies:

The consolidated financial statements of the Town of Pincher Creek (the "Town") are the representations of management prepared in accordance with Canadian Public Sector Accounting Standards. Significant aspects of the accounting policies adopted by the Town are as follows:

(a) Reporting entity:

The consolidated financial statements reflect the assets, liabilities, revenue and expenses, changes in accumulated surplus and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources. Included with the Town is the Pincher Creek Community Early Learning Centre Ltd.

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

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

(b) Basis of accounting:

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

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

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

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

1. Significant accounting policies (continued):

(c) Cash and temporary investments:

Cash and temporary investments includes cash on hand and short-term deposits, which are highly liquid with original maturities of less than three months from the date of acquisition.

(d) Investments:

Investments are recorded at amortized cost. Investment premiums and discounts are amortized over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

(e) Government transfers:

Government transfers are the transfer of assets from senior 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 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) Inventories for resale:

Land inventory held for resale is recorded as 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. 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.

(g) Contaminated sites liability:

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

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

1. Significant accounting policies (continued):

(h) 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.

(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.

i. Tangible capital assets:

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

Assets	Years
Buildings	15 - 50
Land improvements	15 - 60
Engineered structures	20 - 98
Machinery and equipment	5 - 10
Vehicles	10

Assets under construction are not amortized until the asset is available for productive use.

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

1. Significant accounting policies (continued):

(i) Non-financial assets (continued):

ii. Contribution of tangible capital assets:

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

iii. Inventories:

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

iv. Asset impairment:

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Town's ability to provide goods and services, or when the value of the future economic benefits associated with the tangible capital asset are less than their book value. The net write downs are accounted for as an expense.

(j) Use of estimates:

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Significant areas subject to such estimates and assumptions include the estimated useful life of tangible capital assets, taxes and grants in place of taxes, and land held for resale. Actual results could differ from those estimates.

2. Recent accounting pronouncements:

The following summarizes the upcoming changes to the Public Sector Accounting Standards by the Public Sector Accounting Standards Board (PSAB). In 2020, the Town will continue to assess the impact and prepare for the adoption of these standards. While the timing of standard adoption can vary, certain standards must be adopted concurrently.

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

2. Recent accounting pronouncements (continued):

(a) PS 1201- Financial Statement Presentation:

The implementation of this standard requires a new statement of re-measurement gains and losses separate from the statement of operations. This new statement will include the unrealized gains and losses arising from the re-measurement of financial instruments and items denominated in foreign currency. This standard is effective for fiscal years beginning on or after April 1, 2021.

(b) PS 3450- Financial Instruments:

This section establishes recognition, measurement, and disclosure requirements for derivative and non-derivative instruments. The standard requires fair value measurements of derivative instruments and equity instruments; all other financial instruments can be measured at either cost or fair value depending upon elections made by the government. Unrealized gains and losses will be presented on the new statement of re-measurement gains and losses arising from the adoption of PS 1201. There will also be a requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities. As the Town does not invest in derivatives or equity instruments based on its investment policy, it is anticipated that the adoption of this standard will have a minimal impact on the Town. This standard is effective for fiscal years beginning on or after April 1, 2021.

(c) PS 2601 - Foreign Currency Translation:

This section establishes guidance on the recognition, measurement, presentation and disclosure of assets and liabilities denominated in foreign currencies. The section requires monetary assets and liabilities, denominated in a foreign currency and non-monetary items valued at fair value, denominated in a foreign currency to be adjusted to reflect the exchange rates in effect at the financial statement date. The resulting unrealized gains and losses are to be presented in the new statement of re-measurement gains and losses. This standard is effective for fiscal years beginning on or after April 1, 2021.

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

2. Recent accounting pronouncements (continued):

(d) PS 3041 - Portfolio Investments:

This section removes the distinction between temporary and portfolio investments and provides additional guidance on recognition, measurement, presentation and disclosure of these types of investments. Upon adoption of this section and PS 3450, PS 3040 - Portfolio Investments will no longer be applicable. This standard is effective for fiscal years beginning on or after April 1, 2021.

The requirements in PS 1201, PS 3450, PS 2601 and PS 3041 are required to be implemented at the same time.

Management has indicated that the impact of the adoption of this standard is being evaluated and it is not known or reasonably estimable at this time.

(e) PS 3280 - Asset Retirement Obligations:

This section provides guidance on how to account for and report a liability for retirement of a tangible capital asset. This standard is effective for fiscal years beginning on or after April 1, 2021.

(f) PS 3400 - Revenue:

This section provides guidance on how to account for and report on revenue, specifically addressing revenue arising from exchange transactions and unilateral transactions. This standard is effective for fiscal years beginning on or after April 1, 2022.

3. Adoption of new accounting standards:

The Town has prospectively adopted PS 3430 - Restructuring transactions effective January 1, 2019. This section provides guidance on the recognition, measurement and presentation of restructuring transactions by both the transferor and recipients of assets and/or liabilities, together with related program or operating responsibilities. The adoption of this standard did not affect the financial statements.

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

4. Cash and short-term investments:

	2019	2018
Cash	\$ 1,316,797	\$ 1,636,376
Short-term investments	-	1,619,186
	\$ 1,316,797	\$ 3,255,562

5. Taxes and grants in place of taxes:

	2019	2018
Taxes and grants in place of taxes:		
Current taxes and grants in place of taxes	\$ 183,506	\$ 172,515
Arrears taxes	68,947	72,591
	\$ 252,453	\$ 245,106

6. Trade and other receivables:

	2019	2018
Local improvement levies	\$ 916,483	\$ 957,198
Trade accounts	680,959	587,144
Goods and services tax recoverable	65,954	102,479
Due from provincial government	289,716	21,191
Due from federal government	320,722	-
	\$ 2,273,834	\$ 1,668,012

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

7. Investments and marketable securities:

	2019		2018	
	Cost	Market value	Cost	Market value
CIBC Wood Gundy:				
Fixed income securities (due 2020 - 2031)	\$ 2,195,213	\$ 2,234,015	\$ 3,287,475	\$ 2,998,311
Bank of Nova Scotia - balance protected (due 2022)	685,400	685,194	685,400	620,013
Bank of Montreal - balance protected (due 2022)	598,500	610,685	598,500	557,239
National Bank of Canada - balance protected (due 2025)	720,099	719,689	720,049	702,408
BMO Wealth Management:				
Fixed income securities (due 2022-2029)	3,101,981	3,266,723	3,393,678	3,493,009
Other:				
Accrued investment interest	175,475	175,475	221,022	221,074
Alberta Municipal Financing Corporation	20	20	20	20
Accrued amortization of bond premiums	-	-	(230,519)	(230,519)
	\$ 7,476,688	\$ 7,691,801	\$ 8,675,625	\$ 8,361,555

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

8. Deferred revenue:

	2019	2018
Deferred revenue, beginning of year	\$ 1,822,422	\$ 1,610,549
Grants received in the year:		
Operating	317,922	452,184
Capital	1,157,334	624,117
	1,475,256	1,076,301
Amounts recognized in revenue during the year:		
Operating	(433,639)	(200,624)
Capital	(1,911,250)	(663,804)
	(2,344,889)	(864,428)
Deferred revenue, end of year	\$ 952,789	\$ 1,822,422
Deferred revenue is comprised of:		
Operating:		
Municipal Sustainability Initiative	\$ 32,169	\$ 184,477
Economic Development	82,777	89,543
Prepaid property tax	29,709	27,068
Other	6,912	6,134
Capital:		
Municipal Sustainability Initiative	39,669	105,964
Alberta Community Resilience	761,553	1,409,236
	\$ 952,789	\$ 1,822,422

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

9. Long-term debt:

	2019	2018
Debenture tax supported	\$ 1,034,616	\$ 1,093,443
Other supported debentures	987,470	1,041,793
	2,022,086	2,135,236
Current portion	(118,715)	(113,150)
	\$ 1,903,371	\$ 2,022,086

Principal and interest repayments are as follows:

	Principal	Interest	Total
2020	\$ 118,715	\$ 96,820	\$ 215,535
2021	124,554	90,981	215,535
2022	130,680	84,855	215,535
2023	137,107	78,428	215,535
2024	143,852	71,683	215,535
Thereafter	1,367,178	287,187	1,654,365
	\$ 2,022,086	\$ 709,954	\$ 2,732,040

Debenture debt is repayable to Alberta Municipal Financing Corporation and bears interest at the rates of 4.59% to 5% per annum, before Provincial subsidy, and matures in 2032. Debenture debt is issued on the credit and security of the Town at large.

Interest payments on long-term debt amounted to \$101,984 (2018 - \$107,306).

The Town has an authorized overdraft available up to a maximum of \$4,000,000 bearing interest at prime rate. Prime rate at December 31, 2019 was 3.95% (2018 - 3.95%). As at December 31, 2019, this was not drawn upon.

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

10. Accumulated surplus

Accumulated surplus consist of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2019	2018
Unrestricted surplus	\$ 757,221	\$ 494,358
Restricted surplus:		
Operating:		
Municipal income stabilization	673,161	810,742
Early learning centre	494,129	429,396
Legislative	30,660	137,671
Disaster services	7,933	21,163
Capital:		
Legislative and administration	1,539,359	1,698,293
Protective services	109,629	102,524
Equipment	10,775	323,553
Streets	165,636	422,732
Utilities	3,019,419	3,425,187
Cemetery	18,223	16,223
Land development	-	711,787
Garbage	161,729	106,729
Pool	-	18,309
Arena building	2,442,514	2,192,514
General parks	83,425	284,141
Cultural	61,521	51,521
General sportsfield	134,877	143,563
Community recreation centre building	127,163	127,163
	9,080,153	11,023,211
Equity in tangible capital assets	43,293,795	39,446,362
	\$ 53,131,169	\$ 50,963,931
	2019	2018
Equity in tangible capital assets:		
Tangible capital assets (Schedule 6)	\$ 80,298,197	\$ 75,669,363
Accumulated amortization (Schedule 6)	(34,982,316)	(34,087,765)
Loans related to capital assets	(2,022,086)	(2,135,236)
	\$ 43,293,795	\$ 39,446,362

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

11. Debt limits:

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

	2019	2018
Total debt limit	\$ 14,621,283	\$ 15,391,967
Total debt	(2,022,086)	(2,135,236)
Amount of debt limit unused	12,599,197	13,256,731
Debt servicing limit	2,436,881	2,565,328
Debt servicing	(215,535)	(215,535)
Amount of debt servicing unused	\$ 2,221,346	\$ 2,349,793

The debt limit is calculated at 1.5 times revenue of the Town (as defined in Alberta Regulation 255/2000) and the debt service 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 financial statements must be interpreted as a whole.

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

12. Local Authorities Pension Plan:

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

Employees of the Town participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 266,000 people and about 421 employers. The LAPP is financed by employer and employee contributions and investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

The Town is required to make current service contributions to the LAPP of 9.39% (10.39% in 2018) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 13.84% (14.84% in 2018) on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 8.39% (9.39% in 2018) of pensionable salary up to the year's maximum pensionable salary and 12.84% (13.84% in 2018) on pensionable salary above this amount.

Total current service contributions by the Town to the LAPP in 2019 were \$218,566 (2018 - \$242,821). Total current service contributions by the employees of the Town to the LAPP in 2019 were \$197,045 (2018 - \$221,281).

LAPP reported a deficiency of \$3.5 billion in 2018.

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

13. Segmented disclosure:

Segmented information has been identified based upon lines of service provided by the Town. Town services are provided by departments and their activities are reported by functional area in the body of the financial statements. The segmented information is presented in Schedule 2. Certain lines of service that have been separately disclosed in the segments information, along with the services they provide, are as follows:

(a) General government:

The mandate of general government includes all taxation, Council and administrative functional activities

(b) Protective services:

The mandate of Protective Services is to provide for the rescue and protection of people and property within the Town through effective and efficient management and coordination of emergency service systems and resources.

(c) Transportation services:

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

(d) Planning and development:

Planning and development is responsible for the administration of residential, commercial, industrial and agricultural development services within the Town.

(e) Recreation and culture:

The recreation and culture department is responsible for operation and maintenance of parks, sports fields, recreation, community and cultural facilities within the Town.

(f) Environmental services:

Environmental services is responsible for water supply and distribution services within the Town, as well as wastewater treatment and disposal activities and waste management functions.

(g) Public health:

Public health provides funding for programs that support individuals, families, and communities. Programs and services are delivered through Family and Community Support Services.

Certain allocation methodologies are employed in the preparation of segmented financial information. Taxation and payments-in-lieu of taxes are allocated to the segments based on the segment's budgeted net expenditure. User charges and other revenue have been allocated to the segments based upon the segment that generated the revenue. Government transfers have been allocated to the segment based upon the purpose for which the transfer was made.

The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

14. Salary and benefits disclosure:

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

	Salaries (i)	Benefits and Allowances (ii)	Total 2019	Total 2018
Mayor Anderberg	\$ 44,105	\$ 2,303	\$ 46,408	\$ 31,521
Councillor McGillivray	34,240	1,801	36,041	26,238
Councillor O'Rourke	24,145	2,938	27,083	22,198
Councillor Korbett	32,365	3,358	35,723	21,568
Councillor Jackson	24,845	1,878	26,723	20,388
Councillor Barber	28,990	3,187	32,177	20,034
Councillor Elliott	16,745	863	17,608	16,615
	205,435	16,328	221,763	158,562
Chief Administrative Officer	\$ 122,871	\$ 30,404	\$ 153,275	\$ 153,753

i) Salary includes regular base pay. For Councillors, salary includes a monthly allowance to attend special events and per diem reimbursement for authorized meetings attended.

ii) For non-elected officials, employers share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, and long and short-term plans as well as travel allowances.

Benefits and allowances also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement services, concessionary loans, travel allowances, car allowances, and club memberships.

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

15. Commitment:

The Town has committed up to \$1,250,000 of matching funds towards the construction of a new curling rink. This project had not begun by December 31, 2019.

16. Financial instruments:

The Town as part of its operations carries a number of financial instruments, such as cash and cash equivalents, accounts receivable, investments, accounts payable and accrued liabilities and long term debt. It is management's opinion that the Town is not exposed to significant interest, or currency risks arising from these financial instruments except as otherwise disclosed.

Unless otherwise noted, the fair value of these financial instruments approximates their carrying values.

i. Interest rate risk:

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Town manages exposure through its normal operating and financing activities.

ii. Credit concentration:

The Town is subject to credit risk with respect to taxes and grants in place of taxes receivable and 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 of diversity of taxpayers and customers minimizes the credit risk.

iii. Liquidity risk:

Liquidity risk is the risk that the Town will not be able to meet its financial obligations as they become due. The Town manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions.

TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2019

17. Contingent liabilities:

- i. The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.
- ii. The Town has been named as a defendant in a legal action surrounding a contract dispute with a construction contractor. The ultimate resolution of the claim is not determinable at this time.

18. Budget:

The budgeted information presented in these financial statements is based upon the 2019 operating and capital budgets. Amortization was not contemplated in development of the budget and, as such, has not been included.

19. Approval of financial statements:

Council and Management approved these financial statements.

20. Comparative information:

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

21. Subsequent Events

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact. At the time of the approval of these financial statements, the Town has experienced financial and operational impacts and has undertaken certain activities in relation to the COVID-19 pandemic. At this time, uncertainty exists over future cash flows which may cause significant changes to the assets and liabilities and may have a significant impact on future operations. An estimate of the financial effect is not practicable at this time.

TOWN OF PINCHER CREEK

Schedule 1 - Schedule of Government Transfers

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
Transfers for operating:			
Provincial government	\$ 728,196	\$ 699,244	\$ 503,177
Other municipal governments	443,457	417,793	363,056
Federal government	20,500	3,516	28,030
	1,192,153	1,120,553	894,263
Transfers for capital:			
Provincial government	5,031,615	2,285,199	697,276
Federal government	-	263,738	8,000
	5,031,615	2,548,937	705,276
Total government transfers	\$ 6,223,768	\$ 3,669,490	\$ 1,599,539

TOWN OF PINCHER CREEK

Schedule 2 - Schedule of Segmented Disclosures

Year ended December 31, 2019, with comparative information for 2018

	General government	Protective services	Transportation services	Environmental services	Public health services	Planning and development	Recreation and culture	Total 2019	Total 2018
Revenue:									
Net municipal taxes	\$ 4,392,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,392,343	\$ 5,239,085
User fees and sales of goods	4,812	-	130	1,633,725	13,700	2,750	473,937	2,129,054	2,169,052
Government transfers	100,925	-	466,894	2,280,283	164,490	7,661	649,237	3,669,490	1,599,539
Penalties and cost of taxes	60,237	43,840	-	6,973	-	-	-	111,050	102,347
Licenses and permits	57,385	2,324	-	-	-	44,924	-	104,633	100,227
Franchise and concession contracts	825,133	-	-	-	-	-	-	825,133	770,870
Rentals	9,029	282,684	1,100	56,073	66,950	74,493	161,336	651,665	592,308
Investment income	292,623	-	137	-	5,603	-	137	298,500	297,675
Other	5,006	121	301	1,757	-	-	107,406	114,591	95,484
	5,747,493	328,969	468,562	3,978,811	250,743	129,828	1,392,053	12,296,459	10,966,587
Expenses:									
Salaries, wages and benefits	735,987	247,027	382,768	673,990	132,366	226,946	1,718,831	4,117,915	3,739,395
Contracted and general services	404,112	165,494	434,805	564,438	42,077	173,242	678,752	2,462,920	2,627,139
Materials, goods, and utilities	58,766	51,978	319,298	277,984	11,529	24,037	459,447	1,203,039	1,201,768
Transfers to organizations	-	58,513	-	31,152	158,816	26,904	231,645	507,030	927,294
Interest on long-term debt	-	101,984	-	-	-	-	-	101,984	107,306
Other expenditures	44,548	-	-	-	-	-	-	44,548	27,103
Bank charges and interest	2,917	-	-	944	-	-	4,811	8,672	5,636
Amortization	61,519	147,054	282,285	757,016	4,462	-	355,596	1,607,932	1,479,385
Loss on disposal of tangible capital assets	118,659	-	-	-	-	-	-	118,659	32,390
	1,426,508	772,050	1,419,156	2,305,524	349,250	451,129	3,449,082	10,172,699	10,147,416
Excess (deficiency) of revenue over expenses									
before other	4,320,985	(443,081)	(950,594)	1,673,287	(98,507)	(321,301)	(2,057,029)	2,123,760	819,171
Other									
Contributed assets	-	-	-	-	-	-	-	-	25,857
Gain on disposal of tangible capital assets	-	-	43,478	-	-	-	-	43,478	35,548
	-	-	43,478	-	-	-	-	43,478	61,405
Excess (deficiency) of revenue over expenses									
	\$ 4,320,985	\$ (443,081)	\$ (907,116)	\$ 1,673,287	\$ (98,507)	\$ (321,301)	\$ (2,057,029)	\$ 2,167,238	\$ 880,576

TOWN OF PINCHER CREEK

Schedule 3 - Schedule of Changes in Accumulated Surplus

Year ended December 31, 2019, with comparative information for 2018

	Unrestricted	Restricted surplus	Equity in tangible capital assets	2019	2018
Balance, beginning of year	\$ 494,358	\$ 11,023,211	\$ 39,446,362	\$ 50,963,931	\$ 50,083,355
Excess of revenues over expenses	2,167,238	-	-	2,167,238	880,576
Transferred to restricted surplus	(1,267,457)	1,267,457	-	-	-
Transferred from restricted surplus	3,210,515	(3,210,515)	-	-	-
Acquisition of tangible capital assets	(5,684,819)	-	5,684,819	-	-
Net book value of tangible capital assets disposed	342,605	-	(342,605)	-	-
Amortization of tangible capital assets	1,607,931	-	(1,607,931)	-	-
Debt principal paid	(113,150)	-	113,150	-	-
Change in accumulated surplus	262,863	(1,943,058)	3,847,433	2,167,238	880,576
Balance, end of year	\$ 757,221	\$ 9,080,153	\$ 43,293,795	\$ 53,131,169	\$ 50,963,931

TOWN OF PINCHER CREEK

Schedule 4 - Schedule of Net Municipal Property Taxes

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
General taxation:			
Real property tax	\$ 5,784,217	\$ 5,784,222	\$ 5,546,312
Linear property tax	98,365	98,365	95,629
Government grants in place of property taxes	50,481	50,483	49,475
Local improvement/special tax	23,934	23,935	839,559
	5,956,997	5,957,005	6,530,975
Requisitions:			
Alberta School Foundation Fund	971,009	946,979	931,239
Holy Spirit School Division	251,884	275,914	271,304
Crestview Lodge	92,028	92,028	89,347
Pincher Creek Emergency Services	249,263	249,263	-
Designated Industrial Property	478	478	-
	1,564,662	1,564,662	1,291,890
Net municipal property tax	\$ 4,392,335	\$ 4,392,343	\$ 5,239,085

TOWN OF PINCHER CREEK

Schedule 5 - Schedule of Expenses by Object

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
Salaries, wages and benefits	\$ 4,114,457	\$ 4,117,915	\$ 3,739,395
Contracted and general services	3,171,506	2,462,920	2,627,139
Materials, goods and utilities	1,230,200	1,203,039	1,201,768
Transfers to local boards and agencies	600,339	507,030	927,294
Interest on long-term debt	102,385	101,984	107,306
Other expenditures	215,741	44,548	27,103
Bank charges and short-term interest	7,440	8,672	5,636
Amortization	1,250,706	1,607,932	1,479,385
Loss on sale of tangible capital assets	-	118,659	32,390
Total expenses by object	\$ 10,692,774	\$ 10,172,699	\$ 10,147,416

TOWN OF PINCHER CREEK

Schedule 6 - Schedule of Tangible Capital Assets

Year ended December 31, 2019, with comparative information for 2018

	Land	Land improvements	Buildings	Engineered structures	Machinery and equipment	Vehicles	2019	2018
Cost:								
Balance, beginning of year	\$ 5,238,777	\$ 5,164,447	\$ 13,094,288	\$ 47,535,419	\$ 3,494,162	\$ 1,142,270	\$ 75,669,363	\$ 72,679,370
Acquisition of tangible capital assets	-	-	-	2,550,677	651,976	93,704	3,296,357	3,467,057
Construction in progress	-	-	1,606,378	782,084	-	-	2,388,462	-
Disposal of tangible capital assets	(125,000)	-	-	(501,896)	(353,263)	(75,826)	(1,055,985)	(477,064)
Balance, end of year	5,113,777	5,164,447	14,700,666	50,366,284	3,792,875	1,160,148	80,298,197	75,669,363
Accumulated amortization:								
Balance, beginning of year	-	2,163,384	8,220,696	21,222,566	1,990,814	490,305	34,087,765	32,900,274
Accumulated amortization on disposals	-	-	-	(383,894)	(255,055)	(74,432)	(713,381)	(291,894)
Amortization	-	209,983	307,063	756,453	252,329	82,104	1,607,932	1,479,385
Balance, end of year	-	2,373,367	8,527,759	21,595,125	1,988,088	497,977	34,982,316	34,087,765
Net book value of tangible capital assets	5,113,777	2,791,080	6,172,907	28,771,159	1,804,787	662,171	45,315,881	41,581,598
2018 Net book value of tangible capital assets	\$ 5,238,777	\$ 3,001,063	\$ 4,873,592	\$ 26,312,853	\$ 1,503,348	\$ 651,965	\$ 41,581,598	

TOWN OF PINCHER CREEK

REQUEST FOR DECISION

Council

SUBJECT: Pincher Creek Golf Club Society - Clubhouse renovation	
PRESENTED BY: Gus Kollee, Legislative Service Manager	DATE OF MEETING: 4/14/2020

PURPOSE:

To provide Council for the Town of Pincher Creek with the request from the Pincher Creek Golf Club Association to garner post-approval for the renovations of the Club House.

RECOMMENDATION:

That Council for the Town of Pincher Creek support and authorize the renovations of the Pincher Creek Golf Course clubhouse and direct administration to advise the Pincher Creek Golf Club Society to contact the Town's Building Inspector Park Enterprises Ltd to obtain the permits and inspections as per Alberta Safety Codes regulations.

BACKGROUND/HISTORY:

On March 19th, 2020 administration received a request from the Pincher Creek Golf Club Society to garner the Town's authorization to complete the renovations at the clubhouse which is part of the Town owned CRC facility located on 942 Hyde Street.

As per Lease Agreement dated December 1, 2015, s.18 Improvements; "the prior consent of the Lessor is required for any tenant improvements, alterations, changes in use or other development from the state of the premises as exists as at the date hereof and must be granted by the Lessor in writing beforehand."

ALTERNATIVES:

- 1.) That Council for the Town of Pincher Creek receives the request from the Pincher Creek Golf Club Society for post-approval of the renovations project as information.
- 2.) That Council for the Town of Pincher Creek direct administration to garner additional information and bring back the Pincher Creek Golf Club Society renovation project to the next regular Town Council meeting.

IMPLICATIONS/SUPPORT OF PAST STUDIES OR PLANS:

As per Lease Agreement between the Town and the Pincher Creek Golf Club Society dated December 1, 2015, s.18 Improvements; "the prior consent of the Lessor is required for any tenant improvements or alterations. In addition, the developer requires to obtain the permits and inspections of the work in accordance with the Alberta Safety Codes Act and Regulations.

FINANCIAL IMPLICATIONS:

The renovation project cost is funded by the Pincher Creek Golf Club Society.

PUBLIC RELATIONS IMPLICATIONS:

None at this time.

ATTACHMENTS:

Email Request PC Golf Club Society - 395

Golf Club Renovation Plan March 19, 2020 - 395

CONCLUSION/SUMMARY:

Administration supports that Town Council authorize the renovations of the Pincher Creek Golf Course clubhouse and direct administration to advise the Pincher Creek Golf Club Society to contact the Town's Building Inspector Park Enterprises Ltd for the permits and inspections of the project accordingly.

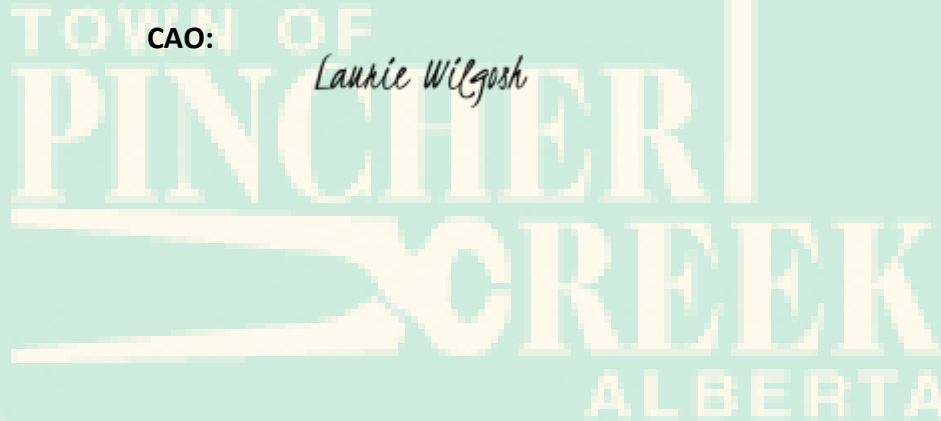
Signatures:

Department Head:

August Kollce

CAO:

Laurie Wilgosh




Re: Telephone Call March 16, 2020 - Message (HTML)

File Message Help Tell me what you want to do

Mark Unread Find Zoom

Re: Telephone Call March 16, 2020

 mtmcnabb@telus.net
To Legislative
Cc Clymer, Charles; pinchercreekproshop
Thu 3/19/2020 11:02 AM

Reply Reply All Forward

You forwarded this message on 3/31/2020 12:47 PM.

Hi Gus as per our telephone call today : this is what will be done -

- 1) move counter from sun room to east wall of restaurant
- 2) install door in same wall where it used to be
- 3) install wall to create storage area in sun room
- 4) move cable lines without disturbing any electrical lines

Thank you
Tom McNabb
President PCGC Society

From: "legislative" <legislative@pinchercreek.ca>
To: "McNabb, Tom" <mtmcnabb@telus.net>
Cc: "Cao" <cao@pinchercreek.ca>, "Administrative Manager" <adminmanager@pinchercreek.ca>, "Operations" <ops@pinchercreek.ca>
Sent: Wednesday, March 18, 2020 10:23:34 AM
Subject: Telephone Call March 16, 2020

Hi Tom:

Further to your telephone call March 16, 2020 we provide the following comments:

As per Lease Agreement dated December 1, 2015 s.18. Improvements; *"the prior consent of the Lessor is required for any tenant improvements, alterations, changes in use or other development from the state of the premises as exists as at the date hereof and must be granted by the Lessor in writing beforehand."*

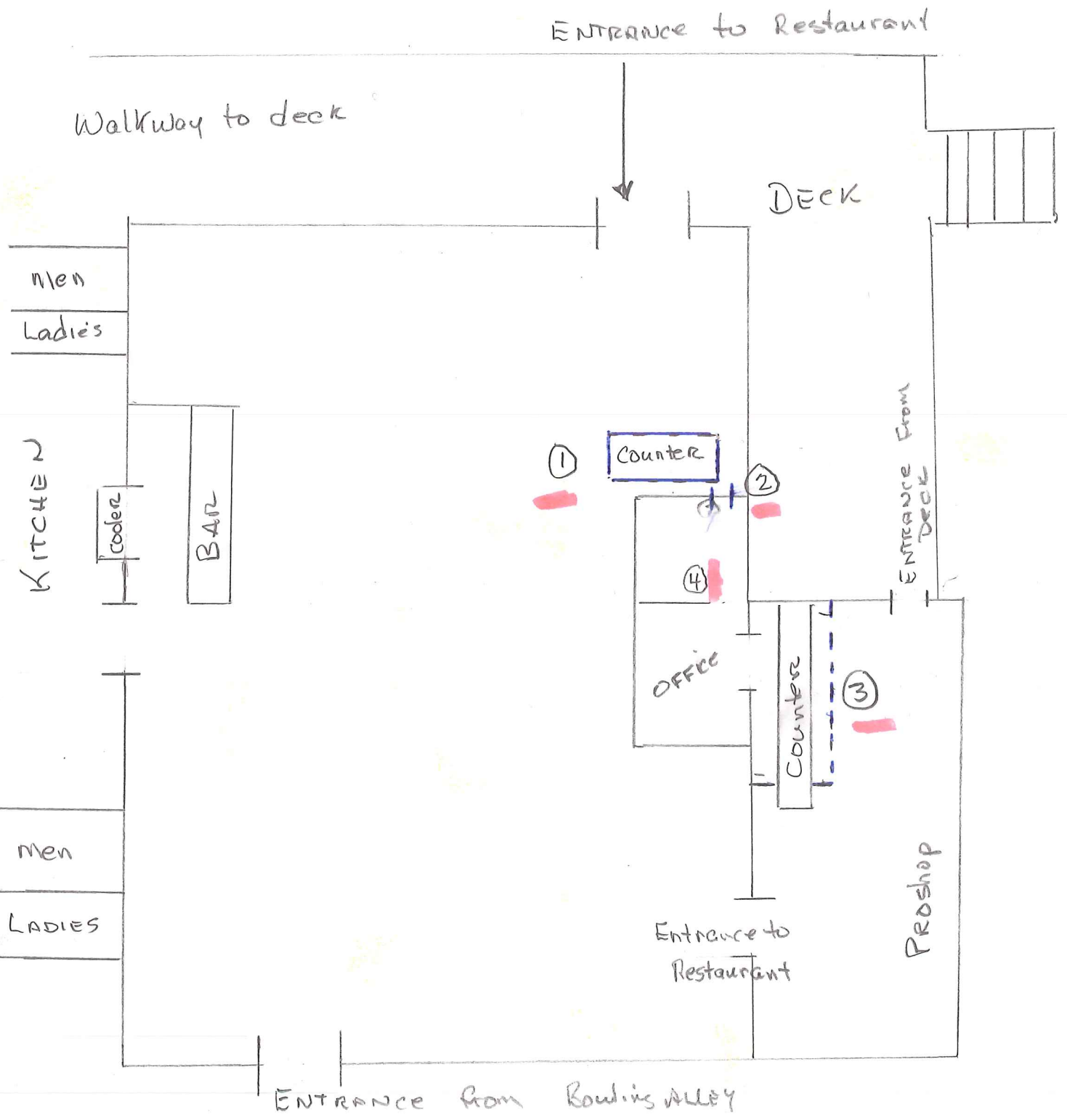
To move forward with renovation to the Golf Club main building , please submit a Floor Plan including details of the proposed renovations/alterations.

- ① moved counter back into Restaurant where it used to be
- ② installed door in existing wall like it used to be
- ③ installed wall to create storage
- ④ moved cable lines from old counter to new counter

RECEIVED

MAR 19 2020

Town of Pincher Creek





Town of Pincher Creek
COUNCIL DISTRIBUTION LIST
April 14, 2020

<u>Item No.</u>	<u>Date</u>	<u>Received From</u>	<u>Information</u>
1.	March 31, 2020	Pincher Creek Foundation	Requisition invoice/financial statements
2.	March 31, 2020	TC Energy	Covid 19 protocols
3.	April 2, 2020	Legion	Thank you, donation receipt
4.	April 3, 2020	Alberta Counsel	At a glance, in the news
5.	April 7, 2020	Grassy Mountain Coal Project	Update
6.	April 7, 2020	Travel Alberta	COVID-19 industry update

Project Title	Description	Bringing Project to "Shovel Ready" Status	Total Project Budget (Approximate)	Current Budget Status
Lebel Mansion Verandah/Deck Remediation	Work to replace front steps, deck and railing due to rapid deterioration. This has been identified as a safety hazard for a number of years. Work is necessary to ensure access from front entrance remains available.	\$15,000.00 Can be "shovel ready" 2 months from approval	\$ 75,000.00 - \$100,000.00	Unfunded for 2020 Earmarked for 2021 Budget Discussions
Poplar/Church Storm System Replacement	Storm sewer system in the area east/north of the Multi-Purpose Facility is in extremely poor condition, routinely causing stormwater back-ups in the street. Project would include replacements of the storm sewer in the following areas: - Poplar Avenue (from Main Street to Willow Street) - Willow Street (from Poplar Avenue to Church Avenue) - Church Avenue (from Willow Street to discharge into Pincher Creek)	\$10,000.00 - \$15,000.00 Can be "shovel ready" 1-2 months from approval	\$600,000.00	Deferred from 2019 Earmarked for 2021 Budget Discussions
Town Office Daycare Renovations	Renovation of the west-wing of the Town Office Administration building. Purpose is to re-design space for use as meeting rooms, offices, storage etc.	\$ To Be Determined Timeframe for being shovel ready depends on extensive internal engagement. Unlikely to be "shovel ready" for 2020.	\$ To Be Determined	Unfunded for 2020 Earmarked for \$200,000 in 2021 for Design/Possible Phase 1 of construction.
RCMP Building Foundation Repairs Phase 1	Since its construction, the RCMP Building has been shifting on its foundation causing damage to walls, windows, flooring and doors. Aesthetic repairs have been made over the past decade, but repair the underlying problem. The building was built on "high plastic clay" which has absorbed water and is causing the floor slab to move. This project would involve removing the floor slab, removing underlying soils and replacing floor slab. - This would be a 2 phase project and pricing is for Phase 1 Only - Phase 1 includes lobby, lunchroom, meeting room and vestibule - Phase 2 includes jail cell area	\$25,000.00 - \$30,000.00 Can be "shovel ready" 2-3 months from approval	\$ 110,000.00 - \$150,000.00 Dependent on Design	\$80,000 Budgeted in 2020 for Design/Investigation. Additional funds earmarked for 2021 Budget Discussions, based on 2020 Design/Investigation.