



# TOWN OF PINCHER CREEK COUNCIL MEETING AGENDA

Monday, April 11, 2022 at 6:00 p.m.

Council Chambers, Town Hall  
Via Zoom

1. **Call to Order**
2. **Scheduled Public Hearing**
3. **Agenda Approval**
4. **Scheduled Delegations**
  - 4.1 Greater Metro Junior Hockey League – Derek Prue & Jeff Kaupp
  - 4.2 Pincher Creek Food Bank – Anne Gover & Teresa Hlady
5. **Adoption of Minutes**
  - 5.1 Minutes of the Regular Meeting of Council held on March 28, 2022
  - 5.2 Minutes of the Committee of the Whole held on April 6, 2022
6. **Business Arising from the Minutes**
  - 6.1 Disposition of Delegation – Chinook Arch – Robin Hopher
  - 6.2 2021 Audited Consolidated Financial Statements
7. **Bylaws**
  - 7.1 2022 Property Tax Bylaw #1620-22
8. **New Business**
  - 8.1 MAMP Grant Application Support
  - 8.2 Electric Vehicle Charging Infrastructure
  - 8.3 2022 Operating and Capital Budget Adjustments
  - 8.4 Alberta Advantage Immigration Project - Rural Renewal Stream Community Designation
9. **Council Reports**
10. **Administration**
  - 10.1 Council Information Distribution List
11. **Closed Session Discussion**
  - 11.1 Request To Purchase Roll #0277700 & A Portion Of Roll #0277600 - FOIP s 16 & 24
  - 11.2 Offer to Purchase Roll # 0170400 - FOIP s 16 & 24

11.3 Regional Airport Committee - - FOIP s 16 & 24

12. **Notice of Motion**

13. **Adjournment**

*The next Regular Council Meeting is scheduled for April 25, 2022 AT 6:00 p.m.*



**REGULAR MEETING OF COUNCIL**  
**Held on Monday March 28, 2022**  
**In Person & Virtually,**  
**Commencing at 6:00 p.m.**

**IN ATTENDANCE:**

Mayor: D. Anderberg

Councillors: M. Barber, D. Green, W. Elliott, S. Nodge,  
and W. Oliver, B. Wright

Staff: L. Wilgosh, Chief Administrative Officer; W.  
Catonio, Director of Finance and Human  
Resources; K. Green, Executive Assistant;  
M. Everts, Events, Marketing & Economic  
Development; A. Levair, Operations  
Manager; L. Rideout, Director of Community  
Services; and L. Goss, Legislative Services  
Manager

**1. CALL TO ORDER**

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

**2. SCHEDULED PUBLIC HEARING**

**3. AGENDA APPROVAL**

**ELLIOTT:**

The Council for the Town of Pincher Creek agrees to add 8.4 Meeting with MLA RJ Sigurdson and 11.4 Energy Project Lead to the March 28, 2022 agenda.

**CARRIED 22-105**

**BARBER:**

The Council for the Town of Pincher Creek approves the March 28, 2022 agenda as amended.

**CARRIED 22-106**

**4. DELEGATIONS**

**4.1 Chinook Arch – Robin Hepher**

Mr. Hepher gave a presentation on what services Chinook Arch provides the region and town and its future plans.

*L. Goss left the meeting at 6:30 pm*

**5. ADOPTION OF MINUTES**

**5.1 Minutes of the Committee of the Whole held on Feb 23, 2022**

**GREEN:**

That Council for the Town of Pincher Creek approve the minutes of the Committee of the Whole held on February 23, 2022 as presented.

**CARRIED 22-107**

**5.2 Minutes of the Regular Meeting of Council held on March 14, 2022**

**GREEN:**

That Council for the Town of Pincher Creek approve the minutes of the Regular Meeting of Council held on March 14, 2022 as presented.

**CARRIED 22-108**

**5.3 Minutes of the Committee of the Whole held on March 17, 2022**

**NODGE:**

That Council for the Town of Pincher Creek approve the minutes of Committee of the Whole held on March 17, 2022 as presented

**CARRIED 22-109**

**6. BUSINESS ARISING FROM THE MINUTES**

**6.1 Disposition of Delegation – MLA Roger Reid – Proposed Police Transition**

**OLIVER:**

That Council for the Town of Pincher Creek accepts the presentation provided by MLA Roger Reid regarding the Province's proposal to transition from the RCMP to a Provincial Police Force as information and that a schedule for public consultation be provided by the Minister of Justice and Solicitor General regarding the proposal.

**CARRIED 22-110**

**6.2 Council Committee Meeting Schedules**

**NODGE:**

That Council for the Town of Pincher Creek agrees to provide for Regular Council Meetings and Council Committee meetings, including Committee of the Whole in a combination of in person and virtual format to enable both Council members and the public to attend.

**CARRIED 22-111**

**7. BYLAWS**

**8. NEW BUSINESS**

**8.1 Library Board Appointment**

**BARBER:**

That Council for the Town of Pincher Creek agrees that Jonathan Clark be appointed for another three-year term on the Library Board.

**CARRIED 22-112**

**8.2 Pincher Planter/Rose Society**

**ELLIOTT:**

That Council for the Town of Pincher Creek agree to take part in and support financially the celebration of years of service for the Pincher Planters and the Rose Society for \$4136.00 from the General Contingency Reserve Fund.

**CARRIED 22-113**

**NODGE:**

That Council for the Town of Pincher Creek approves all council member to attend the Pincher Planters/Oldman Rose Society Celebration of Years of Service Event.

**CARRIED 22-114**

**8.3 2022 Property Tax Rate and Utility Rate**

**OLIVER:**

That Council for the Town of Pincher Creek agree to maintain the Pincher Creek Emergency Services Commission reserve funding in the 2022 budget in the amount of \$114,437 and to allocate the funds to a dedicated reserve for Pincher Creek Emergency Services Commission capital expenses.

**CARRIED 22-115**

**NODGE:**

That Council for the Town of Pincher Creek recommend Option 1 as the method to begin increasing utility rates.

**CARRIED 22-116**

*A. Levair left the meeting at 7:00 pm*

**8.4 Meeting with MLA RJ Sigurdson**

**NODGE:**

That Council for the Town of Pincher Creek agrees to send Mayor Anderberg to Okotoks to meet with MLA Sigurdson in April regarding the Provincial Ground Ambulance Committee.

**CARRIED 22-117**

**9. REPORTS**

**10. ADMINISTRATION**

**10.1 Council Information Distribution List**

**OLIVER:**

That Council for the Town of Pincher Creek accepts the March 28, 2022 Council Information Distribution List as information.

**CARRIED 22-118**

**10.2 Financial Quarterly Report by Department**

**NODGE:**

That Council for the Town of Pincher Creek accepts the Financial Quarterly Report by department as information.

**CARRIED 22-119**

**10.3 Financial Quarterly Report by Object**

**NODGE:**

That Council for the Town of Pincher Creek accepts the Financial Quarterly Report by Object as information.

**CARRIED 22-120**

**11. CLOSED MEETING DISCUSSION**

**ELLIOTT:**

That Council for the Town of Pincher Creek agree to move into a closed session of Council on Monday, March 28, 2022 at 7:40 pm in accordance with section 16 & 24 of the Freedom of Information and Protection of Privacy Act, with the Chief Administrative Officer, Director of Finance and Human Resources, Recreation Marketing & Economic Development Officer, Director of Community Services, Operations Manager, and Executive Assistant in attendance.

**CARRIED 22-121**

**GREEN:**

That Council for the Town of Pincher Creek agree to move out of a closed session of Council on Monday, March 28, 2022 at 9:29 pm in accordance with section 19 & 24 of the Freedom of Information and Protection of Privacy Act, with the Chief Administrative Officer, Director of Finance and Human Resources, Recreation Marketing & Economic Development Officer, Director of Community Services, Operations Manager, and Executive Assistant in attendance.

**CARRIED 22-122**

**11.1 Offer to Purchase Roll# # 4102000, 4101000 & 4101800 – FOIP S. 16 & 24**

**ELLIOTT:**

That Council for the Town of Pincher Creek agrees to accepts the offer to purchase from 1438954 Alberta Ltd in the amount of \$\_260,000\_ (Plus GST) for Plan 0512718, Block 4, Lots 12, 16 & 17 dated March 11, 2022 subject to the condition that the purchaser is responsible for 50% of the road development to be completed in 2022 and all cost associated with consolidation of lots and the water and sewer connections to the mains and direct administration to provide instruction to North & Company Law Office to act on the Town's behalf regarding the real estate transaction and that all cost associated be borne by the purchaser.

**CARRIED 22-123**

**OLIVER:**

That Council for the Town of Pincher Creek accepts the request for temporary access to the subject property via the alley and agree that access to the subject property be via the developed portion of Dobbie Avenue once completed.

**CARRIED 22-124**

**NODGE:**

That Council for the Town of Pincher Creek refuses the request to temporarily store topsoil on 1376 McEachern Street.

**CARRIED 22-125**

**OLIVER:**

That Council for the Town of Pincher Creek directs administration to research ramifications on first right of refusal to 1438954 Alberta Ltd. on Plan 0611417

Block 4 Lots 24 and 25 (1376 and 1380 McEachern Street) and report back to council.

**CARRIED 22-126**

**11.2 Transportation Contract Review FOIP s. 16**

**GREEN:**

That Council for the Town of Pincher Creek approve the draft transportation services agreement between the Town of Pincher Creek and Pincher Creek Foundation as presented.

**CARRIED 22-127**

**11.3 Land Offer (No RFD) FOIP S. 16 & 24**

**OLIVER:**

That Council for the Town of Pincher Creek defers land offer to April 11<sup>th</sup>, 2022 Council Meeting.

**CARRIED 22-128**

*M. Everts left the meeting at 9:24 pm*

**11.4 Energy Project Lead (No RFD)**

**NODGE:**

That Council for the Town of Pincher Creek agrees to increase the Town's portion for the MCCAC Energy Project Lead position by an additional \$5000 as discussed.

**CARRIED 22-129**

**12. NOTICE OF MOTION**

**13. ADJOURNMENT**

**ELLIOTT:**

That this meeting of Council on March 28, 2022 be hereby adjourned at 9:39 pm.

**CARRIED 22-130**

\_\_\_\_\_  
MAYOR, D. Anderberg

\_\_\_\_\_  
CAO, L. Wilgosh

**APPROVED BY RESOLUTION  
OF THE COUNCIL OF THE  
TOWN OF PINCHER CREEK,**

**THIS 11<sup>th</sup> DAY OF APRIL 2022**

**S E A L**

**NEXT REGULAR MEETING OF COUNCIL TO BE HELD ON MONDAY APRIL 11, 2022 AT  
6:00 P.M.**



Town of Pincher Creek  
COMMITTEE OF THE WHOLE MINUTES  
April 6, 2022 – 9:00 AM  
In Person & Virtually

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ATTENDANCE:

Mayor: D. Anderberg

Councillors: M. Barber, W. Oliver, S. Nodge, W. Elliott and D. Green

With Regrets: B. Wright

Staff: L. Wilgosh, Chief Administrative Officer; W. Catonio, Director of Finances and Human Resources and K. Green, Executive Assistant

**1. Call to Order**

Mayor Anderberg called the meeting to order at 9:12 am.

**2. Agenda Approval**

**GREEN:**

That the Committee of the Whole for the Town of Pincher Creek agrees to add 11.1 CRC Curling Club Land Lease to the April 6, 2022 agenda.

**CARRIED COTW 2022-037**

**ELLIOTT:**

That the Committee of the Whole for the Town of Pincher Creek agrees to the April 6, 2022 agenda as amended.

**CARRIED COTW 2022-038**

**3. Scheduled Delegations:**

3.1 KPMG 2021 Financial Statements Review – Derek Taylor

*W. Catonio left the meeting at 10:09 am*

**4. Committee Reports**

**BARBER:** March 1 – RCMP Policing Priorities  
March 2 – Committee of the Whole  
March 4 – Mayor and Reeves  
March 8 – EMS Funding Formula  
March 9 – AB Tourism Conference  
March 9 – Community Futures  
March 10 – Chinook Arch  
March 14 – Regular Council  
March 17 – COTW Northeast Area Structure Plan  
March 22 – Budget Meeting on Utility Rates  
March 22 – PCCELC  
March 23 - Landfill  
March 23 – Community Futures  
March 23 – Communities in Bloom  
March 24 – ORRSC Orientation  
March 28 – Regular Council  
March 29 – Police Advisory  
March 29 - Library  
March 30 – Joint Council  
March 31 – Chinook Arch

**OLIVER:** March 1 - RCMP Policing Priorities  
March 2 - Committee of the Whole  
March 3 - PC Foundation Transportation Committee  
March 8 - EMS Funding Formula  
March 9 - Affordable Housing Needs Assessment  
March 11 - Housing Board  
March 14 - Regular Council  
March 15 - MDSA Meeting  
March 17 - COTW Northeast Area Structure Plan  
March 22 - Budget Meeting on Utility Rates  
March 22 - PC Foundation Transportation Committee  
March 23 - PC Foundation  
March 24 - ORRSC Orientation  
March 28 - Regular Council Meeting  
March 30 - Joint Council

**GREEN:** March 1 - RCMP Policing Priorities  
March 2 - Committee of the Whole  
March 3 - PC Foundation Transportation Committee  
March 4 – Senior Housing Society  
March 9 – AB Tourism Conference

March 14 – Regular Council  
March 15 – CEDS Health & Wellness  
March 17 - COTW Northeast Area Structure Plan  
March 21 – PCCELC  
March 22 - Budget Meeting on Utility Rates  
March 22 – PCCELC  
March 23 - PC Foundation  
March 24 - ORRSC Orientation  
March 28 - Regular Council Meeting  
March 30 - Joint Council

**ELLIOTT:** March 2 - Committee of the Whole  
March 15 - MDSA Meeting  
March 23 – Communities in Bloom  
March 28 - Regular Council Meeting  
March 30 - Joint Council

**NODGE:** March 2 – Committee of the Whole  
March 2 - ABSW  
March 4 - Open House Crowsnest Support Society  
March 8 - AM Spring Session  
March 9 - AM Spring Session  
March 14 – Regular Council  
March 17 - COTW Northeast Area Structure Plan  
March 21 - FCSS  
March 22 - Budget Meeting on Utility Rates  
March 23 - PC EMS  
March 24 - ORRSC Orientation  
March 28 - Regular Council Meeting  
March 30 - Joint Council

**MAYOR:** March 1 - RCMP Policing Priorities  
March 8 - EMS Funding Formula  
March 10 - ORRSC  
March 14 – Regular Council  
March 17 - COTW Northeast Area Structure Plan  
March 22 - Budget Meeting on Utility Rates

**OLIVER:**  
That the Committee of the Whole for the Town of Pincher Creek accepts the Committee Reports as presented.

**CARRIED COTW 2022-039**

5. Administration

6. Business Arising from the Minutes

6.1 Disposition of Delegation - Fish and Wildlife - Brett Boukall

**BARBER:**

That the Committee of the Whole for the Town of Pincher Creek direct administration to contact Mr. Brett Boukall to accept his offer to work with the Town to strategize a plan to minimize wildlife habitation and destruction within the community.

**CARRIED COTW 2022-040**

7. Policy

8. New Business

8.1 National Police Federation - Call to Action

**GREEN:**

That the Committee of the Whole for the Town of Pincher Creek support the National Police Federation in their Call to Action and ask the Province of Alberta to maintain the RCMP and to focus new police funding on addressing root causes of crime, improving social services and Provincial Court processes.

**CARRIED COTW 2022-041**

8.2 Fred Huddleston Seniors Centre

**ELLIOTT:**

That the Committee of the Whole for the Town of Pincher Creek approve of the appointment of Councillor Green to sit as a Council liaison non-voting member on the Board of Directors of the Huddlestun Seniors Centre Society.

**CARRIED COTW 2022-042**

8.3 EcoWaste site – Town service requirements – No RFD

CAO to obtain further information

*Cllr. Oliver left the meeting at 12:00 pm*

8.4 Council Membership on Police Advisory Committee – No RFD

**ELLIOTT:**

That the Committee of the Whole for the Town of Pincher Creek directs administration to research having a community member at large on the Police Advisory Committee.

**CARRIED COTW 2022-043**

**8.5 Covid Policy Status review – No RFD**

**NODGE:**

That the Committee of the Whole for the Town of Pincher Creek directs administration to bring back the Covid Policy to the June Committee of the Whole for review unless significant changes happen, and the Council needs to review the policy sooner.

**CARRIED COTW 2022-044**

**9. Closed Session**

**ELLIOTT:**

That the Committee of the Whole for the Town of Pincher Creek agree to move into a closed session of Council on Wednesday, April 6, 2022 at 12:02 pm in accordance with section 16 & 24 of the Freedom of Information and Protection of Privacy Act, with the Chief Administrative Officer and Executive Assistant in attendance.

**CARRIED COTW 2022-045**

**GREEN:**

That the Committee of the Whole for the Town of Pincher Creek to move out of a closed session of Council on Wednesday, April 6, 2022 at 1:20 pm in accordance with section 19 & 24 of the Freedom of Information and Protection of Privacy Act, with the Chief Administrative Officer and Executive Assistant in attendance.

**CARRIED COTW 2022-046**

**9.1 CRC Curling Club**

**GREEN:**

That the Committee of the Whole for the Town of Pincher Creek direct administration to set up a meeting with the Curling Club Steering Committee and the MD of Pincher Creek as soon as possible.

**10. Adjournment**

**ELLIOTT:**

That this session of Committee of the Whole be adjourned at 10:55 am.

**CARRIED COTW 2022-047**

COTW April 6, 2022

**APPROVED BY RESOLUTION OF  
COUNCIL FOR THE TOWN OF PINCHER CREEK  
THIS 6<sup>th</sup> DAY OF APRIL 2022**

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Mayor, D. Anderberg

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CAO, L. Wilgosh

DRAFT

# TOWN OF PINCHER CREEK

## REQUEST FOR DECISION

*Council*

<b>SUBJECT:</b> Chinook Arch Presentation	
<b>PRESENTED BY:</b> Laurie Wilgosh, Chief Administrative Officer	<b>DATE OF MEETING:</b> 4/11/2022

**PURPOSE:**

To dispose of a delegation that attended the March 28, 2022 Council meeting in accordance with the Procedural Bylaw No. 1598-13A.

**RECOMMENDATION:**

That Council for the Town of Pincher Creek That Council for the Town of Pincher Creek receive as information the March 28, 2022 presentation from Robin Hepher regarding the Chinook Arch Regional Library System.

**BACKGROUND/HISTORY:**

Pincher Creek is one of the members of the Chinook Arch Regional Library System which serves libraries in southern Alberta. Membership allows access to over 900,000 library materials in print and electronically. Chinook Arch Regional Library System card holders have access to nearly 1,000,000 physical items, over 30,000 downloadable ebooks, audiobooks, and movies, 20,000 digital magazines and newspapers, online courses and research databases.

**ALTERNATIVES:**

That Council for the Town of Pincher Creek request additional information.

**IMPLICATIONS/SUPPORT OF PAST STUDIES OR PLANS:**

N/A

**FINANCIAL IMPLICATIONS:**

N/A

**PUBLIC RELATIONS IMPLICATIONS:**

Chinook Arch provides an excellent service to residents of Southern Alberta.

**ATTACHMENTS:**

None at this time.

**CONCLUSION/SUMMARY:**

Administration supports That Council for the Town of Pincher Creek receive as information the March 28, 2022 presentation from Robin Hepher regarding the Chinook Arch Regional Library System.

**Signatures:**  
**Department Head:**

*Lannie Wilgosh*

**CAO:**

*Lannie Wilgosh*



# TOWN OF PINCHER CREEK

## REQUEST FOR DECISION

*Council*

<b>SUBJECT:</b> 2021 Audited Consolidated Financial Statements	
<b>PRESENTED BY:</b> Wendy Catonio, Director of Finance and Human Resources	<b>DATE OF MEETING:</b> 4/11/2022

**PURPOSE:**

To approve the 2021 Audited Consolidated Financial Statements.

**RECOMMENDATION:**

That Council for the Town of Pincher Creek approve the 2021 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, 2021 be forwarded to Alberta Municipal Affairs; and that the Corporate Tax Return for the year ending December 31, 2021 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 December 8, 2021, 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 December 31, 2021 Consolidated Financial Statements on April 6, 2022.

**ALTERNATIVES:**

That Council for the Town of Pincher Creek accept the 2021 Audited Consolidated Financial Statements as information.

That Council for the Town of Pincher Creek request further information from Administration to be presented at a future Council Meeting.

**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 2021 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:**

2021 Audited Financial Statements - 2860

**CONCLUSION/SUMMARY:**

Administration recommends approving the 2021 Audited Year Consolidated Financial Statements.

**Signatures:**  
**Department Head:**

*Wendy Catonio*

**CAO:**

*Laurie Wilgosh*





KPMG LLP  
3410 Fairway Plaza Road South  
Lethbridge AB T1K 7T5  
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, 2021
- 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, 2021, 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.

*KPMG LLP*

Chartered Professional Accountants

Lethbridge, Canada

April 6, 2022

# TOWN OF PINCHER CREEK

## Consolidated Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
<b>Financial Assets:</b>		
Cash and short-term investments (note 3)	\$ 6,171,502	\$ 2,120,958
Taxes and grants in place of taxes (note 4)	234,142	330,227
Trade and other receivables (note 5)	1,672,239	2,561,032
Land held for resale	401,816	401,816
Investments and marketable securities (note 6)	6,753,774	7,371,902
	<u>15,233,473</u>	<u>12,785,935</u>
<b>Financial Liabilities:</b>		
Accounts payable and accrued liabilities	2,238,197	1,082,095
Deposits	115,631	88,984
Deferred revenue (note 7)	2,319,722	1,314,499
Debt (note 8)	3,695,483	3,886,704
	<u>8,369,033</u>	<u>6,372,282</u>
Net financial assets	6,864,440	6,413,653
<b>Non-Financial Assets:</b>		
Prepaid expenses	117,869	115,552
Inventory for consumption	279,690	290,260
Tangible capital assets (Schedule 6)	49,099,191	47,565,597
	<u>49,496,750</u>	<u>47,971,409</u>
Commitments (note 14)		
Contingent liabilities (note 16)		
Accumulated surplus (note 9 and Schedule 3)	<u>\$ 56,361,190</u>	<u>\$ 54,385,062</u>

See accompanying notes to consolidated financial statements.

# TOWN OF PINCHER CREEK

## Consolidated Statement of Operations

Year ended December 31, 2021, with comparative information for 2020

	Budget	2021	2020
<b>Revenue:</b>			
Net municipal property taxes (Schedule 4)	\$ 4,715,244	\$ 4,715,680	\$ 4,679,576
User fees and sales of goods	1,965,674	2,220,119	2,068,743
Government transfers for operating (Schedule 1)	1,065,530	1,514,980	1,747,097
Franchise fees and concession contracts	881,050	855,438	837,684
Rentals	757,048	630,343	635,604
Investment income	218,860	228,066	249,158
Penalties and cost of taxes	97,600	81,730	92,581
Licenses and permits	112,600	131,123	106,863
Other	111,690	142,955	113,037
<b>Total revenue</b>	<b>9,925,296</b>	<b>10,520,434</b>	<b>10,530,343</b>
<b>Expenses (Schedule 5):</b>			
Recreation and culture	3,367,188	3,913,402	3,201,924
Water supply and distribution	1,376,487	1,266,661	1,190,188
Protective services	1,385,691	1,264,155	1,185,442
Roads, streets, walks and lighting	1,417,499	1,219,335	1,261,257
Wastewater treatment and disposal	958,477	853,711	775,209
Administration	852,086	852,555	871,265
Waste management	516,463	510,074	459,550
Planning and development	640,158	490,473	581,546
Public health and welfare services	349,938	330,749	309,053
Legislative	341,047	307,785	275,044
Other	67,802	50,927	44,896
<b>Total expenses</b>	<b>11,272,836</b>	<b>11,059,827</b>	<b>10,155,374</b>
<b>Excess (deficiency) of revenue over expenses from operations</b>	<b>(1,347,540)</b>	<b>(539,393)</b>	<b>374,969</b>
Government transfers for capital (Schedule 1)	5,114,378	2,522,384	882,844
Gain (loss) on disposal of tangible capital assets	500	(6,863)	(3,920)
	5,114,878	2,515,521	878,924
<b>Excess of revenues over expenses</b>	<b>3,767,338</b>	<b>1,976,128</b>	<b>1,253,893</b>
Accumulated surplus, beginning of year	54,385,062	54,385,062	53,131,169
<b>Accumulated surplus, end of year</b>	<b>\$ 58,152,400</b>	<b>\$ 56,361,190</b>	<b>\$ 54,385,062</b>

See accompanying notes to consolidated financial statements.

# TOWN OF PINCHER CREEK

## Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2021, with comparative information for 2020

	Budget	2021	2020
Excess of revenue over expenses	\$ 3,767,338	\$ 1,976,128	\$ 1,253,893
Acquisition of tangible capital assets	(5,372,379)	(3,480,599)	(4,120,390)
Amortization of tangible capital assets	1,605,448	1,795,742	1,675,854
Contributed assets	-	-	-
Loss on sale on tangible capital assets	-	6,863	3,920
Proceeds on sale on tangible capital assets	-	144,400	190,900
Net change in prepaid expense	-	(2,317)	19,988
Net change in inventory for consumption	-	10,570	38,414
Assets transferred to land held for resale	-	-	-
Change in net financial assets	407	450,787	(937,421)
Net financial assets, beginning of year	6,413,653	6,413,653	7,351,074
Net financial assets, end of year	\$ 6,414,060	\$ 6,864,440	\$ 6,413,653

See accompanying notes to consolidated financial statements.

# TOWN OF PINCHER CREEK

## Consolidated Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
<b>Operating activities:</b>		
Excess of revenue over expenses	\$ 1,976,128	\$ 1,253,893
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	1,795,742	1,675,854
Loss on sale of tangible capital assets	6,863	3,920
	<u>3,778,733</u>	<u>2,933,667</u>
Changes in non-cash assets and liabilities:		
Taxes and grants in place of taxes	96,085	(77,774)
Trade and other receivables	888,793	(287,198)
Land held for resale	-	6,037
Prepaid expenses	(2,317)	19,988
Accounts payable and accrued liabilities	1,156,102	(242,226)
Deferred revenue	1,005,223	361,710
Deposits	26,647	8,398
Inventory for consumption	10,570	38,414
	<u>6,959,836</u>	<u>2,761,016</u>
<b>Capital activities:</b>		
Acquisition of tangible capital assets	(3,480,599)	(4,120,390)
Proceeds on disposal of tangible capital assets	144,400	190,900
	<u>(3,336,199)</u>	<u>(3,929,490)</u>
<b>Investing activities:</b>		
Decrease in investments	618,128	104,786
<b>Financing activities:</b>		
Payments on long-term debt	(191,221)	(118,715)
Increase in long-term debt	-	1,986,664
	<u>(191,221)</u>	<u>1,867,949</u>
Increase in cash and short-term investments	4,050,544	804,261
Cash and short-term investments, beginning of year	2,120,958	1,316,697
Cash and short-term investments, end of year	<u>\$ 6,171,502</u>	<u>\$ 2,120,958</u>

See accompanying notes to consolidated financial statements.

# TOWN OF PINCHER CREEK

## Notes to Consolidated Financial Statements

Year ended December 31, 2021

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### 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, 2021

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## 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, 2021

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## 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, 2021

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## 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 2022, 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, 2021

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## 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, 2022.

(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, 2022.

(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, 2022.

(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, 2022.

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

# TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

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## 2. Recent accounting pronouncements (continued):

(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, 2022.

(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, 2023.

## 3. Cash and short-term investments:

	2021	2020
Cash	\$ 5,092,140	\$ 1,815,077
Short-term investments	1,079,362	305,881
	<u>\$ 6,171,502</u>	<u>\$ 2,120,958</u>

## 4. Taxes and grants in place of taxes:

	2021	2020
Taxes and grants in place of taxes:		
Current taxes and grants in place of taxes	\$ 184,367	\$ 224,433
Arrears taxes	49,775	105,794
	<u>\$ 234,142</u>	<u>\$ 330,227</u>

# TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

## 5. Trade and other receivables:

	2021		2020	
Local improvement levies	\$	834,158	\$	875,474
Trade accounts		726,676		751,892
Goods and services tax recoverable		58,242		39,242
Due from provincial government		34,248		894,424
Due from federal government		18,915		-
	\$	1,672,239	\$	2,561,032

## 6. Investments and marketable securities:

	2021		2020	
	Cost	Market value	Cost	Market value
CIBC Wood Gundy:				
Fixed income securities (due 2022 - 2033)	\$ 3,150,157	\$ 3,119,221	\$ 3,380,312	\$ 3,486,444
Bank of Montreal - Equity Linked ( due 2031)	602,800	602,800	-	-
Bank of Montreal - balance protected (due 2031)	688,300	688,300	662,300	651,001
BMO Wealth Management:				
Fixed income securities (due 2023-2029)	2,034,589	2,237,628	3,101,982	3,429,217
Other:				
Accrued investment interest	277,928	277,928	227,308	227,308
	\$ 6,753,774	\$ 6,925,877	\$ 7,371,902	\$ 7,793,970

# TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

## 7. Deferred revenue:

	2021	2020
Deferred revenue, beginning of year	\$ 1,314,499	\$ 952,789
Funds received in the year:		
Operating	563,175	810,823
Capital	4,140,997	4,378
	4,704,172	815,201
Amounts recognized in revenue during the year:		
Operating	(1,815,067)	(368,797)
Capital	(1,883,882)	(84,694)
	(3,698,949)	(453,491)
Deferred revenue, end of year	\$ 2,319,722	\$ 1,314,499
Deferred revenue is comprised of:		
MOST grant	-	115,102
Economic Development	13,877	47,306
Prepaid property tax	78,900	42,180
Basic Management Transportation grant	47,130	-
Other	7,778	4,520
Capital:		
Municipal Stimulus Program	342,480	-
Alberta Community Resilience	722,217	748,877
Alberta Municipal Water Program	593,242	-
Canada Community Building Fund	514,098	356,514
	\$ 2,319,722	\$ 1,314,499

# TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

## 8. Debt:

	2021	2020
Debenture tax supported	\$ 908,076	\$ 972,875
Other supported debentures	870,740	930,496
Bankers acceptance loan	1,916,667	1,983,333
	3,695,483	3,886,704
Current portion	(130,680)	(124,554)
Bankers acceptance repayable	(1,916,667)	(1,983,333)
	\$ 1,648,136	\$ 1,778,817

Principal and interest repayments are as follows:

	Principal	Interest	Total
2022	\$ 2,047,347	\$ 84,855	\$ 2,132,202
2023	137,107	78,428	215,535
2024	143,852	71,684	215,536
2025	150,928	64,608	215,536
2026	158,352	57,183	215,535
Thereafter	1,057,897	80,541	1,138,438
	\$ 3,695,483	\$ 437,299	\$ 4,132,782

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 \$90,542 (2020 - \$96,400).

The Town has an authorized demand bankers acceptance loan up to a maximum of \$2,000,000 bearing interest at 2.29%. As at December 31, 2021, the balance outstanding was \$1,916,667.

# TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

## 9. Accumulated surplus

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

	2021	2020
Unrestricted surplus	\$ 839,745	\$ 852,944
Restricted surplus:		
Operating:		
Municipal income stabilization	650,386	898,265
Early learning centre	487,729	494,129
Legislative	19,776	41,160
Disaster services	13,402	13,402
Capital:		
Legislative and administration	1,061,655	1,160,410
Protective services	107,023	99,918
Equipment	173,379	92,744
Streets	105,522	85,843
Utilities	3,046,267	3,098,082
Garbage Equipment	72,500	-
Recycling	19,039	-
Cemetery	36,407	34,407
Land development	184,676	161,341
Pool	102,657	52,680
Arena building	2,921,024	2,692,515
General parks	160,149	107,815
Cultural	55,085	60,664
General sportsfield	147,377	137,377
Community recreation centre building	103,684	122,473
Golf Course	150,000	-
PC early learning centre	500,000	500,000
	10,117,737	9,853,225
Equity in tangible capital assets	45,403,708	43,678,893
	\$ 56,361,190	\$ 54,385,062

# TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

## 9. Accumulated surplus (continued):

	2021	2020
Equity in tangible capital assets:		
Tangible capital assets (Schedule 6)	\$ 87,253,478	\$ 83,959,175
Accumulated amortization (Schedule 6)	(38,154,287)	(36,393,578)
Loans related to capital assets	(3,695,483)	(3,886,704)
	<u>\$ 45,403,708</u>	<u>\$ 43,678,893</u>

## 10. 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:

	2021	2020
Total debt limit	\$ 15,780,651	\$ 15,795,515
Total debt	(3,695,483)	(3,886,704)
Amount of debt limit unused	<u>12,085,168</u>	<u>11,908,811</u>
Debt servicing limit	2,630,109	2,632,586
Debt servicing	(2,132,202)	(2,202,200)
Amount of debt servicing unused	<u>\$ 497,907</u>	<u>\$ 430,386</u>

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, 2021

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## 11. 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 275,863 people and about 433 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% (9.39% in 2020) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 13.84% (13.84% in 2020) on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 8.39% (8.39% in 2020) of pensionable salary up to the year's maximum pensionable salary and 12.84% (12.84% in 2020) on pensionable salary above this amount.

Total current service contributions by the Town to the LAPP in 2021 were \$214,907 (2020 - \$218,545). Total current service contributions by the employees of the Town to the LAPP in 2021 were \$193,751 (2020 - \$197,105).

LAPP reported a surplus of \$5.0 billion in 2020.

# TOWN OF PINCHER CREEK

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2021

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## 12. 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, 2021

## 13. 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 2021	Total 2020
Mayor Anderberg	\$ 38,580	\$ 2,121	\$ 40,701	\$ 41,368
Councillor McGillivray	29,145	2,934	32,079	37,071
Councillor O'Rourke	-	-	-	23,256
Councillor Korbett	22,235	3,362	25,597	34,266
Councillor Jackson	20,515	2,054	22,569	27,567
Councillor Barber	32,250	4,333	36,583	27,673
Councillor Elliott	18,715	1,053	19,768	17,608
Councillor Nodge	5,560	279	5,839	-
Councillor Oliver	4,385	214	4,599	-
Councillor Wright	5,450	272	5,722	-
Councillor Green	5,220	3	5,223	-
	\$ 182,055	\$ 16,625	\$ 198,680	\$ 208,809
Chief Administrative Officer	\$ 126,062	\$ 30,747	\$ 156,809	\$ 154,465
Designated Officer	\$ 42,537	\$ -	\$ 42,537	\$ -

- 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, 2021

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## 14. 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, 2021.

## 15. 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, 2021

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## **16. 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.

## **17. Budget:**

The budgeted information presented in these financial statements is based upon the 2021 operating and capital budgets. Amortization was not contemplated in development of the budget and, as such, has not been included.

## **18. Approval of financial statements:**

Council and Management approved these financial statements.

## **19. 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.

# TOWN OF PINCHER CREEK

## Schedule 1 - Schedule of Government Transfers

Year ended December 31, 2021, with comparative information for 2020

	Budget	2021	2020
Transfers for operating:			
Provincial government	\$ 510,495	\$ 664,687	\$ 608,573
Other municipal governments	499,535	828,978	1,138,524
Federal government	55,500	21,315	-
	1,065,530	1,514,980	1,747,097
Transfers for capital:			
Provincial government	4,614,378	2,043,242	882,844
Federal government	500,000	479,142	-
	5,114,378	2,522,384	882,844
Total government transfers	\$ 6,179,908	\$ 4,037,364	\$ 2,629,941

# TOWN OF PINCHER CREEK

## Schedule 2 - Schedule of Segmented Disclosures

Year ended December 31, 2021, with comparative information for 2020

	General government	Protective services	Transportation services	Environmental services	Public health services	Planning and development	Recreation and culture	Total 2021	Total 2020
Revenue:									
Net municipal taxes	\$ 4,715,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,715,680	\$ 4,679,576
User fees and sales of goods	183,075	-	6,998	1,658,036	14,750	3,450	353,810	2,220,119	2,068,743
Government transfers	112,390	46,710	650,532	1,973,964	160,967	33,690	1,059,111	4,037,364	2,629,941
Penalties and cost of taxes	65,193	10,086	-	6,451	-	-	-	81,730	92,581
Licenses and permits	58,340	1,759	-	-	-	71,024	-	131,123	106,863
Franchise and concession contracts	855,438	-	-	-	-	-	-	855,438	837,684
Rentals	2,610	265,909	500	85,961	69,792	108,907	96,664	630,343	635,604
Investment income	222,565	-	-	-	5,501	-	-	228,066	249,158
Other	218	43,759	1,002	498	-	-	97,478	142,955	113,037
	6,215,509	368,223	659,032	3,724,910	251,010	217,071	1,607,063	13,042,818	11,413,187
Expenses:									
Salaries, wages and benefits	693,044	191,948	354,310	733,539	134,844	241,095	1,865,211	4,213,991	3,814,507
Contracted and general services	324,177	698,509	282,265	819,208	48,654	230,067	703,624	3,106,504	2,902,935
Materials, goods, and utilities	50,859	47,669	271,442	382,301	9,664	19,312	433,490	1,214,737	1,084,579
Transfers to organizations	-	28,909	-	32,822	158,816	-	292,995	513,542	524,055
Interest on long-term debt	-	90,542	-	-	-	-	44,935	135,477	96,400
Other expenditures	34,558	34,771	-	-	-	-	-	69,329	37,373
Bank charges and interest	2,460	-	-	3,068	-	-	4,977	10,505	19,671
Amortization	55,198	149,294	308,139	710,437	4,462	-	568,212	1,795,742	1,675,854
	1,160,296	1,241,642	1,216,156	2,681,375	356,440	490,474	3,913,444	11,059,827	10,155,374
Excess (deficiency) of revenue over expenses									
before other	5,055,213	(873,419)	(557,124)	1,043,535	(105,430)	(273,403)	(2,306,381)	1,982,991	1,257,813
Other									
Contributed assets	-	-	-	-	-	-	-	-	-
Loss on disposal of tangible capital assets	-	-	(6,863)	-	-	-	-	(6,863)	(3,920)
	-	-	(6,863)	-	-	-	-	(6,863)	(3,920)
Excess (deficiency) of revenue over expenses									
	\$ 5,055,213	\$ (873,419)	\$ (563,987)	\$ 1,043,535	\$ (105,430)	\$ (273,403)	\$ (2,306,381)	\$ 1,976,128	\$ 1,253,893

# TOWN OF PINCHER CREEK

## Schedule 3 - Schedule of Changes in Accumulated Surplus

Year ended December 31, 2021, with comparative information for 2020

	Unrestricted	Restricted surplus	Equity in tangible capital assets	2021	2020
Balance, beginning of year	\$ 852,944	\$ 9,853,225	\$ 43,678,893	\$ 54,385,062	\$ 53,131,169
Excess of revenues over expenses	1,976,128	-	-	1,976,128	1,253,893
Transferred from restricted surplus	1,123,703	(1,123,703)	-	-	-
Transferred to restricted surplus	(1,388,215)	1,388,215	-	-	-
Acquisition of tangible capital assets	(3,480,599)	-	3,480,599	-	-
Net book value of tangible capital assets disposed	151,263	-	(151,263)	-	-
Amortization of tangible capital assets	1,795,742	-	(1,795,742)	-	-
Debt principal paid	(191,221)	-	191,221	-	-
Change in accumulated surplus	(13,199)	264,512	1,724,815	1,976,128	1,253,893
Balance, end of year	\$ 839,745	\$ 10,117,737	\$ 45,403,708	\$ 56,361,190	\$ 54,385,062

# TOWN OF PINCHER CREEK

## Schedule 4 - Schedule of Net Municipal Property Taxes

Year ended December 31, 2021, with comparative information for 2020

	Budget	2021	2020
General taxation:			
Real property tax	\$ 5,946,835	\$ 5,946,834	\$ 5,903,258
Linear property tax	94,328	94,328	97,819
Government grants in place of property taxes	49,681	49,680	49,493
Local improvement/special tax	23,334	23,334	23,641
	6,114,178	6,114,176	6,074,211
Requisitions:			
Alberta School Foundation Fund	1,032,424	1,032,424	1,005,653
Holy Spirit School Division	269,069	269,069	293,509
Crestview Lodge	97,003	97,003	95,473
Designated Industrial Property	438	-	-
	1,398,934	1,398,496	1,394,635
Net municipal property tax	\$ 4,715,244	\$ 4,715,680	\$ 4,679,576

# TOWN OF PINCHER CREEK

## Schedule 5 - Schedule of Expenses by Object

Year ended December 31, 2021, with comparative information for 2020

	Budget	2021	2020
Salaries, wages and benefits	\$ 4,124,031	\$ 4,213,991	\$ 3,814,507
Contracted and general services	3,625,232	3,106,504	2,902,935
Materials, goods and utilities	1,231,215	1,214,737	1,104,412
Transfers to local boards and agencies	526,542	513,542	524,055
Interest on long-term debt	135,567	135,477	129,499
Other expenditures	18,150	69,329	37,373
Bank charges and short-term interest	6,650	10,505	19,671
Amortization	1,605,448	1,795,742	1,675,854
<b>Total expenses by object</b>	<b>\$ 11,272,835</b>	<b>\$ 11,059,827</b>	<b>\$ 10,208,306</b>

# TOWN OF PINCHER CREEK

## Schedule 6 - Schedule of Tangible Capital Assets

Year ended December 31, 2021, with comparative information for 2020

	Land	Land improvements	Buildings	Engineered structures	Machinery and equipment	Vehicles	2021	2020
<b>Cost:</b>								
Balance, beginning of year	\$ 5,113,777	\$ 5,502,107	\$ 16,887,895	\$ 51,035,944	\$ 4,070,816	\$ 1,348,636	\$ 83,959,175	\$ 80,298,197
Acquisition of tangible capital assets	-	6,400	256,693	2,967,572	249,934	-	3,480,599	4,120,389
Disposal of tangible capital assets	-	-	(5,387)	(22,609)	(158,300)	-	(186,296)	(459,411)
Balance, end of year	5,113,777	5,508,507	17,139,201	53,980,907	4,162,450	1,348,636	87,253,478	83,959,175
<b>Accumulated amortization:</b>								
Balance, beginning of year	-	2,583,364	8,940,776	22,310,321	1,952,452	606,665	36,393,578	34,982,316
Accumulated amortization on disposals	-	-	(5,386)	(19,753)	(9,894)	-	(35,033)	(264,592)
Amortization	-	202,460	503,429	748,083	243,386	97,484	1,795,742	1,675,854
Balance, end of year	-	2,785,824	9,438,819	23,038,651	2,185,944	704,149	38,154,287	36,393,578
Net book value of tangible capital assets	5,113,777	2,722,683	7,700,382	30,942,256	1,976,506	644,487	49,099,191	47,565,597
2020 Net book value of tangible capital assets	\$ 5,113,777	\$ 2,918,740	\$ 7,947,119	\$ 28,725,623	\$ 2,118,364	\$ 741,974	\$ 47,565,597	

# TOWN OF PINCHER CREEK

## REQUEST FOR DECISION

*Council*

<b>SUBJECT:</b> 2022 Property Tax Bylaw #1620-22	
<b>PRESENTED BY:</b> Wendy Catonio, Director of Finance and Human Resources	<b>DATE OF MEETING:</b> 4/11/2022

**PURPOSE:**

For Council to receive and pass the 2022 Property Tax Bylaw #1620-22, which will authorize administration to process the 2022 property tax levies.

**RECOMMENDATION:**

That Council for the Town of Pincher Creek agree to give Bylaw No. 1620-22, 2022 Property Tax Bylaw, first reading.

That Council for the Town of Pincher Creek agree to give Bylaw No. 1620-22, 2022 Property Tax Bylaw, second reading.

That Council for the Town of Pincher Creek unanimously agree to present Bylaw No. 1620-22, 2022 Property Tax Bylaw, for third reading.

That Council for the Town of Pincher Creek agree to give Bylaw No. 1620-22, 2022 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, and 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 or early May.

**ALTERNATIVES:**

That Council for the Town of Pincher Creek request further information and direct administration to bring the 2022 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. There is NO municipal tax increase for 2022 for Municipal operations only for increase of payments to third parties.

The 2022 Requisitions and payments to third parties has resulted in an increase in total property taxes of approximately 4.54%. New development in the Town in 2022 has resulted in an additional 0.65% of tax revenue for a total increase of 5.19%

The 4.54% increase in total property taxes collected due to requisitions and payments to third parties is as follows:

2022 Education Requisition increase 0.80%

2022 Pincher Creek Foundation (Crestview Lodge) Requisition increase 0.25%

2022 Payment to the Province for Policing increase 0.93%

2022 Payment to Pincher Creek Emergency Services 2.56%

**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:**

2022 PROPERTY TAX BYLAW #1620-22 DRAFT - 2865

**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:**

*Lannie Wilgosh*

**TOWN OF PINCHER CREEK  
2022 Property Tax Bylaw # 1620-22**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF PINCHER CREEK FOR THE 2022 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 13, 2021 and April 11, 2022;

**WHEREAS**, the estimated municipal revenues from all sources other than property taxation total **5,194,372** and:

**WHEREAS**, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for the Town of Pincher Creek for 2021 total **9,677,179**; and the balance of **4,482,807** 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 **197,347** 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 from future financial plans to be raised by municipal taxation is **1,549,497** and

**WHEREAS**, the estimated amount transferred from reserves is **1,282,732** and

**THEREFORE** the total amount to be raised by general municipal taxation is **4,946,919** and

WHEREAS, the requisitions are:

**Alberta School Foundation Fund**

- Residential & Farmland	683,138
- Non-residential	387,714

**Holy Spirit RCSR 4**

- Residential & Farmland	235,648
- Non Residential	42,468

<b>Pincher Creek Foundation – Crestview Lodge</b>	110,820
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<b>Designated Industrial Properties</b>	460
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**TOWN OF PINCHER CREEK  
2022 Property Tax Bylaw # 1620-22**

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

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

Residential and Farmland	338,110,870
Non-Residential	<u>118,744,300</u>
 Total Assessment	 <u>456,855,170</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>
<b>General Municipal</b>			
Residential & Farmland	3,427,836	338,110,870	0.0101382
Non-residential	<u>1,519,084</u>	<u>118,744,300</u>	0.0127929
<b>Total</b>	<b><u>4,946,920</u></b>	<b><u>456,855,170</u></b>	
 <b>ASFF (Residential &amp; Farmland)</b>	 684,296	 251,625,554	 0.0027195
<b>ASFF (Non-Residential)</b>	<u>385,679</u>	<u>103,183,400</u>	0.0037378
<b>Totals</b>	<b><u>1,069,975</u></b>	<b><u>354,808,954</u></b>	
 <b>Holy Spirit RCSR 4</b>			
Residential & Farmland	234,476	86,220,316	0.0027195
Non Residential	<u>44,504</u>	<u>11,906,390</u>	0.0037378
<b>Totals</b>	<b><u>278,980</u></b>	<b><u>98,126,706</u></b>	
 <b>Pincher Creek Foundation</b>	 <u>110,831</u>	 <u>453,112,240</u>	 0.0002446
 <b>Designated Industrial Properties</b>	 <u>460</u>	 <u>6,007,640</u>	 0.0000766
<b>Grand Totals</b>	<b><u>6,407,166</u></b>		

**TOWN OF PINCHER CREEK  
2022 Property Tax Bylaw # 1620-22**

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

**READ A FIRST TIME** this 11<sup>th</sup> day of April, 2022

-----  
MAYOR, Don Anderberg

-----  
CAO, Laurie Wilgosh

**READ A SECOND TIME** this 11<sup>th</sup> day of April, 2022

-----  
MAYOR, Don Anderberg

-----  
CAO, Laurie Wilgosh

**GIVEN UNANIMOUS CONSENT TO GO TO THIRD READING** this 11<sup>th</sup> day of April, 2022

-----  
MAYOR, Don Anderberg

-----  
CAO, Laurie Wilgosh

**READ A THIRD TIME** and finally passed this 11<sup>th</sup> day of April, 2022

-----  
MAYOR, Don Anderberg

-----  
CAO, Laurie Wilgosh

# TOWN OF PINCHER CREEK

## REQUEST FOR DECISION

*Council*

<b>SUBJECT:</b> MAMP Grant Application Support	
<b>PRESENTED BY:</b> Al Roth, Director of Operations	<b>DATE OF MEETING:</b> 4/11/2022

**PURPOSE:**

To provide formal support of administration applying for the Municipal Asset Management Program grant.

**RECOMMENDATION:**

That Council for the Town of Pincher Creek direct Administration to apply for a grant opportunity from the Federation of Canadian Municipalities' Municipal Asset Management Program for the Sewer Condition Assessment Program. Further, that Council for the Town of Pincher Creek commits to conducting the following activities in its proposed project submitted to the Federation of Canadian Municipalities' Municipal Asset Management Program to advance our asset management program: CCTV Inspection of 10km of Sanitary Sewer Mains, Engineering Analysis and Condition Ratings, and Draft Asset Management Plan. Further, that Council for the Town of Pincher Creek commits \$50,000 from its budget toward the costs of this initiative.

**BACKGROUND/HISTORY:**

The Town of Pincher Creek is working towards Phase 3 of 4 of Sanitary Sewer Condition Assessments. The first two phases (completed in 2020/2021) have been exceptionally helpful to capital project prioritization. Phase 3 has already been approved through the 2022 Operating Budget.

The Municipal Asset Management Program is a grant which will cover up to 80% of eligible projects to a maximum of \$50,000 towards Asset Management initiatives, including condition assessments. Applications for this grant require a formal resolution of Council supporting the specific project.

This project is not a new initiative and will not require any additional funds from Pincher Creek. The only outcome of acceptance of this grant would be a cost savings of \$50,000 of previously budgeted funds.

**ALTERNATIVES:**

that Council for the Town of Pincher Creek accept the Municipal Asset Management Project grant application request as information.

**IMPLICATIONS/SUPPORT OF PAST STUDIES OR PLANS:**

Sanitary Sewer Condition Assessments provide the Town with in-depth knowledge of the condition of our underground infrastructure, allowing more informed decisions to be made by administration and Council.

**FINANCIAL IMPLICATIONS:**

Approval of the grant application would result in a cost savings of \$50,000 to the Town of Pincher Creek.

Rejection of the grant application would result in no change to the 2022 Operating Budget.

**PUBLIC RELATIONS IMPLICATIONS:**

None.

**ATTACHMENTS:**

None at this time.

**CONCLUSION/SUMMARY:**

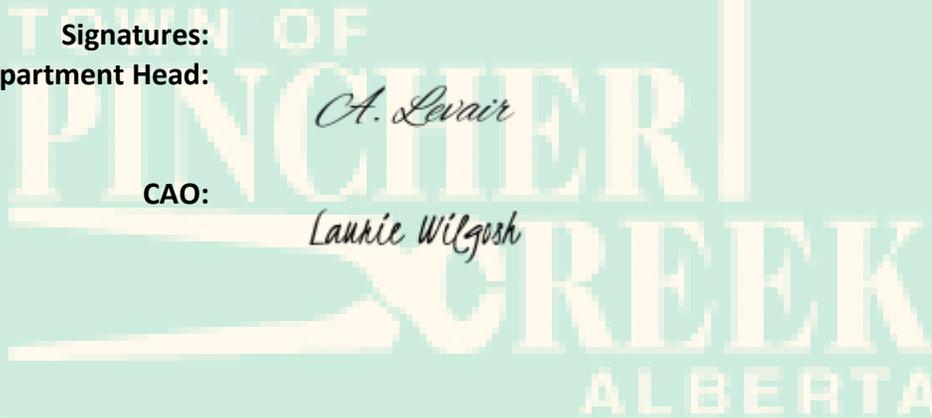
Administration supports the application of the Municipal Asset Management Program grant for the Sewer Condition Assessment Program.

**Signatures:**  
**Department Head:**

*A. Levair*

**CAO:**

*Laurie Wilgosh*



# TOWN OF PINCHER CREEK

## REQUEST FOR DECISION

*Council*

<b>SUBJECT:</b> Electric Vehicle Charging Infrastructure	
<b>PRESENTED BY:</b> LaVonne Rideout, Community Services	<b>DATE OF MEETING:</b> 4/11/2022

**PURPOSE:**

Provide Council with background information regarding the MCCAC Electric Vehicle Charging Program & Electric Vehicles in general and decide if Town shall pursue program funding

**RECOMMENDATION:**

That Council for the Town of Pincher Creek Provide Municipal Energy Project Lead (MEPL) with clearance to develop RFQ , obtain pricing, & apply for funding for Level 2 charging stations at the Rec Center, CRC Golf Course, and/or PW Shop

**BACKGROUND/HISTORY:**

- The MCCAC EVM Charging program launched January 19th, 2022
  - The program covers up to 100% of costs (Up to \$10,000/charger) for Level 2 chargers (full charge for a typical vehicle = 4-8 hrs) & Up to \$150,00/charger for Level 3 chargers (full charge = 25-45 minutes)
  - Max funding limit per municipality is \$200,000 and program itself has a total cap of \$3.4 million (expect large municipalities to use all of their funding)
  - Chargers must be installed on municipal land or at a municipally owned facility
  - Existing Level 3 & level 2 charger are 100% owned and operated by ATCO. We cannot use the same ownership model for this funding stream. The municipality would own the chargers
  - Benefit to installing “behind the meter” where possible. Potential proposed locations include:
    - Level 2 at Recreation center (Public) (X2)
    - Level 2 at Public Works facility (Private) (x1)
    - Level 2 at CRC/Golf Course (Public) (X2)
  - EV Funding program is also available through MCCAC funding up to 30% of cost for PHEV’s and EV’s
- 
- EV/PHEV demand is increasing
  - EVM Charging program provides 100% funding for installs
  - EV Charging within community has secondary benefits to businesses and economy by drawing people into community

- Visit MCCAC website for full program details: <https://mccac.ca/programs/electric-vehicle-charging-program/>

#### **ALTERNATIVES:**

- Consider other install locations or request more information
- Do not pursue additional chargers and funding stream
- Consider at a later date (Risk of EVM Charging program becoming fully subscribed)

#### **IMPLICATIONS/SUPPORT OF PAST STUDIES OR PLANS:**

- Requires work hours from MEPL to implement
- Requires work hours from finance team to ensure charging payment accounts are setup properly
- Ongoing maintenance/replacement (minimal for Level 2)
- Considerations required for library expansion & curling rink expansion

#### **FINANCIAL IMPLICATIONS:**

- Eligible costs for funding include Direct capital expenses for equipment + install/construction costs, engineering & design costs related to install, electrical permitting and/or development permitting & inspections, physical barriers & parking space painting/signage. These would need to be paid upfront by Town (& rebated 100% post-install)
- Ineligible costs (Town would pay) include electrical preliminary assessments, electrical demand assessments, & electrical service upgrades or upgrades upstream from electrical service. This work can be done in-house by MEPL and if there are any costs over & above eligible costs expected they can be brought back to council for consideration
- Ongoing operating costs:
  - Network charger fee (Expected \$500/yr. total, TBC during RFQ development)
  - Maintenance costs (Minimal. maintenance typically only required for failure for Level 2's ie. cord cut or vandalism)
  - Insurance
  - Increased electrical demand costs (Expected to be minimal for behind the meter Level 2. Negligible at rec. center)
- Revenue:
  - \$2-3/hr. typical charge rate for Level 2 public stations
  - Will likely not cover operating costs for first few years of operations, forecasting beyond 2026 is difficult
- Secondary revenue effects to businesses due to increased visitation, spending, etc. as EV/PHEV demand increases (difficult to quantify)

#### **PUBLIC RELATIONS IMPLICATIONS:**

- Continued support for energy initiatives in community. Draw from larger centers where EV's are already popular (Calgary & area)
- Leverage of MCCAC "free" public exposure

#### **ATTACHMENTS:**

None at this time.

**CONCLUSION/SUMMARY:**

- EV/PHEV demand is increasing
- EVM Charging program provides 100% funding for installs
- EV Charging within community has secondary benefits to businesses and economy by drawing people into community

**Signatures:**

**Department Head:**

*La Vonne*

**CAO:**

*Laurie Wilgosh*



# TOWN OF PINCHER CREEK

## REQUEST FOR DECISION

*Council*

<b>SUBJECT:</b> 2022 Operating and Capital Budget Adjustments	
<b>PRESENTED BY:</b> Wendy Catonio, Director of Finance and Human Resources	<b>DATE OF MEETING:</b> 4/11/2022

**PURPOSE:**

To adjust the 2022 Operating and Capital Budgets.

**RECOMMENDATION:**

That Council for the Town of Pincher Creek approve the attached 2022 Operating Budget Adjustments and the 2022 Capital Budget Adjustments and that a copy of each be attached hereto and form part of the minutes.

**BACKGROUND/HISTORY:**

At the Finance and Budget Committee Meeting held on March 22, 2022, Council agreed to increase taxes to cover requisitions and payments to third parties such as the Education Requisition, Pincher Creek Foundation Requisition, Police Services Payment and the Pincher Creek Emergency Services Payment. Council also agreed to continue to fund the reserves for Pincher Creek Emergency Services but to hold the funds in a designated reserve in the Town.

As well, there was two items that were not carried forward from 2021 so they are included in these budget adjustments. The Economic Development Strategy and the Furnishings and Goods for Canyon Creek which have both been approved previously by Council motion.

The 2022 Capital Budget Adjustments consist of 2021 capital projects not completed at year end and an amount for new network switches for the new IT Contract to be funded through the Capital Investment Reserve.

Due to the Province allocating more MSI funding in 2021 and less in 2022, Administration had to reallocate funds from using MSI to using reserves for the Sodium Hydrochloride project.

**ALTERNATIVES:**

That Council for the Town of Pincher Creek accept the 2022 Operating and Capital Budget Adjustments as information.

That Council for the Town of Pincher Creek request additional information from Administration to be provided at a future Council Meeting.

**IMPLICATIONS/SUPPORT OF PAST STUDIES OR PLANS:**

None at this time.

**FINANCIAL IMPLICATIONS:**

None at this time

**PUBLIC RELATIONS IMPLICATIONS:**

Council will be holding a Public Information Meeting in May which will include discussion of the 2022 Operating and Capital Budgets.

**ATTACHMENTS:**

1. 2022 Operating Budget Adjustments - 2862
2. 2022 Capital Budget Adjustments - 2862
3. 2022 Capital Projects Dec 13, 2021 - 2862

**CONCLUSION/SUMMARY:**

Administration supports Council approving the 2022 Operating and Capital Budget Adjustments as attached.

**Signatures:**

**Department Head:**

*Wendy Catonio*

**CAO:**

*Laurie Wilgosh*





**TOWN OF PINCHER CREEK  
2022  
Operating Budget Adjustments  
April 11, 2022**

2:17 PM  
4/8/2022

				<b>BUDGET PRESENTED 2022</b>
<b>DEPARTMENT</b>	<b>REV/EXP</b>	<b>G/L ACCOUNT #</b>	<b>DESCRIPTION</b>	
Net Deficit	without amortization		Net Surplus as passed December 13, 2021	2,411.27
General Municipal	PC Foundation Requisition	0000002730	Actual Requisition lower than budgeted	422.75
General Municipal	Education Requisition	0000002710 & 0000002720	Actual Requisition higher than budgeted	(47,473.74)
General Municipal	Designated Industrial Prop.	0000002740	Actual Requisition higher than budgeted	(22.00)
General Municipal	Property Taxes	varies	To cover increases in requisitions	45,814.63
General Municipal	PC EMS Payment	0000002760	Reduce PC EMS payment to actual	114,437.06
General Municipal	Transfer to Reserves	0000002764	Transfer to PC EMS reserves as per Council Motion 22-115	(114,437.06)
Various	Grants	Various	Small error made on grants for PC EMA, Search and Rescue and Library	(1,033.00)
Economic Develop	Transfer from Reserves	6200001920	Ec Develop Strategy Motion 19-176	30,000.00
Economic Develop	Professional Services	6200002230	Ec Develop Strategy Motion 19-176	(30,000.00)
PCCELC	Goods	7414002510	Furnishings, Goods and Materials - Canyon Creek Motion 21-117	20,000.00
PCCELC	Transfer from reserves	7414001920	Transfer from reserves for Furnishings	(20,000.00)
			Net Surplus	119.91

\_\_\_\_\_  
Mayor Don Anderberg

\_\_\_\_\_  
CAO/Director of Finance HR

TOWN OF PINCHER CREEK  
2022 CAPITAL BUDGET ADJUSTMENTS

2:16 PM  
4/8/2022

G/L Acct. No.	2022	FUNDING SOURCES					
		Reserves	Donations /Fundraising	Loan/Lease	Grants	Notes	
	<b>2021 Projects Not Completed</b>						
4100006612	Water Distribution High Pressure Zone Creek Crossing	\$ 1,070,000.00	\$ 338,448.00			\$ 731,552.00	41-00-00-4760; AB Resiliency
4100006630	PLC and Control Panel	\$ 56,000.00	\$ 56,000.00				41-00-00-4760
4100006630	Replace WTP Raw Water, Backwash Distribution and pumps	\$ 365,000.00				\$ 365,000.00	Mun Stimulus
4200006612	Sanitary Forcemain Twinning	\$ 2,803,000.00	\$ 1,337,872.00			\$ 1,465,128.00	41-00-00-4760; AWMMP
370000611	Storm drainage Church/Poplar	\$ 500,000.00				\$ 500,000.00	FGTF
7414006620 & 7114006621	Irrigation at DayCares	\$ 63,600.00	\$ 63,600.00				00-00-00-4710
7105006610	Fence for Town Hall Park	\$ 10,000.00	\$ 10,000.00				71-05-00-4760
4100006630	Sodium Hypochlorite Generation System		\$ 350,000.00			-\$ 350,000.00	41-00-00-4760
	<b>Total Projects Carried Forward from 2021</b>	<b>\$ 4,867,600.00</b>	<b>\$ 2,155,920.00</b>			<b>\$ 2,711,680.00</b>	
1200006630	New computer Switches for new IT Contract	\$ 13,028.00	\$ 13,028.00				00-00-00-4760
	2022 Budget Passed in December 2021 - Total	\$ 2,330,800.00	\$ 1,098,800.00	\$ 87,000.00	\$ 300,000.00	\$ 845,000.00	
	Total 2022 Capital Budget	\$ 7,211,428.00	\$ 3,267,748.00	\$ 87,000.00	\$ 300,000.00	\$ 3,556,680.00	

TOWN OF PINCHER CREEK  
2022 Capital Projects

Passed December 13, 2021

	2022	FUNDING SOURCES			
		Reserves	Donations /Fundraising	Loan/Lease	Grants
<b>Water Distribution</b>					
Fire Hydrants	\$ 80,000.00	\$ 80,000.00			
Waterline Replacement (Location TBD)	\$ 500,000.00	\$ 500,000.00			
<b>Wastewater Collection</b>					
Sanitary Sewer Replacements	\$ 200,000.00				\$ 200,000.00
Sanitary Sewer Lining	\$ 100,000.00	\$ 100,000.00			
Rimington Lift Station Upgrade	\$ 8,000.00	\$ 8,000.00			
Canyon Lift Station Upgrade	\$ 8,000.00	\$ 8,000.00			
<b>Stormwater Collection</b>					
Upgrade catch basin Beverly McLaughlin Drive	\$ 80,000.00				\$ 80,000.00
<b>Water Treatment</b>					
Sodium Hypochlorite Generation System	\$ 350,000.00				\$ 350,000.00
<b>Wastewater Treatment</b>					
Replacement of HVAC/Furnace Main Lift Station	\$ 60,000.00				\$ 60,000.00
<b>Streets</b>					
Sidewalk Replacements	\$ 80,000.00				\$ 80,000.00
Schofield St./East Ave Intersec Pedestrian X-WLK	\$ 20,000.00	\$ 20,000.00			
Sentry Speed Signs (2)	\$ 13,000.00	\$ 13,000.00			
<b>Fleet</b>					
Pick-Up Trucks	\$ 45,000.00	\$ 45,000.00			
Sander/Snow Plow	\$ 300,000.00			\$ 300,000.00	
Skid Steer Excavator	\$ 7,900.00	\$ 7,900.00			
Mini Backhoe	\$ 5,900.00	\$ 5,900.00			
<b>Facilities</b>					
Lebel Mansion (Boiler and Distribution System Upgrade)	\$ 20,000.00	\$ 20,000.00			
Lebel Mansion Roof	\$ 80,000.00	\$ 80,000.00			
<b>Information Technology</b>					
CityWide Asset Management Software	\$ 80,000.00	\$ 80,000.00			
<b>Parks/Trails</b>					
Dilmer Park Natural Playground	\$ 20,000.00	\$ 20,000.00			
Skate Park Concrete	\$ 90,000.00	\$ 15,000.00	\$ 75,000.00		
Trail Construction	\$ 75,000.00	\$ -			\$ 75,000.00
<b>Irrigation Cemetery to Dog Park</b>					
Upgrade Irrigation Lines to extend to Dog Park	\$ 40,000.00	\$ 40,000.00			
<b>Equipment</b>					
Score Clock at arena	\$ 18,000.00	\$ 6,000.00	\$ 12,000.00		
signage	\$ 50,000.00	\$ 50,000.00			
<b>TOTAL</b>	<b>\$ 2,330,800.00</b>	<b>\$ 1,098,800.00</b>	<b>\$ 87,000.00</b>	<b>\$ 300,000.00</b>	<b>\$ 845,000.00</b>

# TOWN OF PINCHER CREEK

## REQUEST FOR DECISION

*Council*

<b>SUBJECT:</b> Alberta Advantage Immigration Project - Rural Renewal Stream Community Designation	
<b>PRESENTED BY:</b> Laurie Wilgosh, Chief Administrative Officer	<b>DATE OF MEETING:</b> 4/11/2022

**PURPOSE:**

For Council for the Town of Pincher Creek to direct administration to apply for the Community Designation under the Alberta Advantage Immigration Project - Rural Renewal Stream and agree to provide a letter of support with the application.

**RECOMMENDATION:**

That Council for the Town of Pincher Creek direct administration to apply for the Community Designation under the Alberta Advantage Immigration Project - Rural Renewal Stream and agree to provide a letter of support with the application.

**BACKGROUND/HISTORY:**

Council for the Town of Pincher Creek adopted the Community Economic Development Strategy in January 2022. Seven challenges facing our community were identified in the strategy, number 5 on the list is “workforce shortages are looming”. Based on opportunity identification, and an assessment of the Town and Region’s assets and champions, four core economic development goals were selected. The third goal presented in the strategy is “Develop a Regional Workforce Initiative.”

In mid- March the Alberta government announced updates to the Alberta Immigration Nominee Program (AINP) and renamed the program Alberta Advantage Immigration Program. The Rural Renewal Stream addresses current labour needs and skill shortages in rural Alberta communities and helps newcomers settle into the community. This stream requires a community to apply to the Government of Alberta for community designation. This stream is community-driven. A candidate must be endorsed by a designated community and meet all criteria for the Rural Renewal Stream.

Once designated, the community then works with employers to attract and recruit newcomers and collaborates with a settlement providing organization to retain newcomers by sharing information on settlement supports. This may include accommodation, education, health care and services such as language training. A request for partnership and support from the MD of Pincher Creek and Village of Cowley is in process.

An endorsement letter is required in the application from a settlement providing organization (does not need to be local) that collaborates with the community to identify

and plan for settlement needs for successful integration of newcomers into the community. A request for an endorsement letter has been initiated with Lethbridge Family Services and further discussions are anticipated.

It is important to note that multiple businesses located in the Town of Pincher Creek have asked if Pincher Creek could participate in this program.

Additional information about this program is available here: <https://www.alberta.ca/aaip-rural-renewal-stream-community-designation.aspx>

**ALTERNATIVES:**

That Council for the Town of Pincher Creek direct administration to provide additional information on the Alberta Advantage Immigration Project - Rural Renewal Stream Community Designation.

That Council for the Town of Pincher Creek receive the Alberta Advantage Immigration Project - Rural Renewal Stream Community Designation project as information.

**IMPLICATIONS/SUPPORT OF PAST STUDIES OR PLANS:**

Community Economic Development Strategy -2022

Social Needs Assessment - 2020

Socio-Economic Impact Assessment of Shell Waterton Complex – Nov 2018

**FINANCIAL IMPLICATIONS:**

At this time grant funding for administering this program is not available through the Province. Administration will work with the Community Grant Specialist to watch for applicable funding. The program would be supported and administered through the Economic Development Officer.

**PUBLIC RELATIONS IMPLICATIONS:**

Labour shortages are drastically impacting our local businesses. Applying for a community designation would support our local businesses. Partnering with settlement service providers could positively impact new Albertans who have already arrived in Pincher Creek and could encourage new resident arrivals.

**ATTACHMENTS:**

Draft letter of support\_ Community Designation\_RRS - 2861

Rural Renewal Stream Program Synopsis - 2861

**CONCLUSION/SUMMARY:**

Administration supports that Council for the Town of Pincher direct administration to apply for the Community Designation under the Alberta Advantage Immigration Project - Rural Renewal Stream and agree to provide a letter of support with the application.

**Signatures:**

**Department Head:**

*Wendy Catonio*

CAO:

*Lannie Wilgosh*





# Town of Pincher Creek

962 St John Ave (Box 159) Pincher Creek, AB T0K 1W0  
403 627 3156  
[reception@pinchercreek.ca](mailto:reception@pinchercreek.ca) [www.PincherCreek.ca](http://www.PincherCreek.ca)



April xx, 2022

Council for the Town of Pincher Creek supports the application to the Province of Alberta for Community Designation under the Alberta Advantage Immigration Project - Rural Renewal Stream.

At the April xx, 2022 Council meeting the following motion was presented and carried:

INSERT MOTION

The Town of Pincher Creek acknowledges that if accepted for the Community Designation our community's name will be posted on the Government of Alberta website.

Should our community be accepted candidate endorsement letters will be coordinated and administered through the Town of Pincher Creek Community Economic Development Officer, contact information as below:

Marie Everts

[economic@pinchercreek.ca](mailto:economic@pinchercreek.ca)

Office: 403 627 3156

Marketing, Events & Economic Development Officer

Town of Pincher Creek

Our recently approved (January 2022) community economic development strategy identifies workforce shortages as a priority, and we are grateful to have the Pincher Creek region considered for this designation under the Rural Renewal Stream.

Mayor Don Anderberg



## **Project Synopsis:** Alberta Advantage Immigration Project - Rural Renewal Stream Community Designation

**Application to:** Province of Alberta

**Request to the Province:** to receive “Community Designation” from the Alberta Advantage Immigration Project - Rural Renewal Stream

**Town of Pincher Creek Department:** Community Services, Economic Development

**Why:** Our community businesses are facing challenges finding labour. Our Community Economic Development Strategy consultations found that labour shortages were one of seven major challenges facing our community. Additionally, our community has identified the need to become a more welcoming community. Becoming a more welcoming community may assist in new to Pincher Creek residents, including new Canadians permanently settling in the Pincher Creek area helping to solve labour shortage challenges.

**What will this program do:** Assist businesses in filling labour shortages, move towards a more regional workforce attraction approach.

**Who are we hoping to partner with:** The Town of Pincher Creek would like to partner with the MD of Pincher Creek and Village of Cowley. The region for the application would then encompass all three municipalities. A request for support has also been sent to Lethbridge Family Services to assist with the settlement supports required as part of the application. The Pincher Creek & District Chamber of Commerce has already submitted a letter of support. The Town of Pincher Creek, economic development office would lead the project.

**If approved how does the program it work:**

*1) Attract and recruit*

A designated community, in partnership with their local economic development organization and participating employers, are responsible for recruiting foreign nationals. Candidates may be recruited from within Alberta, Canada or outside of Canada.

Candidates that are currently living in Canada are only eligible if they have legal status in Canada. If the community is recruiting outside Canada, all federal immigration rules and regulations apply. The Government of Alberta will not compensate the community for any recruitment costs.

The community partnership reviews candidate applications to ensure candidates meet all criteria, including the program eligibility. Communities may choose to have additional criteria separate from the mandatory criteria. This can include a particular skill set or certain occupations that help the community fill a specific labour need.

The employer provides a job offer to the successful candidate and the community endorses the newcomer.

## *2) Select and endorse newcomers*

An endorsement of candidate letter is issued to the candidate chosen by the community for the Rural Renewal Stream.

The candidate submits their application through the AAIP Portal ensuring all criteria for Rural Renewal Stream is met. There is a non-refundable application fee for this stream. The application will be reviewed and the candidate will be notified if they are eligible for nomination.

While the permanent residency application is being processed, the candidate can request a Letter of Support to apply for a temporary work permit to allow them to start working in the designated community.

## *3) Welcome and integrate newcomers*

It is the responsibility of the community to identify what kind of settlement supports they will offer in collaboration with the settlement providing organization to help the candidate and their family settle into the community.

## *4) Community evaluation*

An evaluation of the community designation may be conducted at the end of the designation period. The community will need to participate in the evaluation by providing information as requested.

For more information please go to: <https://www.alberta.ca/aaip-rural-renewal-stream-community-designation.aspx>

### **Local supporting documents:**

Community Economic Development Strategy -2022

Social Needs Assessment - 2020

Socio-Economic Impact Assessment of Shell Waterton Complex – Nov 2018

### **Request to Councils:**

Agree to support the application for community designation through the Alberta Advantage Immigration Project - Rural Renewal Stream

Agree to provide a letter of support for the application, specific information is required in the letter of support, info here:



**Town of Pincher Creek**  
**COUNCIL DISTRIBUTION LIST**  
**April 11, 2022**

<b><u>Item No.</u></b>	<b><u>Date</u></b>	<b><u>Received From</u></b>	<b><u>Information</u></b>
1.	March 24, 2022	Alberta Community Crime Prevention Association	ACCPA 2022 Conference - Early Bird Registration Deadline is April 8!
2.	March 28, 2022	Water Canada	Water Stewardship   Groundwater   Water solutions
3.	March 29, 2022	Town of Fox Creek	Town of Fox Creek Concern over Rising Utility Rates
4.	March 30, 2022	Parks Canada - Waterton Lakes National Park	Fire Information - Y-Camp Prescribed Fire Preparation in Waterton Lakes National Park: Fire Guards
5.	March 2022	Citizen	Thank You card
6.	March 12, 2022	APWA Alberta Chapter	Letter
7.	April 4, 2022	The Conference Board of Canada	The economic impact of the war in Ukraine
8.	April 1, 2022	Alberta SouthWest Regional Alliance	AlbertaSW April Bulletin and Approved Minutes of March 2, 2022
9.	April 5, 2022	Alberta Association of Police Governance	AAPG Newsletter V.42
10.	April 5, 2022	Travel Alberta	April Connections
11.	April 6, 2022	FCM Communiqué	There's so much to learn at FCM'S AC2022
12.	April 6, 2022	FCM Communiqué	FCM Update: RCMP Retroactive Pay
13.	April 6, 2022	Pincher Creek Community Center Hall Society	Invitation
14.	April 7, 2022	Barrier-Free Alberta	National AccessAbility Week