



AGENDA

REGULAR MEETING OF THE COUNCIL OF THE TOWN OF TABER, TO BE HELD IN THE COUNCIL CHAMBERS, ADMINISTRATION BUILDING, ON MONDAY, APRIL 25, 2022 AT 3:30 PM.

	<u>MOTION</u>
1. CALL TO ORDER	
2. PUBLIC HEARINGS	
3. ADOPTION OF THE AGENDA	X
4. ADOPTION OF THE MINUTES	
ITEM No.4.1 Minutes of Regular Meeting of Council: April 11, 2022	X
5. BUSINESS ARISING FROM THE MINUTES	
6. BYLAWS	
7. ACTION ITEMS	
ITEM No.7.1 2020 Canadian Award for Financial Reporting	X
ITEM No.7.2 2021 Capital Projects Carry Forward	X
ITEM No.7.3 2021 Audited Financial Statements	X
ITEM No.7.4 Department Reports	X
ITEM No.7.5 Mayor and Councillor Reports (Verbal)	X
ITEM No.7.6 Standing Item - Council Requests	X
8. DELEGATIONS	
9. MEDIA INQUIRIES	
10. CLOSED SESSION	X
ITEM No.10.1 Discussion with Council Closed Session to prevent disclosure that could reasonably be expected to harmful to intergovernmental relations between a local government bodies in accordance with Section 21 of the Freedom of Information and Protection of Privacy Act.	



11. OPEN SESSION

X

12. CLOSE OF MEETING

X



Council Request for Decision

Meeting Date: April 25, 2022

Subject:

Minutes of Regular Meeting of Council: April 11, 2022

Recommendation:

Council adopts the minutes of the Regular Meeting of Council held on April 11, 2022, as presented.

Background:

Approval of minutes is in accordance with the *Municipal Government Act*, Section 208.

Legislation / Authority:

Municipal Government Act, Section 208(1)(a)(c).

Strategic Plan Alignment:

N/A

Financial Implication:

N/A

Service Level / Staff Resource Implication:

N/A

Justification:

Approval of minutes is in accordance with the *Municipal Government Act*, Section 208.



Alternative(s):

Council adopts the minutes of the Regular Meeting of Council held on April 11, 2022, as amended.

Attachment(s): Minutes

APPROVALS:

Originated By:
Raeanne Keer

Chief Administrative Officer (CAO) or Designate: _____

MINUTES OF THE REGULAR MEETING OF THE COUNCIL OF THE
TOWN OF TABER, IN THE PROVINCE OF ALBERTA, HELD IN THE
COUNCIL CHAMBERS, ADMINISTRATION BUILDING, ON MONDAY,
APRIL 11, 2022, AT 3:30 PM.

Mayor

Andrew Prokop

Councillors

Garth Bekkering
Jack Brewin
Carly Firth
Monica McLean
Alf Rudd
Joanne Sorensen

Chief Administrative Officer

Derrin Thibault

Staff

Alaa Abdel Khaliq
Meghan Brennan
Chris Eagan
Jordan Florchinger
Emily Hembrough
Brian Martin
John Orwa
Gary Scherer
Kerry Van Ham

CALL TO ORDER

Mayor Prokop called the meeting to Order at 3:30 PM.

PUBLIC HEARINGS

None.

ADOPTION OF THE AGENDA

RES. 129/2022 MOVED by Councillor Brewin that Council adopts the Agenda, as presented.

CARRIED UNANIMOUSLY

ADOPTION OF THE MINUTES

1) Minutes of Regular Meeting of Council: March 28, 2022

RES. 130/2022 MOVED by Councillor Rudd that Council adopts the minutes of the Regular Meeting of Council held on March 28, 2022, as presented.

CARRIED UNANIMOUSLY

BUSINESS ARISING FROM THE MINUTES

1) Proposed Downtown Sidewalk & Streetlight Improvements

G. Scherer, Director of Engineering and Public Works, stated that at the Regular Meeting of Council held on September 13, 2021, Council directed Administration to investigate options to replace the paving stones on Main Street. Mr. Scherer also stated that Administration recommends that the bulb-outs be left in paving stone, and that the paving stones in front of a particular business on 48th Avenue be replaced with either normal or colored concrete with fiber reinforcement.

G. Scherer also stated that at the Regular Meeting of Council held on February 14, 2022, Council directed Administration to do a cost comparative analysis for lighting in the Downtown area. G. Scherer presented the decorative street lighting options for the Downtown area, which would also improve the street lighting to the Illuminating Engineering Society standards.

Council discussed the sidewalk and streetlight improvement options.

BUSINESS ARISING FROM THE MINUTES – CONT'D

**1) Proposed Downtown Sidewalk & Streetlight Improvements
– CONT'D**

RES. 131/2022 MOVED by Councillor Brewin that Council directs Administration to add the Downtown Sidewalk Replacement Project to the 2024 Capital Budget at a cost of \$356,000.00; and,

Directs Administration to use normal concrete, fibre reinforced, as the replacement for the paving stone walkways in front of the business on 48th Avenue, locations as shown on the sidewalk replacement drawing.

CARRIED UNANIMOUSLY

MOVED by Councillor Firth that Council directs Administration to add the Downtown Street Lighting Replacement Project to the 2024 Capital Budget at a cost of \$325,000.00; and,

Directs Administration to use Pendant Fixture Structure Number 1475.

Councillor Sorensen suggested an amendment to direct Administration to apply for grant funding.

Councillor Firth accepted the friendly amendment.

RES. 132/2022 MOVED by Councillor Firth that Council directs Administration to add the Downtown Street Lighting Replacement Project to the 2024 Capital Budget at a cost of \$325,000.00; and,

Directs Administration to use Pendant Fixture Structure Number 1475; and,

Directs Administration to apply for grant funding.

CARRIED UNANIMOUSLY

BUSINESS ARISING FROM THE MINUTES – CONT'D

2) Follow-up to Taber and District Housing Foundation's Request for Financial Assistance

J. Orwa, Director of Finance, stated at the Regular Meeting of Council held March 14, 2022, Council directed Administration to work with the Municipal District of Taber on a suitable cost sharing solution for the Cherry and Main Affordable Apartment Project with the Taber and District Housing Foundation.

J. Orwa presented the funding information received from the Municipal District of Taber and the Taber and District Housing Foundation, and reviewed the Town's proposed contributions to the project.

Council discussed the proposed project and projecting funding.

RES. 133/2022 MOVED by Councillor Bekkering that the Town of Taber supports the Taber and District Housing Foundation Cherry and Main Affordable Apartment Project by initiating a debenture on Taber and District Housing Foundation's behalf up to a maximum of \$1.025 million contingent on the following general conditions:

1. That the Municipal District of Taber debenture accepts and passes a similar motion of \$1.025 million on behalf of Taber and District Housing Foundation to support this Cherry and Main project; and,
2. That Taber and District Housing Foundation obtains the requested funding from CMHC, the Government of Alberta, the Municipal District of Taber, and FCM.

CARRIED UNANIMOUSLY

BUSINESS ARISING FROM THE MINUTES – CONT'D

3) Claresholm Immigration Initiative

C. Eagan, Director of Planning and Community Services, stated at the Regular Meeting of Council held March 14, 2022, Council directed Administration to investigate the attraction of skilled and unskilled labour, similar to the Town of Claresholm immigration program.

C. Eagan presented information on the Federal Rural and Northern Immigration Pilot program that the Town of Claresholm participated in, and information on the newly announced Provincial Rural Renewal Stream program.

Council discussed the Rural Renewal Stream program.

RES. 134/2022 MOVED by Councillor Brewin that Council directs Administration to further investigate the Alberta Advantage Immigration Program and report back.

CARRIED UNANIMOUSLY

RES. 135/2022 MOVED by Councillor Sorensen that Council directs Administration to investigate the application for Rural Entrepreneurial Stream.

CARRIED UNANIMOUSLY

4) Ken McDonald Memorial Sports Complex Campground Picnic Tables

B. Martin, Manager of Recreation, stated that at the Regular Meeting of Council held on March 28, 2022, Council directed Administration to investigate the cost of installing picnic tables at campsites at Ken McDonald's campground.

B. Martin stated that Administration received a quote for 16 wooden picnic tables for a cost \$5,000.00, and that in 2020 Administration received a quote for 16 concrete picnic tables, similar to those at the Trout Pond Campground, for a cost of \$38,110.00. He stated that the purchase of picnic tables was not included in the 2022 Operating Budget.

BUSINESS ARISING FROM THE MINUTES – CONT'D

4) Ken McDonald Memorial Sports Complex Campground Picnic Tables – CONT'D

RES. 136/2022 MOVED by Councillor Sorensen that Council directs Administration to purchase 16 wooden tables, not to exceed the amount of \$5,000.00 to come from Operating Reserves.

CARRIED UNANIMOUSLY

5) Portable Toilets Cost Extension

B. Martin stated at the Regular Meeting of Council held on January 24, 2022, Council directed Administration to investigate the cost of extending portable toilets into the fall to be more accessible to families.

B. Martin stated that the Town contracts 14 portable toilets annually to October or November, depending on the facility's use. B. Martin stated that if Council would like to extend portable toilets outside the regular season it would cost \$200.00 per unit per month, which would be an additional expenditure that is currently not budgeted for in 2022.

Council made no motion at this time.

6) Swim Lesson Registration

B. Martin stated at the Regular Meeting of Council held on February 28, 2022, Council directed Administration to make swim lessons more easily available to the general public.

B. Martin reviewed the various avenues that swim lesson registration and schedules are publicized for the general public, and reviewed the past success of the online registration for swim lessons.

Council discussed the accessibility of the Town of Taber website on mobile devices.

Council made no motion at this time.

BYLAWS

None.

ACTION ITEMS

1) Operator of the Year Award

Mayor Prokop recognized C. Flaherty for his recent Alberta Water and Wastewater operator Association's Gerald Samuel Operator of the Year award.

RES. 137/2022 MOVED by Councillor Firth that Council congratulates Mr. Chris Flaherty on his Operator of the Year Award and thanks him for his contributions to the Town's Water and Wastewater team.

CARRIED UNANIMOUSLY

2) Taber Municipal Police Commission Policy Manual Review

J. MacDonald, Chair of the Taber Municipal Police Commission, presented the Taber Municipal Police Commission Policy Manual to Council, and reviewed the Commission's proposed changes.

RES. 138/2022 MOVED by Councillor Rudd that Council approves the 2022 Taber Municipal Police Commission Policy Manual as presented.

CARRIED UNANIMOUSLY

3) Alberta Policing Standards Audit

J. MacDonald presented the Alberta Policing Standards Audit report to Council.

Council made no motion at this time.

ACTION ITEMS – CONT'D

4) Capital Purchase of Next Generation 911

Chief G. Abela, of the Taber Police Service, presented the proposed capital purchase of the Next Generation 911 Solution from iNet Public Safety Inc.

RES. 139/2022 MOVED by Councillor Bekkering that Council approves the Next Generation 911 solution from iNet Public Safety Inc. in accordance with the Town of Taber purchasing policy from the 2022 approved Capital Reserve fund.

CARRIED UNANIMOUSLY

5) Proposed Capital Project 52nd St. & 48th Ave. Bulb-Out

G. Scherer stated that Council had directed Administration to apply for a capital grant for the 52nd Street and 48th Avenue bulb-out Capital Project, and that the Town was successful in receiving the Canada Community Revitalization Fund and the 2023 Canada Community Building Fund. He stated that the project will include the bulb-outs, murals on buildings in the downtown area, and future banners.

G. Scherer stated that with the stacking of the grants, there will be no direct cost from the Town to complete the Capital Project.

Council discussed the proposed funding and project.

ACTION ITEMS – CONT'D

5) Proposed Capital Project 52nd St. & 48th Ave. Bulb-Out – CONT'D

RES. 140/2022 MOVED by Councillor Firth that Council directs Administration to add the 52nd Street and 48th Avenue Bulb-Out project to the 2022 Capital Budget with funds to come from the Canada Community Revitalization Fund in the amount of \$413,739 and allocates \$137,914 to come from the 2023 Canada Community Building Fund allocation; and,

That Council authorizes the Mayor and CAO to sign the Canada Community Revitalization Fund agreement; and,

That Council directs Administration to use paving stones as the walkway surface for the bulb-out project.

CARRIED

6) Coffee with Council

M. Brennan, Communications and Project Coordinator, stated that Administration received a request from the Mayor to start organizing Coffee with Council again, and that Administration has brought forward the initiative for Council discussion and direction.

M. Brennan reviewed the Coffee with Council initiative, Administration's interpretation of the events and attendance, and proposed options if Council wishes to continue with the initiative.

Council discussed the past Coffee with Council events, proposed frequency, and proposed locations.

ACTION ITEMS – CONT'D

6) Coffee with Council

MOVED by Councillor Firth that Council authorizes Councillors to host their own meetings in a less formal manner to meet with their citizens; and,

That Council conducts Coffee with Council quarterly at the Taber Public Library, and directs Administration to make all necessary arrangements during regular working hours.

Councillor Brewin suggested an amendment to hold Coffee with Council at Parkside Manor instead of the Taber Public Library.

Councillor Firth accepted the amendment.

Councillor Rudd suggested an amendment to split the venue of Coffee with Council at the Taber Public Library, and at Parkside Manor.

Councillor Firth accepted the amendment.

RES. 141/2022

MOVED by Councillor Firth that Council authorizes Councillors to host their own meetings in a less formal manner to meet with their citizens; and,

That Council conducts Coffee with Council quarterly, split between Parkside Manor and the Taber Public Library, and directs Administration to make all necessary arrangements during regular working hours.

CARRIED

ACTION ITEMS – CONT'D

7) Employee Computer Purchase Plan Policy CS-IT-2

J. Orwa presented proposed Employee Computer Purchase Plan Policy CS-IT-2 to Council as a part of Administration's 3-year policy review.

Council discussed Employee Computer Purchase Plan Policy CS-IT-2.

RES. 142/2022 MOVED by Councillor Firth that Council approves the Employee Computer Purchase Plan Policy CS-IT-2, as presented.

CARRIED UNANIMOUSLY

8) Acceptable Use of Information Technology Resources Policy CS-IT-6

J. Orwa presented proposed Acceptable Use of Information Technology Resources Policy CS-IT-6 to Council as a part of Administration's 3-year review.

RES. 143/2022 MOVED by Councillor McLean that Council adopts the Acceptable Use of Information Technology Resources Policy CS-IT-6, as presented.

CARRIED UNANIMOUSLY

9) Resignation: Arts & Heritage Committee

K. Van Ham, Administrative Services Manager, presented the notice of resignation from J. Beebe from the Arts and Heritage Committee.

RES. 144/2022 MOVED by Councillor McLean that Council accepts the resignation of Mr. Joshua Beebe from the Arts & Heritage Committee, with regret; and,

Council wishes Mr. Beebe the best in his future endeavours.

CARRIED UNANIMOUSLY

ACTION ITEMS – CONT'D

10) Correspondence - Town of Fox Creek Increasing Utility Fees in Alberta

D. Thibault, Chief Administrative Officer, presented correspondence received from the Town of Fox Creek, dated March 23, 2022, regarding rising utility fees in Alberta.

RES. 145/2022 MOVED by Councillor Bekkering that Council directs Administration to draft a letter to the Alberta Utilities Commission regarding the increasing utility fees in Alberta, similar to the letter received from the Town of Fox Creek and, authorizes the Mayor to sign the letter.

CARRIED UNANIMOUSLY

11) Busking

E. Hembrough, Arts, Culture, and Events Coordinator, stated that at the Regular Meeting of Council held on March 22, 2021, Council directed Administration to include busking at Town-run events for 2021, and to review again in March 2022. She stated that 8 buskers participated in the 2021 Farmer's Market, all of which were of a musical capacity.

E. Hembrough stated at the Regular Meeting of the Arts and Heritage Committee held on March 15, 2022, the Committee passed a resolution recommending that Council directs Administration to continue to include busking at Town-run events, for Administration to require Chief Administrative Officer approval for busking in all other scenarios in the Business Licence Bylaw and Community Standards Bylaw, and that Administration continues to provide amplification for the 2022 Farmer's Market season. She stated that at this time Administration believes that busking equipment should be solely the responsibility of the busker, not the Town.

ACTION ITEMS – CONT'D

11) Busking – CON'D

RES. 146/2022 MOVED by Councillor Sorensen that Council directs Administration to create a policy and procedure to allow for busking, as well as update the Community Standards Bylaw and Business Licence Bylaw to reflect this.

CARRIED UNANIMOUSLY

12) Twinning Research Report

M. Brennan stated that at the Regular Meeting of Council held on July 19, 2021, Council directed Administration to investigate a formal twinning relationship between the Town of Bondo in Siaya County, and the Town of Taber.

M. Brennan presented the Twinning Research Report to Council.

Council made no motion at this time.

13) Economic Review - CIBC Wood Gundy

C. Chahal and J. Hobson, representatives of CIBC Wood Gundy presented their Economic Review to Council.

Councillor Brewin left the meeting at 4:57 PM.

Councillor Brewin returned to the meeting at 4:59 PM.

Council made no motion at this time.

14) Standing Item - Council Requests

D. Thibault presented the Standing Item – Council Requests Action Item listing to Council.

Council discussed a request received from a resident regarding blowing debris on 56th Avenue, and Bylaw enforcement.

Council made no motion at this time.

90/2022

Meeting Date
4/11/2022

DELEGATIONS

1) Taber Motorcycle Association: Request for Support

S. Kultgen, President of the Taber Motorcycle Association, presented a request to Council for the installation of power to the Motocross track located on Town-owned leased land and a request for financial support to help alleviate the costs to the Association.

RES. 147/2022 MOVED by Councillor Brewin that Council supports the Taber Motorcycle Association's request for the installation of power to the Motocross track located on Town-owned leased land; and,

Authorizes the amount of \$6,005.67 to be taken from the 2022 Council Discretionary Fund.

CARRIED UNANIMOUSLY

MEDIA INQUIRIES

None.

RES. 148/2022 MOVED by Councillor Bekkering that Council takes a 30-minute break and moves back into Closed Session.

CARRIED UNANIMOUSLY AT 5:29 PM

Councillor McLean left during the break and did not return for Closed Session.

MEDIA INQUIRIES – CONT'D

RES. 149/2022 MOVED by Councillor Bekkering that Council moves back into Closed Session to prevent the disclosure:

- That could reasonably be expected to reveal consultations or deliberations involving officers of a public body, in accordance with Section 24(1): Advice from officials, of the *Freedom of Information and Protection of Privacy Act*.

CARRIED UNANIMOUSLY AT 6:07 PM

CLOSED SESSION

1) Discussion: Procedural Bylaw 14-2021

Closed Session to prevent disclosure that could reasonably be expected to reveal consultations or deliberations involving officers of a public body, in accordance with Section 24(1): Advice from officials, of the *Freedom of Information and Protection of Privacy Act*.

Pursuant to Section 197(6) of the *Municipal Government Act*, there was the following member of Administration in attendance for Agenda Item 10.1) Discussion: Procedural Bylaw 14-2021: D. Thibault, Chief Administrative Officer.

OPEN SESSION

RES. 150/2022 MOVED by Councillor Firth that Council reconvenes into Open Session.

CARRIED UNANIMOUSLY AT 6:18 PM

RES. 151/2022 MOVED by Councillor Sorensen that Council requests Administration to bring back Procedural Bylaw 14-2021 with a reversal of order for Adoption of the Agenda and Public Hearings.

CARRIED UNANIMOUSLY

92/2022

Meeting Date
4/11/2022

CLOSE OF MEETING

RES. 152/2022 MOVED by Councillor Firth that this Regular Meeting of Council is hereby Closed.

CARRIED UNANIMOUSLY AT 6:19 PM

MAYOR

CHIEF ADMINISTRATIVE OFFICER

DRAFT

Council Request for Decision

Meeting Date: April 25, 2022

Subject:

2020 Canadian Award for Financial Reporting

Recommendation:

No motion required

Background:

The GFOA established the Canadian Award for Excellence in Financial Reporting Program (CANFR Program) in 1986 to encourage and assist Canadian local governments to go beyond the minimum requirements of generally accepted accounting principles, as set by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants, to prepare comprehensive annual financial reports that evidence the spirit of the transparency and full disclosure and then to recognize individual governments that succeed in achieving that goal.

Reports submitted to the CANFR program are reviewed by selected members of the GFOA professional staff and a review committee, which comprises individuals with expertise in Canadian public sector financial reporting and includes financial statement preparers, independent auditors, academics, and other finance professionals.

The finance department set a goal for 2020 to prepare and submit the Town's Annual Report to the Government Finance Officers Association for consideration for the Canadian Award for Financial Reporting. The Annual Report was successfully submitted before the June 30, 2021 deadline and recently received confirmation that its submission had received the award.

Attached is the certificate for **The Canadian Award for Financial Reporting Achievement** to the finance department for the year ended December 31, 2020.

The 2020 Annual Report is available on the Town of Taber website.

This is a great accomplishment that demonstrates the pride and commitment to excellence of the entire finance team of the Town of Taber.

Legislation / Authority:

N/A



Strategic Plan Alignment:

Define and Practice Good Governance

Financial Implication:

N/A

Service Level / Staff Resource Implication:

N/A

Justification:

To publicly recognize staff on this achievement.

Alternative(s):

N/A

Attachment(s): Canadian Award for Financial Reporting

APPROVALS:

Originated By: John Orwa

Chief Administrative Officer (CAO) or Designate: _____



Government Finance Officers Association

**Canadian Award
for
Financial Reporting**

Presented to

Town of Taber

Alberta

For its Annual
Financial Report
for the Year Ended

December 31, 2020

Christopher P. Morrill

Executive Director/CEO



Council Request for Decision

Meeting Date: April 25, 2022

Subject:
2021 Capital Projects Carry Forward

Recommendation:

That Council approves the attached list of 2021 Capital Projects to be carried forward to 2022.

Background:

Administration has identified the 2021 Capital Projects to be carried forward to 2022 to be completed.

At the Regular Audit Committee meeting held on April 13, 2022 the Audit Committee passed the following motion:

RES. 7/2022 MOVED by Councillor Sorensen that The Audit Committee recommends to Council that it approves the attached list of 2021 Capital Projects to be carried forward to 2022.

CARRIED UNANIMOUSLY

Legislation / Authority:

These items were previously approved in the 2021 Capital Budget.

Strategic Plan Alignment:

Define and Practice Good Governance

Financial Implication:

Currently unquantifiable due to multiple considerations related to possible Council direction.

Service Level / Staff Resource Implication:

N/A



Justification:

These items were previously approved by Council.

Alternative(s):

1. Council directs administration not to carry forward the attached list of projects.
2. Council directs administration to only carry forward specified projects.

Attachment(s): 2021 Capital Projects to be Carried Forward

APPROVALS:

Originated By: John Orwa

Chief Administrative Officer (CAO) or Designate: _____

Capital Projects Carried Forward to 2022

Account	Description	2021	2021	C/F Amount	Reserves	MSI	Funding	Other	LTD
		Budget	Actual				FGT		
Capital Expenditures:									
4-12-09-63	2021 Project - Annual Computer Replacement	222,800.00	167,852.39	54,947.61	54,947.61				
4-21-10-63	2020 Project - E-Ticketing	5,943.00	1,070.80	4,872.20	4,872.20				
4-21-10-63	2021 Project - Generator Upgrade	166,000.00	50,877.00	115,123.00		115,123.00			
4-23-10-62	2014 Project - Emergency Training Center	26,558.00	2,552.00	24,006.00	24,006.00				
4-32-06-61	2018 Project - 56TH Ave. Extension	1,118,329.00	1,167,715.54	34,280.16	34,280.16				
4-32-06-61	2021 Project - BF 80500 Bridge Rehab	570,000.00	31,594.70	538,405.30	110,905.30			427,500.00	
4-32-06-61	2021 Project - Tranfer Stn Road Rehab	1,040,200.00		1,040,200.00	520,100.00			520,100.00	
4-32-06-61	2021 Project - Taber Park Access Road Rehab	100,000.00		100,000.00	50,000.00			50,000.00	
4-37-10-61	2015 Project - East Ind Storm System - Phase III	7,327,216.00	254,958.54	7,072,257.46	782,130.00		356,216.00	5,933,911.46	
4-41-06-61	2019 Project - C02 Installation at WTP	428,377.00	345,727.21	82,649.79		82,649.79			
4-42-08-63	2021 Project - Lagoon Site Solar PV System Study	50,000.00	22,553.91	27,446.09	27,446.09				
4-66-10-61	2021 Project - Affordable Housing /Meadows	5,948,263.00	5,413,188.39	535,074.61					535,074.61
4-72-50-64	2021 Project - Prairie Lake Estates Playground	20,000.00		20,000.00	20,000.00				
4-72-80-64	2021 Project - Rock Sign at KMMSC	7,500.00		7,500.00	7,500.00				
				9,656,762.22	1,636,187.36	197,772.79	356,216.00	6,931,511.46	535,074.61

Council Request for Decision

Meeting Date: April 25, 2022

Subject:

2021 Audited Financial Statements

Recommendation:

That Council advises Administration to make available the approved Consolidated Financial Statements for the year ended December 31, 2021, in booklet format to any ratepayer free of charge.

Background:

On April 13, 2022 the Audit Committee met with the auditors from KPMG to discuss the 2021 audit findings and the draft financial statements prepared by KPMG. Out of that meeting, the following motion was unanimously approved,

“That the Audit Committee approves the Consolidated Financial Statements for the year ended December 31, 2021.”

The following are attached for information purposes:

1. 2021 Audited Financial Statements
2. The Financial Information Return-based on the December 31, 2021 audited financial statements.

The financial statements have been prepared in accordance with Section 276 of the Municipal Government Act. The Act states:

“276 (1) Each municipality must prepare annual financial statements of the municipality for the immediately preceding year in accordance with the Canadian generally accepted accounting principles for municipal governments.”

Pursuant to Section 276 of the Municipal Government Act, by May 1st the financial statements or a summary of them must be made available to the public in the manner Council considers appropriate. As in previous years, Administration recommends the in-house production of the statements in booklet form (8.5” x 11”). Once approved, the 2021 financial statements will also be posted on the Town’s web site in “PDF” format.

Legislation / Authority:

Section 276 and 277 of the MGA



Strategic Plan Alignment:

Define and Practice Good Governance

Financial Implication:

None

Service Level / Staff Resource Implication:

N/A

Justification:

There is a legislative requirement to prepare, approve and submit financial statements on an annual basis

Alternative(s):

That Council directs administration to provide the Consolidated Audited Financial Statements to the public in the following format _____.

Attachment(s): 2021 Audited Financial Statements
2021 Municipal Financial Information Return

APPROVALS:

Originated By: John Orwa

Chief Administrative Officer (CAO) or Designate: _____

TOWN OF TABER
CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2021

TOWN OF TABER
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December 31, 2021

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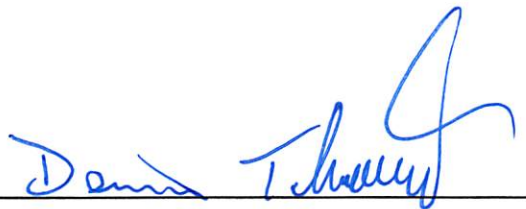
Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Town of Taber (the "Town") are the responsibility of the Town's management and have been prepared in compliance with legislation, and in accordance with Public Sector Accounting Standards established by the Public Sector Accounting Board of The Canadian Institute of Chartered Accountants. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Town's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

Council meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Town. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.



Chief Administrative Officer



Director of Finance



KPMG LLP
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INDEPENDENT AUDITORS' REPORT

To the Mayor and Members of Council of the Town of Taber

Opinion

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

- the consolidated statement of financial position as at December 31, 2021
- the consolidated statement of operations and accumulated surplus 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 schedules 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.



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 13, 2022

TOWN OF TABER**Consolidated Statement of Financial Position****As at December 31, 2021, with comparative information for 2020**

	2021	2020
Financial assets		
Cash and temporary investments (note 2)	\$ 15,411,617	\$ 16,605,787
Taxes and grants in lieu receivable (note 3)	805,230	688,177
Trade and other receivables	5,421,335	1,661,169
Long-term investments (note 4)	760,484	859,034
Debt charges recoverable	1,327,088	1,351,614
Other financial assets	1,489	121
	23,727,243	21,165,902
Liabilities		
Accounts payable and accrued liabilities	1,583,996	1,702,208
Employee benefit obligations (note 5)	665,367	698,986
Deposit liabilities	345,512	211,469
Deferred revenue and government transfers (note 6)	5,166,582	4,911,190
Provision for landfill post-closure costs (note 7)	296,044	280,539
Long-term debt (note 8)	13,844,331	9,312,468
	21,901,832	17,116,860
Net financial assets	1,825,411	4,049,042
Non-financial assets		
Tangible capital assets (schedule 2, note 10)	138,397,547	137,548,034
Land held for resale	6,988,402	2,553,211
Inventory held for consumption	206,821	191,816
Prepays and deposits	62,928	66,223
	145,655,698	140,359,284
Accumulated surplus (schedule 1, note 11)	147,481,109	144,408,326
Contingent liabilities (note 15)		
Contractual rights (note 16)		

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Consolidated Statement of Operations and Accumulated Surplus For the year ended December 31, 2021, with comparative information for 2020

	Budget	2021	2020
Revenue			
Net taxes available for municipal purposes (schedule 3)	\$ 9,687,163	\$ 9,693,901	\$ 9,532,186
Sales and user fees	8,943,573	9,037,833	8,922,127
Government transfers for operating (schedule 4)	1,002,712	1,270,102	2,491,716
Penalties and costs of taxes	195,000	183,876	179,578
Fines	487,775	383,615	456,694
Franchise and concession contracts	1,710,207	1,983,371	1,896,049
Investment income	158,776	119,871	225,675
Licenses and permits	245,674	471,835	306,081
Rentals	885,444	666,281	675,254
Other	87,039	759,094	618,196
	23,403,363	24,569,779	25,303,556
Expenses (schedule 5)			
Council and other legislative	549,938	481,324	524,239
General government	2,876,050	2,935,404	2,598,172
Protective services	4,124,386	4,036,900	3,817,557
Fire	1,025,786	1,034,047	1,004,013
Disaster	16,948	11,928	13,942
Roads, walks and street lighting	3,875,731	4,091,755	4,131,986
Other transportation	139,488	139,488	87,257
Stormwater	509,979	472,194	552,190
Water supply and distribution	2,123,476	2,375,657	2,653,091
Wastewater treatment and disposal	3,204,876	3,232,909	3,336,053
Waste management	1,619,369	1,859,274	1,771,374
Family and community support	66,949	64,137	64,137
Cemeteries	186,220	176,399	179,009
Land use planning, zoning and development	750,414	566,472	620,706
Subdivision land and development	179,090	323,956	124,935
Land, housing and building rentals	756,099	680,721	788,696
Parks and recreation	3,845,982	3,468,414	3,481,406
Culture	761,703	730,657	1,043,870
	26,612,484	26,681,636	26,792,633
Annual surplus (deficit) before other	(3,209,121)	(2,111,857)	(1,489,077)
Other			
Contributed assets	-	324,019	1,792,218
Government transfers for capital (schedule 4)	10,024,142	4,860,621	2,020,957
Annual surplus	6,815,021	3,072,783	2,324,098
Accumulated surplus, beginning of year	144,408,326	144,408,326	142,084,228
Accumulated surplus, end of year	\$ 151,223,347	\$ 147,481,109	\$ 144,408,326

TOWN OF TABER**Consolidated Statement of Change in Net Financial Assets (Debt)****For the year ended December 31, 2021, with comparative information for 2020**

	Budget	2021	2020
Annual surplus	\$ 6,815,021	\$ 3,072,783	\$ 2,324,098
Acquisition of tangible capital assets	(20,625,035)	(5,881,291)	(7,267,738)
Contributed tangible capital assets	-	(324,019)	(1,792,218)
Amortization of tangible capital assets	4,809,581	5,201,425	5,011,978
Loss on disposal of tangible capital assets	-	15,059	59,935
Proceeds on disposal of tangible capital assets	-	139,313	15,391
	(9,000,433)	2,223,270	(1,648,554)
Acquisition of land held for resale	-	(4,657,521)	(94,055)
Acquisition of inventories of supplies	-	(206,821)	(191,816)
Acquisition of prepaids and deposits	-	(62,928)	(66,223)
Disposal of land held for resale	-	222,330	9,734
Consumption of inventories of supplies	-	191,816	241,703
Use of prepaids and deposits	-	66,223	947,367
	-	(4,446,901)	846,710
Decrease in net financial assets	(9,000,433)	(2,223,631)	(801,844)
Net financial assets, beginning of year	4,049,042	4,049,042	4,850,886
Net financial assets (debt), end of year	\$ (4,951,391)	\$ 1,825,411	\$ 4,049,042

See accompanying notes to consolidated financial statements

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Consolidated Statement of Cash Flows

For the year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash flows provided by (used in) the following activities:		
Operating		
Annual surplus	\$ 3,072,783	\$ 2,324,098
Items not involving cash:		
Amortization of tangible capital assets	5,201,425	5,011,978
Contributed tangible capital assets	(324,019)	(1,792,218)
Loss on disposal of tangible capital assets	15,059	59,935
Change in non-cash assets and liabilities:		
Taxes and grants in lieu receivable	(117,053)	(11,183)
Trade and other receivables	(3,760,166)	674,429
Debt charges recoverable	24,526	(986,770)
Other financial assets	(1,368)	(55)
Accounts payable and accrued liabilities	(118,215)	(384,824)
Employee benefit obligations	(33,619)	60,918
Deposit liabilities	134,043	(146,731)
Deferred revenue and government transfers	255,392	302,215
Provision for landfill post-closure costs	15,505	24,936
Land held for resale	(4,435,191)	(84,321)
Inventory held for consumption	(15,005)	49,887
Prepays and deposits	3,295	881,144
	(82,608)	5,983,438
Capital		
Proceeds on disposal of tangible capital assets	139,313	15,391
Purchase of tangible capital assets:		
Funded from reserves	(5,812,604)	(6,823,543)
Funded from operations	(68,687)	(444,195)
	(5,741,978)	(7,252,347)
Investing		
Purchase of long-term investments	(20,836)	(16,433)
Redemption of long-term investments	119,386	-
	98,550	(16,433)
Financing		
Repayment of debt charges recoverable	(13,661)	(13,231)
Proceeds of long-term debt	5,621,406	1,930,000
Repayment of long-term debt	(1,075,879)	(985,670)
	4,531,866	931,099
Net decrease in cash and cash equivalents	(1,194,170)	(354,243)
Cash and cash equivalents, beginning of year	16,605,787	16,960,030
Cash and cash equivalents, end of year	\$ 15,411,617	\$ 16,605,787

TOWN OF TABER**Consolidated Schedule of Changes in Accumulated Surplus****For the year ended December 31, 2021, with comparative information for 2020****Schedule 1**

	Unrestricted Net Assets	Reserves	Equity in tangible capital assets	2021	2020
Beginning balance	\$ 392,852	\$ 11,853,616	\$ 132,161,858	\$ 144,408,326	\$ 142,084,228
Annual surplus	3,072,783	-	-	3,072,783	2,324,098
Operating reserves					
Transfers to reserves	(86,794)	86,794	-	-	-
Transfers from reserves	36,000	(36,000)	-	-	-
Capital reserves					
Transfers to reserves	(6,863,576)	6,863,576	-	-	-
Transfers from reserves for capital purposes	-	(3,882,604)	3,882,604	-	-
Capital investing					
Capital assets internally funded	(68,687)	-	68,687	-	-
Contributed assets	(324,019)	-	324,019	-	-
Amortization of tangible capital assets	5,201,425	-	(5,201,425)	-	-
Proceeds on disposal of tangible capital assets	139,313	-	(139,313)	-	-
Loss on disposal of tangible capital assets	15,059	-	(15,059)	-	-
Capital financing					
Principal payment of capital debt	(890,401)	-	890,401	-	-
Total	\$ 623,955	\$ 14,885,382	\$ 131,971,772	\$ 147,481,109	\$ 144,408,326

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Consolidated Schedule of Tangible Capital Assets

For the year ended December 31, 2021, with comparative information for 2020

Schedule 2

Cost	2020	Additions	Disposals	Transfers of assets under construction	2021
Land	\$ 2,694,363	\$ 210,000	-	\$ -	\$ 2,904,363
Land improvements	5,942,318	1,182,269	405,016	-	6,719,571
Buildings	23,672,297	-	-	25,769	23,698,066
Engineering structures	174,351,934	494,171	17,711	-	174,828,394
Machinery and equipment	12,678,279	1,366,963	256,294	-	13,788,948
Vehicles	6,151,345	205,754	136,465	-	6,220,634
Assets under construction	2,054,378	2,746,153	-	(25,769)	4,774,762
Total	\$ 227,544,914	\$ 6,205,310	\$ 815,486	\$ -	\$ 232,934,738

Accumulated amortization	2020	Amortization expense	Disposals	2021
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	2,283,320	192,315	351,396	2,124,239
Buildings	7,849,752	519,700	-	8,369,452
Engineering structures	71,099,052	3,298,309	12,732	74,384,629
Machinery and equipment	5,775,250	838,820	169,889	6,444,181
Vehicles	2,989,506	352,281	127,097	3,214,690
Total	\$ 89,996,880	\$ 5,201,425	\$ 661,114	\$ 94,537,191

Net book value	2020	2021
Land	\$ 2,694,363	\$ 2,904,363
Land improvements	3,658,998	4,595,332
Buildings	15,822,545	15,328,614
Engineering structures	103,252,882	100,443,765
Machinery and equipment	6,903,029	7,344,767
Vehicles	3,161,839	3,005,944
Assets under construction	2,054,378	4,774,762
Total	\$ 137,548,034	\$ 138,397,547

TOWN OF TABER**Consolidated Schedule of Taxes Levied and Net Taxes Available for Municipal Purposes
For the year ended December 31, 2021, with comparative information for 2020
Schedule 3**

	Budget	2021	2020
Taxation:			
Real property taxes	\$ 12,241,712	\$ 12,311,164	\$ 12,015,811
Linear property taxes	284,728	277,060	279,145
Government grants in place of property taxes	43,242	55,620	42,394
	12,569,682	12,643,844	12,337,350
Requisition:			
Alberta School Foundation Fund	2,439,875	2,489,796	2,373,953
Holy Spirit School Division	330,058	335,926	320,705
Taber & District Housing Authority	112,586	124,221	110,506
	2,882,519	2,949,943	2,805,164
Net taxes available for municipal purposes	\$ 9,687,163	\$ 9,693,901	\$ 9,532,186

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Consolidated Schedule of Government Transfers

For the year ended December 31, 2021, with comparative information for 2020

Schedule 4

	Budget	2021	2020
Transfers for operating:			
Provincial government	\$ 760,341	\$ 930,883	\$ 2,236,955
Federal government	10,900	64,944	24,735
Other local governments	231,471	274,275	230,026
	1,002,712	1,270,102	2,491,716
Transfers for capital:			
Provincial government	10,024,142	4,860,621	2,020,957
	10,024,142	4,860,621	2,020,957
Total government transfers	\$ 11,026,854	\$ 6,130,723	\$ 4,512,673

Consolidated Schedule of Expenses by Object

For the year ended December 31, 2021, with comparative information for 2020

Schedule 5

	Budget	2021	2020
Salaries, wages and benefits	\$ 11,621,294	\$ 11,448,370	\$ 11,527,175
Contracted and general services	5,692,438	5,258,313	6,010,475
Materials, goods and supplies	3,794,640	3,737,388	3,446,226
Provision for allowances	-	2,587	(1,217)
Transfers to local boards and agencies	372,829	413,446	452,390
Bank charges and short-term interest	14,750	10,864	11,270
Interest on long-term debt	218,452	231,191	199,082
Amortization of tangible capital assets	4,809,581	5,201,425	5,011,978
Loss on disposal of tangible capital assets	-	15,059	59,935
Other	88,500	362,993	75,319
	\$ 26,612,484	\$ 26,681,636	\$ 26,792,633

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**Consolidated Schedule of Segmented Disclosure
For the year ended December 31, 2021
Schedule 6**

	General Government	Protective Services	Transportation Services	Environmental Services	Public Health Services	Planning and Development	Parks and Recreation	Culture and Libraries	Total
Revenue									
Net taxes available for municipal purposes	\$ 9,693,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,693,901
Sales and user fees	16,190	223,162	425,452	7,930,751	79,154	250,020	111,614	1,490	9,037,833
Government transfers for operating	96,773	744,093	24,515	32,373	-	56,796	231,764	83,788	1,270,102
Penalties and costs of taxes	144,007	-	-	39,869	-	-	-	-	183,876
Fines	-	382,416	-	-	-	-	-	1,199	383,615
Franchise and concession contracts	1,983,371	-	-	-	-	-	-	-	1,983,371
Investment income	119,369	-	-	-	-	-	-	502	119,871
Licenses and permits	5,980	-	-	-	2,250	463,605	-	-	471,835
Rentals	66,384	146,217	-	-	-	139,192	294,655	19,833	666,281
Other	170,512	262,378	12,330	164,262	-	46,211	53,278	50,123	759,094
	12,296,487	1,758,266	462,297	8,167,255	81,404	955,824	691,311	156,935	24,569,779
Expenses									
Salaries, wages and benefits	1,601,608	3,780,282	1,444,235	1,682,433	131,639	826,091	1,658,058	324,024	11,448,370
Contracted and general services	1,217,630	479,279	534,628	2,039,180	15,357	317,000	574,617	80,622	5,258,313
Materials, goods and supplies	347,295	293,213	727,822	1,475,043	5,682	61,839	662,239	164,255	3,737,388
Provision for allowances	1	1,096	392	400	(50)	-	260	488	2,587
Transfers to local boards and agencies	93,871	-	190,037	-	64,137	-	-	65,401	413,446
Bank charges and short-term interest	1,282	751	-	1,814	-	-	5,820	1,197	10,864
Interest on long-term debt	-	-	43,593	101,932	-	59,303	-	26,363	231,191
Amortization of tangible capital assets	124,372	448,599	1,747,338	2,163,352	23,770	54,729	570,959	68,306	5,201,425
Loss (gain) on disposal of tangible capital assets	(3,239)	(11,591)	45,247	(11,818)	-	-	(3,540)	-	15,059
Other	33,913	91,245	-	15,505	-	222,330	-	-	362,993
	3,416,733	5,082,874	4,733,292	7,467,841	240,535	1,541,292	3,468,413	730,656	26,681,636
Annual surplus (deficit) before other	8,879,754	(3,324,608)	(4,270,995)	699,414	(159,131)	(585,468)	(2,777,102)	(573,721)	(2,111,857)
Other									
Contributed assets	-	-	-	-	-	210,000	114,019	-	324,019
Government transfers for capital	-	299,245	2,082,149	959,977	-	1,115,000	404,250	-	4,860,621
Annual surplus (deficit)	\$ 8,879,754	\$ (3,025,363)	\$ (2,188,846)	\$ 1,659,391	\$ (159,131)	\$ 739,532	\$ (2,258,833)	\$ (573,721)	\$ 3,072,783

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Notes to Consolidated Financial Statements

For the year ended December 31, 2021

1. Significant accounting policies

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

(a) Reporting entity:

The consolidated financial statements reflect the assets, liabilities, revenues and expenses, change in net financial assets and change in accumulated surplus of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Council for the administration of their financial affairs and resources. Included with the town are the following:

Taber Public Library

Taxes levied also include requisitions for educational, health care, social and other external organizations that are not part of the Town.

The statements exclude trust assets that are administered for the benefit of external parties. A schedule of these trust assets is included in Note 12.

Interdepartmental and organizational transactions and balances have been eliminated.

(b) Basis of accounting:

The financial statements are prepared using the accrual basis of accounting in accordance with Canadian Public Sector Accounting Standards.

(c) Expenses:

Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the obligation to pay.

(d) Pension expenses:

The Town participates in a multi-employer defined benefit pension plan. This plan is accounted for as a defined contribution plan whereby contributions are expensed as incurred.

(e) Cash and cash equivalents:

Cash and cash equivalents includes cash and deposits redeemable at managements discretion held with Canadian financial institutions.

(f) Investments:

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis 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.

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Notes to Consolidated Financial Statements

For the year ended December 31, 2021

(g) Debt charges recoverable:

Debt charges recoverable consist of amounts that are recoverable from municipal agencies or other local governments with respect to outstanding debentures or other long-term debt pursuant to annexation orders or joint capital undertakings. These recoveries are recorded at a value that equals the offsetting portion of the un-matured long-term debt, less actuarial requirements for the retirement of any sinking fund debentures.

(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 that 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) Revenues:

Revenue is recorded when it is earned and measurable. Sales and user fees are accounted for in the period in which the events occurred that gave rise to the revenues. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

(j) Tax revenue:

Tax revenues are recognized once Town Council passes the bylaw approving the current year's tax assessment and tax rate. Tax rate categories include: real property taxes (residential and non-residential), linear property taxes and local improvement taxes. Requisitions operating as flow through arrangements are excluded from revenue. See Schedule 3.

Taxes receivable are measured once the tax rate of the local improvement tax rate bylaw is passed. Taxes receivable are measured at their net realizable value. Net realizable value excludes individually identified taxes in arrears considered uncollectable through the tax recovery process. Taxes received in advance of the next tax year are recorded as a customer credit and liability until the bylaw is passed.

(k) Deferred revenue:

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified. Deferred revenue includes amounts received for services yet to be performed as well as government transfers where the stipulations have not yet been met.

(l) 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 in the period that gives rise to the transfer occurring, providing the transfers are authorized, the Town has met any eligible criteria and a reasonable estimate of the amounts can be made.

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Notes to Consolidated Financial Statements For the year ended December 31, 2021

(m) Landfill closure and post-closure liability:

Pursuant to the Alberta Environmental Protection and Enhancement Act, the Town is required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The landfill site has been closed.

(n) Non-financial assets:

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

(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:

	Years
Land improvements	25-45
Buildings	25-75
Engineered structures	25-75
Machinery and equipment	4-40
Vehicles	4-25

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

(ii) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made or where there was no future benefit related to the asset, the tangible capital asset was recognized at a nominal value. Land, land improvements, buildings and machinery and equipment are the categories where nominal values were assigned.

(iii) Contributions of tangible capital assets:

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

(iv) Inventories:

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

(v) Interest capitalization:

The Town does not capitalize interest costs associated with the acquisition or construction of tangible capital assets.

(vi) Land held for resale:

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

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2021

(o) Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Areas with significant use of managements estimates include amortization of capital assets and collection of accounts receivable.

Contributions of tangible capital assets are recorded at fair value at the date of receipt.

Actual results could differ from those estimates.

(p) Liability for contaminated sites:

Contaminated sites are a result of contamination being introduced into air, soil, water, sediment of material (chemical, organic, radioactive) or live organism that exceeds an environmental standard. The Town recognizes a liability for remediation of contaminated sites when the following criteria have been met:

- an environmental standard exists,
- there is evidence that contamination exceeds an environmental standard,
- the Town is directly responsible or accepts responsibility for the contamination
- it is expected that future economic benefits will be given up and,
- a reasonable estimate of the amount can be made.

Sites that are currently in productive use are only considered contaminated sites if an unexpected event results in remediation. In cases where the Town's responsibility is not determinable, a contingent liability may be disclosed.

The liability reflects the Town's best estimate, as of December 31, 2020, of the amount required to remediate non-productive sites to the current minimum standard of use prior to contamination.

Where possible, provisions for remediation are based on environmental assessments completed on a site; for those sites where an assessment has not been completed, estimates of the remediation are completed using information available for the site and by extrapolating from the cost to clean up similar sites. The liability is recorded net of any estimated recoveries from third parties. The Town will measure the liability using present value techniques when cash flows are expected to occur over extended future periods.

(q) Future 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.

(i) 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 remeasurement of financial instruments and items denominated in foreign currency. This standard is effective for fiscal years beginning on or after April 1, 2022.

TOWN OF TABER

Notes to Consolidated Financial Statements

For the year ended December 31, 2021

(q) Future accounting pronouncements (continued):

(ii) 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.

(iii) 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.

(iv) 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.

(x) 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 section is effective for fiscal years beginning on or after April 1, 2022.

(xi) 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 section is effective for fiscal years beginning on or after April 1, 2023.

(xii) PSG-8- Purchased Intangibles:

This new guideline allows for recognition of intangibles purchased through an exchange transaction. Narrow-scope amendments were made to PS 1000 Financial Statement Concepts to remove prohibition on recognition of intangibles purchased through exchange transactions and PS 1201 Financial Statement Presentation to remove the requirement to disclose that purchased intangibles are not recognized. This is effective for fiscal years beginning on or after April 1, 2023.

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2021

(q) Future accounting pronouncements (continued):

(xiii) PS 3160 - Public Private Partnerships

This section establishes standards on how to account for public private partnership arrangements. This standard is effective for fiscal years beginning on or after April 1, 2023.

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

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

2. Cash and temporary investments

	2021	2020
Cash	\$ 13,116,117	\$ 10,264,074
Temporary investments (market value 2021 - \$2,303,872; 2020 - \$6,388,858)	2,295,500	6,341,713
	\$ 15,411,617	\$ 16,605,787

The temporary investments are comprised of short-term deposits issued by a Canadian financial institution. These investments mature between April 1, 2022 to August 24, 2023, but are redeemable at management's discretion.

Included in temporary investments are restricted amounts of \$652,572, \$378,697, \$3,034,554, and \$16,593 received from Municipal Sustainability Initiative, Clean Water and Wastewater Fund, Federal Gas Tax Fund, Alberta Community Resilience Program, and Alberta Community Partnership respectively and held exclusively for capital infrastructure projects (note 6).

3. Taxes and grants in lieu receivable

	2021	2020
Current taxes and grants in lieu of taxes	\$ 569,030	\$ 517,084
Tax arrears	236,200	171,093
	\$ 805,230	\$ 688,177

TOWN OF TABER**Notes to Consolidated Financial Statements
For the year ended December 31, 2021**

4. Long-term investments

	2021		2020	
	Cost	Market Value	Cost	Market Value
Guaranteed Investment Certificates	\$ 756,953	\$ 756,953	\$ 855,468	\$ 855,468
Principal Protected Index Fund	-	-	-	-
Patronage reserves - United Farmers of Alberta	3,434	3,434	3,469	3,469
Shares in Alberta Capital Finance Authority	40	40	40	40
Shares in 1st Choice Savings & Credit Union Ltd.	57	57	57	57
	\$ 760,484	\$ 760,484	\$ 859,034	\$ 859,034

Guaranteed Investment Certificates have effective interest rates of 2.58% to 4.86% with maturity dates of February 12, 2027 to March 4, 2031.

5. Employee benefit obligations

	2021	2020
Vacation and other entitlements	\$ 665,367	\$ 698,986

The vacation and other entitlements liability consists of the vacation, overtime, flex and sick leave that employees are deferring to future years. Employees have either earned the benefits or are entitled to these benefits within the next budgetary year.

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2021

6. Deferred revenue and government transfers

	2021	2020
Deferred revenue	\$ 398,690	\$ 349,990
Government contributions ⁽¹⁾	4,705,696	4,494,555
Prepaid taxes	62,196	66,645
	\$ 5,166,582	\$ 4,911,190

⁽¹⁾ Government contributions in deferred revenue consist of the following:

	2020 Balance	Grants Received & Interest Recognized	Government Transfer Revenue	2021 Balance
Municipal Sustainability Initiative Grant	\$ 434,707	\$ 2,099,234	\$ (1,881,369)	\$ 652,572
Alberta Municipal Water/Wastewater	-	496,652	(146,652)	350,000
Federal Gas Tax Fund	258,339	987,579	(867,221)	378,697
Alberta Community Partnership	73,262	-	(56,669)	16,593
Alberta Community Resilience Program	3,259,891	29,622	(254,959)	3,034,554
Other Grants	468,356	1,674,767	(1,869,842)	273,280
	\$ 4,494,555	\$ 5,287,854	\$ (5,076,712)	\$ 4,705,696

7. Provision for landfill post-closure costs

Alberta Environmental law requires closure and post-closure of landfill sites, which includes final covering and landscaping, pumping of ground water and leachates from the site, and on-going environmental monitoring, site inspections and maintenance.

The estimated total liability of \$296,044 for 2021 (2020 - \$280,539) is based on the sum of discounted future cash flows for post-closure activities for 9 years (2020 - 10 years) using a discount rate of 0.9% (2020 - 2.3%) and assuming annual inflation of 1.8% (2020 - 1.8%).

The Town has not designated assets for settling post-closure liabilities.

TOWN OF TABER**Notes to Consolidated Financial Statements
For the year ended December 31, 2021**

8. Long-term debt

	2021	2020
Tax supported:		
Debenture issued for the construction of library building	\$ 537,202	\$ 631,413
Debenture issued for Sewer Truck	110,964	219,598
Debenture issued for upgrade to the water and waste water treatment plant	3,046,294	3,600,165
Debenture issued for Lagoon project	880,000	935,000
Debenture issued for 56 avenue extension	1,851,315	1,930,000
Debenture issued for land purchase	1,459,197	1,644,678
Debenture issued for The Meadows	4,632,271	-
Self supported:		
Debenture from debt charges recoverable (Taber Gymnastics Fitness Club)	337,953	351,614
Debenture from debt charges recoverable (Taber Chamber of Commerce)	989,135	-
	13,844,331	9,312,468
Current portion	1,292,968	1,089,542
	\$ 12,551,363	\$ 8,222,926

	Principal	Interest	Total
2022	\$ 1,292,968	\$ 378,876	\$ 1,671,844
2023	1,200,185	344,111	1,544,296
2024	1,218,969	310,522	1,529,491
2025	1,238,377	276,309	1,514,686
2026	1,258,430	241,450	1,499,880
Thereafter	7,635,402	1,747,436	9,382,838
	\$ 13,844,331	\$ 3,298,704	\$ 17,143,035

The Town is under agreement with the Taber Gymnastics Fitness Club for the repayment of a debenture taken out for the benefit of the club. The full principal and interest costs for the debenture are recovered from the club.

TOWN OF TABER

Notes to Consolidated Financial Statements

For the year ended December 31, 2021

8. Long-term debt (continued)

The Town is under agreement with the Taber Chamber of Commerce for the repayment of a debenture taken out for the benefit of the chamber. The full principal and interest costs for the debenture are recovered from the chamber.

Debenture debt issued for the construction of the library building is repayable to Alberta Capital Finance Authority and bears interest at 4.365% and matures in 2026.

Debenture debt issued for the 56 avenue extension is repayable to Alberta Capital Finance Authority and bears interest at 2.084% and matures in 2041.

Debenture debt issued to Taber Gymnastics Fitness Club is repayable to Alberta Capital Finance Authority and bears interest at 3.228% and matures in 2039.

Debenture debt issued for the Sewer Truck is repayable to Alberta Capital Finance Authority and bears interest at 2.134% and matures in 2022.

Debenture debt issued for the upgrade to the water and waste water treatment plant is repayable to Canadian Imperial Bank of Commerce and bears interest at 2.4% and matures in 2027.

Debenture debt issued for the Lagoon project is repayable to Canadian Imperial Bank of Commerce and bears interest at 2.750% and matures in 2037.

Debenture debt issued for the Land purchase is repayable to Alberta Capital Finance Authority and bears interest at 2.899% and matures in 2028.

Debenture debt issued for the Meadows project is repayable to the Alberta Capital Finance Authority and bears interest at 3.27% and matures in 2041.

Debenture debt issued for the Taber Chamber of Commerce is repayable to the Alberta Capital Finance Authority and bears interest at 2.733% and matures in 2051.

The Town has a revolving loan with Canadian Imperial Bank of Commerce. The revolving loan is due on demand, bears interest at prime minus 0.5% and has available funds up to \$3,000,000. As at December 31, 2021, the revolving loan was not drawn upon. As at December 31, 2021, the prime rate was 2.45% (2020 - 2.45%).

During the year, on a cash basis, the Town paid \$255,207 on interest on long-term debt.

Debenture debt is issued on the credit and security of the Town at large.

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2021

9. Debt limits

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Town be disclosed as follows:

	2021	2020
Total debt limit	\$ 36,854,669	\$ 37,955,334
Total debt	(13,844,331)	(9,312,468)
Amount of debt limit unused	\$ 23,010,338	\$ 28,642,866
Debt servicing limit	\$ 6,142,445	\$ 6,325,889
Debt servicing	(1,671,844)	(1,344,749)
Amount of debt servicing limit unused	\$ 4,470,601	\$ 4,981,140

The debt limit is calculated at 1.5 times revenue of the Town (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Town. Rather, the financial statements must be interpreted as a whole.

TOWN OF TABER

Notes to Consolidated Financial Statements
For the year ended December 31, 2021

10. Tangible capital assets

	2021	2020
Land for Municipal Use	\$ 2,904,362	\$ 2,694,362
Land Improvements	4,595,332	3,658,998
Buildings	15,328,614	15,822,545
Engineering Structures	100,443,767	103,252,884
Machinery & Equipment	7,344,765	6,903,028
Vehicles	3,005,945	3,161,839
Work in Progress	4,774,762	2,054,378
	<hr/>	<hr/>
	\$ 138,397,547	\$ 137,548,034

Contributed capital assets received and recognized in the year relate to various land recorded on the consolidated financial statements is \$324,019. Contributed capital assets received in 2020 relate to contributions from developers for various land \$1,792,218.

11. Accumulated surplus

	2021	2020
General government operations	\$ 147,309,957	\$ 144,286,024
Taber Public Library	171,152	122,302
	<hr/>	<hr/>
	\$ 147,481,109	\$ 144,408,326

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

	2021	2020
Unrestricted surplus	\$ 623,955	\$ 392,852
Reserves	14,885,382	11,853,616
Equity in tangible capital assets	131,971,772	132,161,858
	<hr/>	<hr/>
	\$ 147,481,109	\$ 144,408,326

TOWN OF TABER**Notes to Consolidated Financial Statements****For the year ended December 31, 2021**

11. Accumulated surplus (continued)

Reserves are comprised of funds internally restricted as follows:

	2020	Transfers in	Transfers out	2021
General operations	\$ 543,046	\$ 70,999	\$ (35,999)	\$ 578,046
Off street parking	6,700	-	-	6,700
Continuing projects	31,000	3,706	-	34,706
Police Commission	32,282	-	-	32,282
Health and safety	102,341	12,088	-	114,429
Repairs and maintenance	-	-	-	-
General capital	868,319	125,529	(116,752)	877,096
Infrastructure	5,901,969	6,023,527	(2,753,135)	9,172,361
Buildings	30,557	640,584	(240,989)	430,152
Equipment	277,096	357,353	(338,225)	296,224
Land	1,846,737	19,232	-	1,865,969
Vehicles	455,331	192,305	(94,365)	553,271
Energy conservation	318,608	3,201	(22,554)	299,255
Funds held in place of municipal reserves	177,417	1,847	-	179,264
Development levies	1,262,213	-	(816,586)	445,627
	\$ 11,853,616	\$ 7,450,371	\$ (4,418,605)	\$ 14,885,382

Equity in tangible capital assets

	2021	2020
Net book value of tangible capital assets	\$ 138,397,547	\$ 137,548,034
Long-term debt	(13,844,331)	(9,312,468)
Long-term debt not used for capital	6,091,468	3,574,678
Debt charges recoverable	1,327,088	351,614
	\$ 131,971,772	\$ 132,161,858

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2021

12. Trust funds

The Town administers the following trusts on behalf of parties external to the reporting entity:

	2020	Increases	Decreases	2021
AFFC Bonspiel	50	2,750	-	2,800
Police trust	1,491	-	984	507
	\$ 1,541	\$ 2,750	\$ 984	\$ 3,307

These amounts are not reflected in the financial position of the Town.

13. Salary and benefits disclosure

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

			2021	2020
	Salary ⁽¹⁾	Benefits & Allowances ^(2,3)	Total	Total
Members of Council				
Mayor A. Prokop	45,287	-	45,287	45,287
Councillors:				
J. Brewin	25,331	-	25,331	25,547
J. Strojwas	21,737	-	21,737	25,331
G. Bekkering	25,331	-	25,331	25,331
L. Tams	8,444	-	8,444	26,122
C. Firth	25,331	-	25,331	25,331
M. Garner	20,970	26	20,996	26,122
M. Mclean	4,724	839	5,563	-
J. Sorensen	5,020	-	5,020	-
A. Rudd	4,724	-	4,724	-
Chief Administrative Officer	64,873	15,798	80,671	218,912

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

(2) Benefits and allowances figures include the Town's share of all employee benefits and contributions or payments made on behalf of the employee.

(3) Benefits and allowances figures also include the Town's share of the costs of additional taxable benefits including travel allowances and car allowances.

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2021

14. Pension plans

Employees of the Town qualify to belong to one of the following defined-benefits pension plans:

(a) Local Authorities Pension Plan

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

Employees of the Town, with the exception of police officers, 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 433 employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current services are recorded as expenses in the year in which they become due.

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

Total current service contributions by the Town to the LAPP in 2021 were \$540,263 (2020 - \$591,667). Total current service contributions by the employees of the Town to the LAPP in 2021 were \$487,748 (2020 - \$534,531).

At December 31, 2020 the LAPP disclosed an actuarial surplus of \$5.00 billion (2019 - surplus of \$8 billion).

(b) Special Forces Pension Plan

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

Police officers employed by the Town, including management, participate in the Special Forces Pension Plan (SFPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The SFPP serves about 7,538 people and 7 employers. The plan is financed by employer and employee contributions and by investment earnings of the SFPP Fund.

Contributions for current services are recorded as expenses in the year in which they become due.

The Town is required to make current service contributions to the SFPP of 14.55% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 14.55% on pensionable earnings above this amount. Police officers of the Town are required to make current service contributions of 13.45% of pensionable earnings up to the year's maximum pensionable earnings and 13.45% on pensionable earnings above this amount.

Total current service contributions by the Town to the SFPP in 2021 were \$228,058 (2020 - \$220,377). Total current service contributions by the police officers of the Town to the SFPP in 2021 were \$210,816 (2020 - \$203,716).

At December 31, 2020 the SFPP Plan disclosed an actuarial surplus of \$10.0 million (2019 - surplus of \$184.6 million).

TOWN OF TABER

Notes to Consolidated Financial Statements For the year ended December 31, 2021

15. Contingent liabilities

The Town has not recognized liabilities relating to certain obligations, primarily environmental and other liabilities relating to facilities, equipment and land. These liabilities are not recognized as the dates of remediation are unknown and as such the fair value of these liabilities cannot be reasonably determined.

16. Contractual rights

The Town has entered into several land rent and oil lease agreements with various third parties. These agreements are individually insignificant. The timing and extent of future revenues from each agreement varies based on its terms. Revenue from land rent and oil leases for the year was \$135,154 (2020 - \$136,164).

17. Financial instruments

The Town's financial instruments consist of cash and temporary investments, taxes and grants in lieu receivable, trade and other receivables, long-term investments, debt charges recoverable, accounts payable and accrued liabilities, employee benefit obligations, deposit liabilities and long-term debt. It is management's opinion that the Town is not exposed to significant interest, currency or liquidity risk arising from these financial instruments.

The Town is subject to credit risk with respect to taxes and grants in lieu 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 and diversity of taxpayers and customers minimized the credit risk.

18. Segmented disclosure

Segmented disclosures (Schedule 6) have 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 consolidated financial statements. Certain lines of service that have been separately disclosed in the segmented financial 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**

The mandate of transportation services is the delivery of municipal public works services relating to the planning, development and maintenance of roadway systems, streets, walks, lighting, storm water flows and public transit.

TOWN OF TABER

Notes to Consolidated Financial Statements

For the year ended December 31, 2021

18. Segmented disclosure (continued)

(d) Environmental services

The mandate of environmental services is the delivery of utility services including water supply and distribution services, wastewater treatment and disposal activities, and solid waste and recycling management.

(e) Public health services

The mandate of public health services is the contribution to Family and Community Support Services (FCSS) and the administration and maintenance of the cemetery.

(f) Planning and development

The mandate of planning and development is the administration of residential, commercial and industrial development services, and operation and maintenance of Town owned buildings.

(g) Parks and recreation

The mandate of parks and recreation includes the operation and maintenance of parks, sportsfields, and recreation and community facilities within the Town.

(h) Culture and libraries

The mandate of culture and libraries includes the operation and maintenance of the community auditorium and meeting rooms, and the support of the Taber Public Library and the ownership of the building.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those adopted by the Town as a whole.

19. Budget

The Operating and Capital budget information was approved by Council on November 2, 2020 and November 9, 2020 respectively.

20. Approval of financial statements

These financial statements have been approved by Council and Management.

MUNICIPAL FINANCIAL INFORMATION RETURN

For the Year Ending December 31, 2021

Municipality Name:

Town of Taber

CERTIFICATION

The information contained in this Financial Information Return is presented fairly to the best of my knowledge.

John Orwa

Print Name

4/13/22

Date



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 Taber

Opinion

We have audited the municipal financial information return of the Town of Taber (the Town) as at and for the year ended December 31, 2021.

In our opinion, the accompanying municipal financial information return as at and for the year ended December 31, 2021 of the Town is prepared, in all material respects, in accordance with the financial reporting provisions of Section 277 of the Alberta Municipal Government Act and the accounting principles described in the Financial Information Return Manual for December 31, 2021 prepared by Alberta Municipal Affairs.

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 Municipal Financial Information Return***" 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 municipal financial information return 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.

Emphasis of Matter – Financial Reporting Framework

We draw attention to fact that the municipal financial information return has been prepared in accordance with the financial reporting provisions included in Section 277 of the Alberta Municipal Government Act and the accounting principles described in the Municipal Financial Information Return Manual prepared by Alberta Municipal Affairs, which describe the basis of accounting.



The municipal financial information return is prepared to assist the Town to meet the requirements of Alberta Municipal Affairs and is to be used primarily for statistical purposes.

As a result, the municipal financial information return may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

Other Matter – Restriction on Use

Our report is intended solely for the Mayor and Members of Council of the Town and Alberta Municipal Affairs, and should not be used by other parties.

Other Matter – General Purpose Financial Statements

The Town has prepared general purpose financial statements as at and for the year ended December 31, 2021 in accordance with Canadian public sector accounting standards on which we issued an auditors' report addressed to the Mayor and Members of Council of the Town dated April 13, 2022.

Responsibilities of Management and Those Charged with Governance for the Municipal Financial Information Return

Management is responsible for the preparation of the municipal financial information return in accordance with the financial reporting provisions of Section 277 of the Alberta Municipal Government Act and the Financial Information Return Manual for December 31, 2021 prepared by Alberta Municipal Affairs, and for such internal control as management determines is necessary to enable the preparation of a municipal financial information return that is free from material misstatement, whether due to fraud or error.

In preparing the municipal financial information return, 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 Municipal Financial Information Return

Our objectives are to obtain reasonable assurance about whether the municipal financial information return as a whole is 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 municipal financial information return.

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 municipal financial information return, 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 to the material uncertainty in our auditors' report. 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.
- 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 13, 2022

FINANCIAL POSITION

Schedule 9A

	Total
	1
Assets	0010
Cash and Temporary Investments	0020 15,411,617
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current	0040 569,030
. Arrears	0050 236,200
. Allowance	0060
Receivable From Other Governments	0070 1,741,278
Loans Receivable	0080 15,529
Trade and Other Receivables	0090 3,664,528
Debt Charges Recoverable.....	0095 1,327,088
Inventories Held for Resale	0130
. Land	0140
. Other	0150
Long Term Investments	0170
. Federal Government	0180
. Provincial Government	0190
. Local Governments	0200
. Other	0210 760,484
Other Current Assets	0230 1,489
Other Long Term Assets	0240
	0250
Total Financial Assets	0260 23,727,243
Liabilities	0270
Temporary Loans Payable	0280
Payable To Other Governments	0290 89,293
Accounts Payable & Accrued Liabilities	0300 2,160,070
Deposit Liabilities	0310 345,512
Deferred Revenue	0340 5,166,582
Long Term Debt	0350 13,844,331
Other Current Liabilities	0360
Asset Retirement Obligations.....	0365
Other Long Term Liabilities	0370 296,044
	0380
Total Liabilities	0390 21,901,832
Net Financial Assets (Net Debt)	0395 1,825,411
Non Financial Assets	
Tangible Capital Assets.....	0400 138,397,547
Inventory for Consumption.....	0410 206,821
Prepaid Expenses	0420 62,928
Other.....	0430 6,988,402
Total Non-Financial Assets	0440 145,655,698
Accumulated Surplus	0450 147,481,109

CHANGE IN OPERATING ACCUMULATED SURPLUS

Schedule 9B

	Unrestricted	Restricted	Equity in TCA	Total	
	1	2	3	4	
Accumulated Operating Surplus - Beginning of Year	0500	392,852	11,853,616	132,161,858	144,408,326
Net Revenue (Expense)	0505	3,072,783			3,072,783
Funds Designated For Future Use	0511	-6,950,370	6,950,370		
Restricted Funds - Used for Operations	0512	36,000	-36,000		
Restricted Funds - Used for TCA	0513		-3,882,604	3,882,604	
Current Year Funds Used for TCA	0514	-68,687		68,687	
Donated and Contributed TCA	0516	-324,019		324,019	
Disposals of TCA	0517	154,372		-154,372	
Annual Amortization Expense	0518	5,201,425		-5,201,425	
Long Term Debt - Issued	0519				
Long Term Debt - Repaid	0521	-890,401		890,401	
Capital Debt - Used for TCA	0522				
	0523				
Other Adjustments	0524				
Accumulated Operating Surplus - End of Year	0525	623,955	14,885,382	131,971,772	147,481,109

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Revenue		Expense	
		1		2
Total General	0700	12,051,243		
Function	0710		1150	
General Government	0720		1160	
Council and Other Legislative	0730	24,912	1170	461,803
General Administration	0740	234,700	1180	2,954,925
Other General Government.....	0750		1190	
Protective Services	0760		1200	
Police	0770	1,817,813	1210	4,036,900
Fire	0780	225,331	1220	1,034,047
Disaster and Emergency Measures	0790		1230	11,928
Ambulance and First Aid	0800		1240	
Bylaws Enforcement	0810		1250	
Other Protective Services.....	0820		1260	
Transportation	0830		1270	
Common and Equipment Pool	0840		1280	
Roads, Streets, Walks, Lighting	0850	1,867,863	1290	4,071,062
Airport	0860		1300	
Public Transit	0870	676,583	1310	
Storm Sewers and Drainage	0880		1320	492,887
Other Transportation	0890		1330	139,488
Environmental Use and Protection	0900		1340	
Water Supply and Distribution	0910	4,380,428	1350	2,381,084
Wastewater Treatment and Disposal	0920	2,987,552	1360	3,238,334
Waste Management	0930	1,759,252	1370	1,848,423
Other Environmental Use and Protection	0940		1380	
Public Health and Welfare	0950		1390	
Family and Community Support	0960		1400	64,137
Day Care	0970		1410	
Cemeteries and Crematoriums	0980	81,404	1420	176,399
Other Public Health and Welfare	0990		1430	
Planning and Development	1000		1440	
Land Use Planning, Zoning and Development	1010	524,131	1450	566,472
Economic/Agricultural Development	1020		1460	
Subdivision Land and Development	1030	1,576,000	1470	272,513
Public Housing Operations	1040		1480	
Land, Housing and Building Rentals	1050	180,692	1490	732,164
Other Planning and Development.....	1060		1500	
Recreation and Culture	1070		1510	
Recreation Boards	1080		1520	
Parks and Recreation	1090	1,209,580	1530	3,468,687
Culture: Libraries, Museums, Halls	1100	156,935	1540	730,383
Convention Centres	1110		1550	
Other Recreation and Culture.....	1120		1560	
Other Utilities	1125		1565	
Gas	1126		1566	
Electric	1127		1567	
Other	1130		1570	
Total Revenue/Expense	1140	29,754,419	1580	26,681,636
Net Revenue/Expense			1590	3,072,783

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total 1
Revenues	1700	
Taxation and Grants in Place	1710	
. Property (net municipal, excluding requisitions).....	1720	9,693,901
. Business	1730	
. Business Revitalization Zone	1740	
. Special	1750	
. Well Drilling	1760	
. Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	9,037,833
Penalties and Costs on Taxes	1810	183,876
Licenses and Permits	1820	471,835
Fines	1830	383,615
Franchise and Concession Contracts	1840	1,983,371
Returns on Investments (incl. Portfolio Investments)	1850	119,871
Rentals	1860	666,281
Insurance Proceeds	1870	47,122
Net Gain on Sale of Tangible Capital Assets	1880	
Contributed and Donated Assets.....	1885	324,018
Federal Government Unconditional Transfers	1890	
Federal Government Conditional Transfers	1900	64,944
Provincial Government Unconditional Transfers	1910	
Provincial Government Conditional Transfers	1920	5,791,504
Local Government Transfers	1930	274,276
Transfers From Local Boards and Agencies	1940	
Developer Agreements	1960	
Offsite Levies	1962	
Other Revenues	1970	711,972
Total Revenue	1980	29,754,419
Expenses	1990	
Salaries, Wages, and Benefits	2000	11,448,370
Contracted and General Services	2010	5,258,313
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	3,737,388
Provision For Allowances	2040	2,587
Transfers to Other Governments	2050	
Transfers to Local Boards and Agencies	2060	129,538
Transfers to Individuals and Organizations	2070	283,908
Bank Charges and Short Term Interest	2080	10,864
Interest on Operating Long Term Debt	2090	89,549
Interest on Capital Long Term Debt	2100	141,642
Accretion of Asset Retirement Obligations.....	2105	
Amortization of Tangible Capital Assets	2110	5,201,425
Net Loss on Sale of Tangible Capital Assets.....	2125	15,059
Write Down of Tangible Capital Assets.....	2127	
Other Expenditures	2130	362,993
Total Expenses	2140	26,681,636
Net Revenue (Expense)	2150	3,072,783

REMEASUREMENT GAINS AND LOSSES

Schedule 9Q

Accumulated remeasurement gains (losses) at beginning of the year	2171	<input type="text"/>
Gains	2172	<input type="text"/>
Losses	2174	<input type="text"/>
Amounts reclassified to Statement of Operations	2176	<input type="text"/>
Net Remeasurement gains (losses) for the year	2178	<input type="text"/>
Accumulated remeasurement gains (losses) at end of year	2180	<input type="text"/>

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

		Revenue		Expenses	
		Sales and User Charges	Provincial Capital Transfers	Annual Amortization Expense	Capital Long Term Debt Interest Expense
		1	2	3	4
General Government	2200				
Council and Other Legislative	2210			398	
General Administration	2220	16,341		123,974	
Other General Government.....	2230				
Protective Services	2240				
Police	2250	199,859		201,514	
Fire	2260	23,153		245,344	
Disaster and Emergency Measures	2270			1,741	
Ambulance and First Aid	2280				
Bylaws Enforcement	2290				
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool	2320				
Roads, Streets, Walks, Lighting	2330	7,104		1,418,269	
Airport	2340				
Public Transit	2350				
Storm Sewers and Drainage	2360	418,348	254,959	329,069	3,852
Other Transportation	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution	2390	3,409,081		857,233	
Wastewater Treatment and Disposal	2400	2,831,651		1,178,591	98,415
Waste Management	2410	1,690,018		127,528	
Other Environmental Use and Protection	2420				
Public Health and Welfare	2430				
Family and Community Support	2440				
Day Care	2450				
Cemeteries and Crematoriums	2460	79,154		23,770	
Other Public Health and Welfare	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development	2490	20		370	
Economic/Agricultural Development	2500				
Subdivision Land and Development	2510	250,000			
Public Housing Operations	2520				
Land, Housing and Building Rentals	2530			54,359	
Other Planning and Development.....	2540				13,012
Recreation and Culture	2550				
Recreation Boards	2560				
Parks and Recreation	2570	111,614		570,959	
Culture: Libraries, Museums, Halls	2580	1,490		68,306	26,363
Convention Centres	2590				
Other Recreation and Culture.....	2600				
Other Utilities	2605				
Gas	2606				
Electric	2607				
Other	2610				
Total	2620	9,037,833.00	254,959.00	5,201,425.00	141,642.00

TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

Schedule 9F

		Tangible Capital Assets		Capital Long Term Debt	
		Purchased	Donated or Contributed	Principal Additions	Principal Reductions
		1	2	3	4
General Government	2700				
Council and Other Legislative	2710				
General Administration	2720	81,488			
Other General Government.....	2730				
Protective Services	2740				
Police	2750	379,092			
Fire	2760	57,302			
Disaster and Emergency Measures	2770				
Ambulance and First Aid	2780				
Bylaws Enforcement	2790				
Other Protective Services.....	2800				
Transportation	2810				
Common and Equipment Pool	2820				
Roads, Streets, Walks, Lighting	2830	2,270,722		1,930,000	84,948
Airport	2840				
Public Transit	2850				
Storm Sewers and Drainage	2860	261,159			
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890	874,055			
Wastewater Treatment and Disposal	2900	166,506			711,243
Waste Management	2910	277,140			
Other Environmental Use and Protection	2920				
Public Health and Welfare	2930				
Family and Community Support	2940				
Day Care	2950				
Cemeteries and Crematoriums	2960				
Other Public Health and Welfare	2970				
Planning and Development	2980				
Land Use Planning, Zoning and Development	2990				
Economic/Agricultural Development	3000				
Subdivision Land and Development	3010	755,667	210,000		
Public Housing Operations	3020				
Land, Housing and Building Rentals	3030				
Other Planning and Development.....	3040				
Recreation and Culture	3050				
Recreation Boards	3060				
Parks and Recreation	3070	758,161	114,018		
Culture: Libraries, Museums, Halls	3080				94,210
Convention Centres	3090				
Other Recreation and Culture.....	3100				
Other Utilities	3105				
Gas	3106				
Electric	3107				
Other	3110				
Total	3120	5,881,292.00	324,018.00	1,930,000.00	890,401.00

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

	Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
Tangible Capital Assets - Cost				
Engineered Structures	3200			
Roadway Systems.....	3201	53,673,357		53,673,357
Light Rail Transit Systems.....	3202			
Water Systems.....	3203	43,143,546	494,171	43,620,006
Wastewater Systems.....	3204	54,089,349		54,089,349
Storm Systems.....	3205	23,275,695		23,275,695
Fibre Optics.....	3206			
Electricity Systems.....	3207	169,987		169,987
Gas Distribution Systems.....	3208			
Total Engineered Structures	3210	174,351,934	494,171	174,828,394
Construction In Progress.....	3219	2,054,378	2,746,153	4,774,762
Buildings	3220	23,672,297		23,698,066
Machinery and Equipment	3230	12,678,279	1,366,963	13,788,948
Land	3240	2,694,363	210,000	2,904,363
Land Improvements.....	3245	5,942,318	1,182,269	6,719,571
Vehicles	3250	6,151,345	205,754	6,220,634
Total Capital Property Cost	3260	227,544,914.00	6,205,310.00	232,934,738.00
Accumulated Amortization				
Engineered Structures	3270			
Roadway Systems	3271	28,357,385	1,228,262	29,585,647
Light Rail Transit Systems	3272			
Water Systems	3273	15,067,724	680,528	15,735,520
Wastewater Systems	3274	23,147,745	1,069,224	24,216,969
Storm Systems	3275	4,526,198	320,294	4,846,492
Fibre Optics	3276			
Electricity Systems	3277			
Gas Distribution Systems	3278			
Engineered Structures	3280	71,099,052	3,298,308	74,384,628
Buildings	3290	7,849,752	519,700	8,369,452
Machinery and Equipment	3300	5,775,250	838,821	6,444,182
Land	3310			
Land Improvements.....	3315	2,283,320	192,315	2,124,239
Vehicles	3320	2,989,506	352,281	3,214,690
Total Accumulated Amortization	3330	89,996,880.00	5,201,425.00	94,537,191.00
Net Book Value of Capital Property	3340	137,548,034		138,397,547
Capital Long Term Debt (Net)	3350	5,386,176		6,425,775
Equity in Tangible Capital Assets	3400	132,161,858.00		131,971,772.00

LONG TERM DEBT SUPPORT

Schedule 9H

		Operating Purposes 1	Capital Purposes 2	Total 3
Long Term Debt Support	3405			
Supported by General Tax Levies	3410	7,080,603	6,425,775	13,506,378
Supported by Special Levies	3420			
Supported by Utility Rates	3430			
Other	3440	337,953		337,953
Total Long Term Debt Principal Balance	3450	7,418,556.00	6,425,775.00	13,844,331.00

LONG TERM DEBT SOURCES

Schedule 9I

		Operating Purposes 1	Capital Purposes 2	Total 3
Alberta Capital Finance Authority.....	3500	7,418,556	2,499,481	9,918,037
Canada Mortgage and Housing Corporation	3520			
Mortgage Borrowing	3600			
Other	3610		3,926,294	3,926,294
Total Long Term Debt Principal Balance	3620	7,418,556.00	6,425,775.00	13,844,331.00

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

		Operating Purposes 1	Capital Purposes 2	Total 3
Principal Repayments by Year	3700			
Current + 1	3710	394,431	898,537	1,292,968
Current + 2	3720	406,589	793,596	1,200,185
Current + 3	3730	419,123	799,846	1,218,969
Current + 4	3740	432,044	806,333	1,238,377
Current + 5	3750	445,366	813,064	1,258,430
Thereafter	3760	5,321,003	2,314,399	7,635,402
Total Principal	3770	7,418,556.00	6,425,775.00	13,844,331.00
Interest by Year	3780			
Current + 1	3790	228,726	150,150	378,876
Current + 2	3800	216,569	127,542	344,111
Current + 3	3810	204,036	106,486	310,522
Current + 4	3820	191,114	85,195	276,309
Current + 5	3830	177,792	63,658	241,450
Thereafter	3840	1,428,913	318,523	1,747,436
Total Interest	3850	2,447,150.00	851,554.00	3,298,704.00

PROPERTY TAXES AND GRANTS IN PLACE

Schedule 9K

		Property Taxes 1	Grants - in Place 2	Total 3
Municipal Property Taxes	3900			
Residential Land and Improvements				
Total	3910	5,913,278	45,736	5,959,014
Non-Residential	3920			
Land and Improvements (Excluding M & E).....	3935	2,723,478	9,885	2,733,363
Machinery and Equipment	3950	706,086		706,086
Linear Property	3960	277,060		277,060
Small Business Tax	3965	15,937		15,937
Farm Land	3980	2,441		2,441
Adjustments to Property Taxes	3990			
Total Municipal Property Taxes and Grants In Place	4000	9,638,280	55,621	9,693,901
Provincial and Seniors Foundation Requisitions			4010	
Education				
Residential/Farm Land			4031	1,907,529
Non-Residential			4035	918,191
Seniors Lodges			4090	124,221
Designated Industrial Property			4099	
Other			4100	
Adjustments to Requisition Transfers			4110	
Total Requisition Transfers			4120	2,949,941

GRANTS IN PLACE OF TAXES

Schedule 9L

		Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200	9,885			9,885
Provincial Government	4210	45,736			45,736
Local Government	4220				
Other	4230				
Total	4240	55,621			55,621

DEBT LIMIT

Schedule 9AA

Debt Limit	5700	36,854,699
Total Debt	5710	13,844,331
Debt Service Limit	5720	6,142,445
Total Debt Service Costs	5730	1,671,844

Enter prior year Line 3450 Column 2 balance here: 5,386,176

GRANT AND DEFERRED GRANT REVENUE SCHEDULE

Schedule 9P

Cash and Temporary Investments 8820 15,411,617

Restricted Cash by Grant

Municipal Sustainability Initiative Capital	8825	652,571
Municipal Sustainability Initiative Operating	8826	
Federal Gas Tax Fund	8827	378,697
Alberta Community Partnership- Intermunicipal Collaboration	8828	16,593
Alberta Community Partnership- Municipal Restructuring	8829	
Alberta Community Partnership- Mediation and Cooperative Processes	8830	
Alberta Community Partnership- Municipal Internship	8831	
Alberta Community Partnership- Local Land Use Planning	8832	
Alberta Community Partnership- Strategic Initiative	8833	
Alberta Community Partnership- Regional Collaboration Program	8834	
Other Grants	8835	3,657,835

Total Restricted Cash 8865 4,705,696

Unrestricted Cash 8870 10,705,921

Accounts Receivable - Grants 8872

Deferred Revenue 8875 5,166,582

Deferred Revenue by Grant

Municipal Sustainability Initiative Capital	8880	652,571
Municipal Sustainability Initiative Operating	8881	
Federal Gas Tax Fund	8882	378,697
Alberta Community Partnership- Intermunicipal Collaboration	8883	16,593
Alberta Community Partnership- Municipal Restructuring	8884	
Alberta Community Partnership- Mediation and Cooperative Processes	8885	
Alberta Community Partnership- Municipal Internship	8886	
Alberta Community Partnership- Local Land Use Planning	8887	
Alberta Community Partnership- Strategic Initiative	8888	
Alberta Community Partnership- Regional Collaboration Program	8889	
Other Grants	8890	3,657,835

Total Deferred Revenue by Grant 8898 4,705,696

Other Deferred Revenue 8899 460,886



Council Request for Decision

Meeting Date: April 25, 2022

Subject:
Department Reports

Recommendation:
No motion is required.

Background:
The Department Reports are supplied for Council information. In most cases, this communication is provided simply as information to Council and no comment is needed. In some cases, though, Council may wish to seek clarification on the matter from its administration, fellow Committee Members or from the originator of the communication, or even to challenge the matter through Council discussion. Placing the communication on Council's agenda allows these opportunities.

Legislation / Authority:
MGA, Section 207(c)

Strategic Plan Alignment:
Improve internal & external communications

Financial Implication:
N/A

Service Level / Staff Resource Implication:
The service level will remain status quo.

Justification:
To keep Council informed of departmental happenings.

Alternative(s):
Council could seek clarification on any of the matters from Administration or fellow Committee Members.



Attachment(s): Recreation Department Report
Engineering & Public Works Department Report
Public Works Treatment Facilities Department Report
Finance Department Report
Econ Dev Department Report
Planning & Development Department Report
Fire Department Report
Administrative Services Department Report
CAO Department Report

APPROVALS:

Originated By:
Raeanne Keer

Chief Administrative Officer (CAO) or Designate: _____



DEPARTMENT REPORT

March 2022

DEPARTMENT: Recreation

Strategic Plan Alignment	Associated Projects & Tasks
 <p data-bbox="318 701 467 804">Develop Community & Promote Growth</p>	<ul data-bbox="634 527 1495 779" style="list-style-type: none"> • Hosted our 1st ever SNOW Pitch Tournament (4 teams participated) March 12th • Hosted the Gord Bamford Concert (468 people attended) March 19th • Fading Sons held their annual tournament (modified due to COVID) • Shower retiling in arena dressing rooms • Spring Lesson Registration March 16, with over 75% full by noon • NL Recert held at the Aquafun Centre where many of the staff were recertified • WSI Course wrapped up at the Aquafun Centre
 <p data-bbox="282 1001 492 1104">Improve Internal & External Communications</p>	<ul data-bbox="634 821 1463 1066" style="list-style-type: none"> • Continuing to communicate regularly with our facility users • Keeping all ACE pages on the Town of Taber website up to date • Applied for a grant for an oral history project • Met with Communities in Bloom – Mural Project • Met with FCSS / Kaleidoscope regarding an event in September • Hosted an informal meeting with the Art & Heritage Committee to Review the ACE 3-year plan • Attended a Youth Do Crew meeting to discuss potential of partnering
 <p data-bbox="305 1325 461 1434">Define & Practice Good Governance</p>	<ul data-bbox="634 1125 1471 1339" style="list-style-type: none"> • Held all safety required staff meetings and inspections • Held the Regular Meetings for the Arts & Heritage Committee • Seeing to continued facility maintenance in all facilities • Staff recruitment has begun with the loss of a cashier at the Aquafun Centre • Ice closures for both small/large ice surfaces • Lacrosse lines painted in both arenas • RFQ opened for the Aquafun Centre's lockers and floor Capital Project
 <p data-bbox="302 1703 461 1812">Enhance Sense of Community</p>	<ul data-bbox="634 1467 1393 1766" style="list-style-type: none"> • Planning a Home & Recreation Show on April 8th and 9th • Planning the 3rd annual BBQ competition on May 14th • Planning a Seniors Week celebration for June 6th – 12th • Planning another Health & Wellness Expo on June 11th • Excited to co-host another Kids Can Catch event on June 18th • Planning a second annual Food Truck festival on July 16th • Hosting another fun run on August 27th in conjunction with Cornfest • Planning a Wonders of Wizardry event in September • Aquafun Centre Boot Camp started and runs through to May







TOWN OF
TABER

DEPARTMENT REPORT

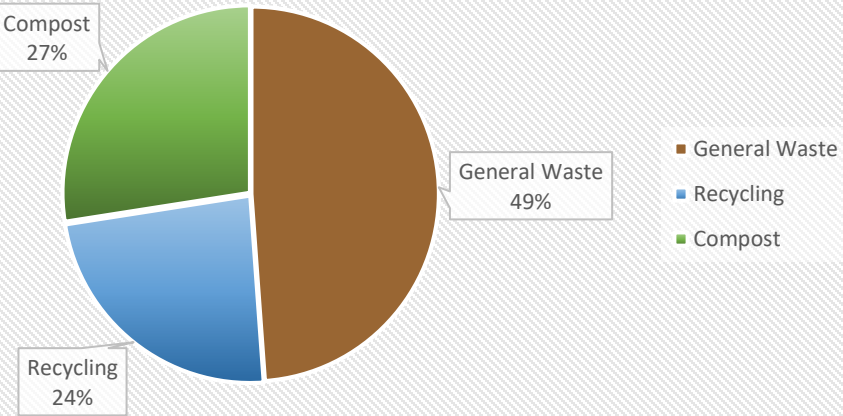
March 2022

DEPARTMENT: Engineering & Public Works

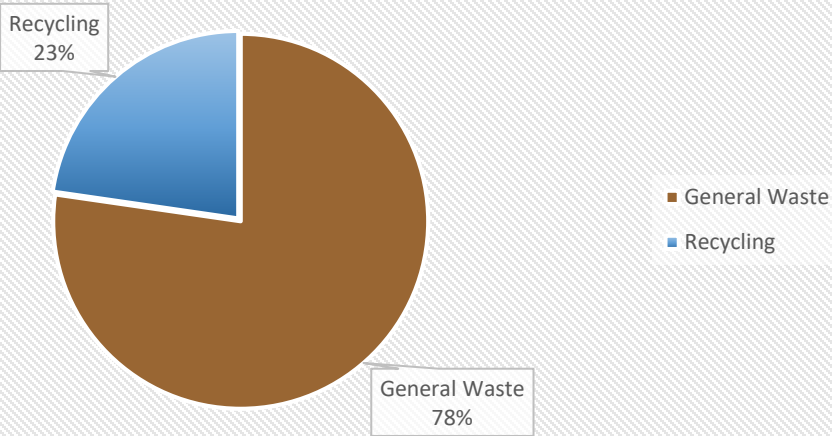
Strategic Plan Alignment	Associated Projects & Tasks
 <p>Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> • East side Industrial Wetland Construction to start end of April. • RFP review for the 2022 Street improvement (Asphalt and Sidewalk) replacement project. This will be coming to Council for acceptance. • Working on the Transportation Master Plan with MPE Engineering. • Approval of Fortis requests regarding electric distribution facilities. • Water treatment plant LED upgrades for indoor/outdoor lights is complete. • Wastewater treatment plant LED upgrades for indoor/outdoor lights has started. • Wastewater Lagoon Solar Generation project contract was signed off by all parties, start-up meeting & site visit was done and Contractor is working on the drawing package. • Southgrow Economic conference with Planning and councillor Sorenson to promote Town of Taber energy management activities and the MEM program. • AESO Demand Response Program testing complete and full enrollment. Taber is collecting generator stand-by revenue. • Electric Vehicle Charging Program grant was accepted and EV Charging Stations are ordered. • Started review of future power commodity contract for 2024 and onward. Preparing an RFP with external consultant for future power commodity, reviewing existing site IDs and the existing power contract to identify savings. • Continued month 7 of the Municipal Energy Manager Program through the Municipal Climate Change Action Centre.
 <p>Improve Internal & External Communications</p>	<ul style="list-style-type: none"> • Submitted posts to Cornhusk Chronicles regarding the New Waste Collection Calendars delivery time, disposal of Used Clothing or Furniture Items information & The Coupon voucher system available for residents. • Held monthly safety meetings. • Received & completed locates of water & sewer lines from Utility Safety partners for residents and businesses doing excavation work. • Received on-line, email and telephone service requests from residents and staff, investigated and completed all work orders pertaining to those requests.

 <p>Define & Practice Good Governance</p>	<ul style="list-style-type: none"> • Installed additional scuppers and repaired roof on Zamboni bay at Small Ice arena. • Performed a verification on the Fire alarm for the Community Center. • Converted a storage room at the Public Works Shop – Facility maintenance side into an office for the Town’s Safety Coordinator. • Completed inspections for the Planning Department. • Excavated and backfilled graves • Flushed sanitary sewer pipelines, checked manholes and video inspected to prevent back-ups. Visited the five lift stations throughout Town. • Finished the Town tree-trimming program on boulevards. • Regular preventative maintenance for all buildings and completed many work order repair requests at all Town owned buildings.
 <p>Enhance Sense of Community</p>	<ul style="list-style-type: none"> • Filled up the finished compost bunker at the Transfer Station so that residents of the Town will be able to pick up compost for their gardens for no charge, as a thank you for participating in the green cart collection program. Submitted a Cornhusk Chronicle post as well as a Facebook post with this information as well. • Collection of all residential automated cart waste, and commercial/industrial - multi-family waste containers. • Co-ordinated the collection of compost, recycling and Styrofoam, both residential & commercial. • Maintained the responsible disposal and recycling of all waste materials at the Town of Taber Transfer Station including Paint, Household Hazardous waste, used motor oil, tires, batteries & e-waste materials.

2022 First Quarter - Residential Collection



2022 First Quarter - Commercial Collection








TOWN OF
TABER

DEPARTMENT REPORT

March 2022

DEPARTMENT: Water & Wastewater Treatment Facilities

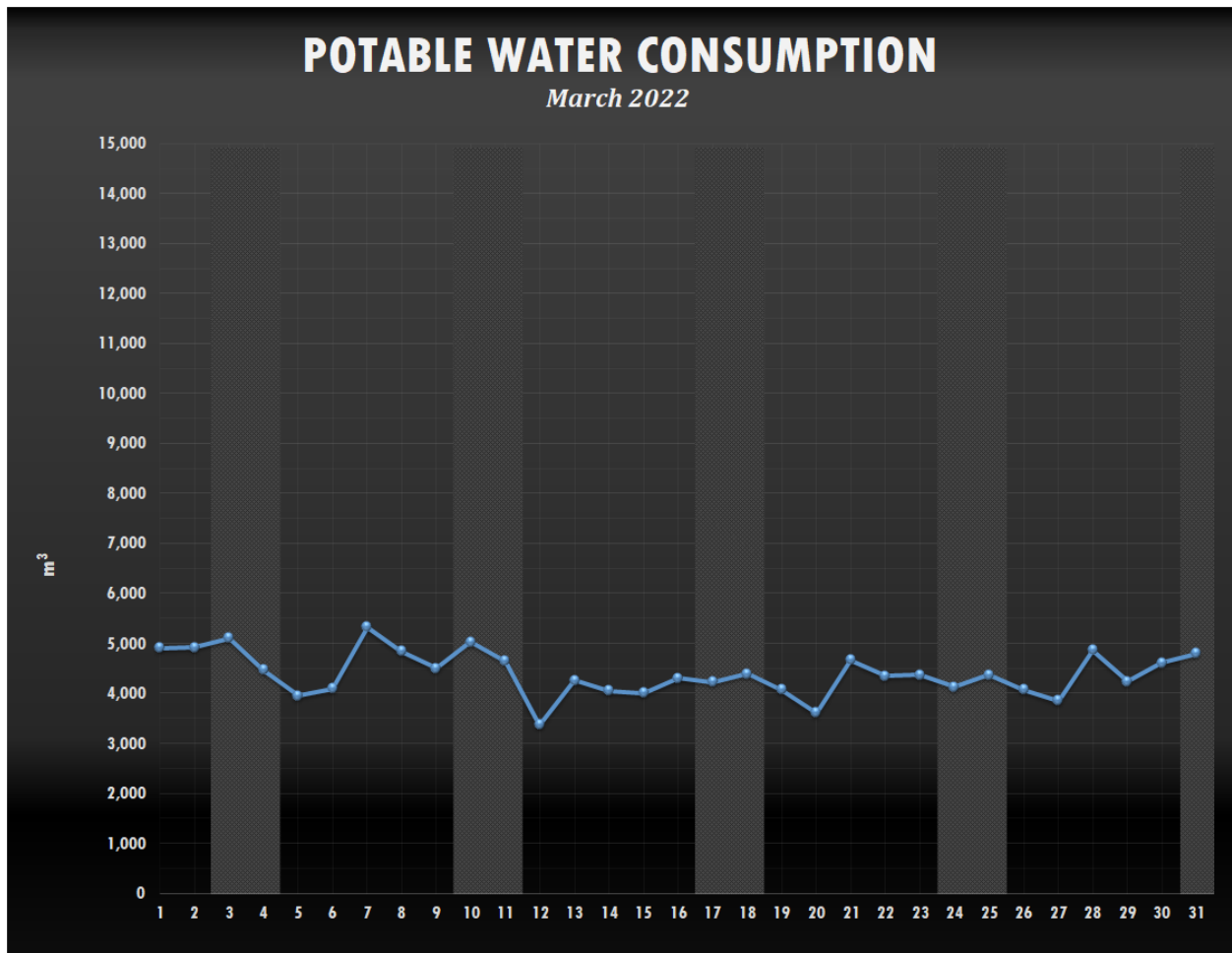
Strategic Plan Alignment	Associated Projects & Tasks
 <p>Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> • SCADA upgrades at the Water Treatment & Wastewater Treatment Plants are ongoing with the addition of the Potassium Permanganate injection system to be installed on SCADA • Assessment of High Lift Pump 401 replacement at the Water Treatment Plant is in progress • Operation of Lantic Wastewater Treatment Plant is ongoing review of maintenance needs for the summer • Capital upgrade of the CO₂ Injection and Sodium Hydroxide addition is in progress • A report is being generated on the Secondary Clarifier upgrade at the Wastewater Treatment Plant • Studies are being conducted on the lower cell of the Industrial Lagoon • Chemical system upgrades in progress at Lantic
 <p>Improve Internal & External Communications</p>	<ul style="list-style-type: none"> • Monthly Safety Meeting • Operations Meetings • Weekly Lantic Operations Meeting • Weekly Lantic Maintenance Meeting • Lantic Boiler and Filtration Upgrade Meetings
 <p>Define & Practice Good Governance</p>	<ul style="list-style-type: none"> • We strive to minimize our impact on the environment by consistently meeting and exceeding the guidelines set out by Alberta Environment • Monthly site inspections were completed • We are following our Covid-19 Pandemic Emergency Response Plan • Three operators attended the Annual Operators Seminar • Two operators attended Pumps & Hydraulics Principles for Operators course



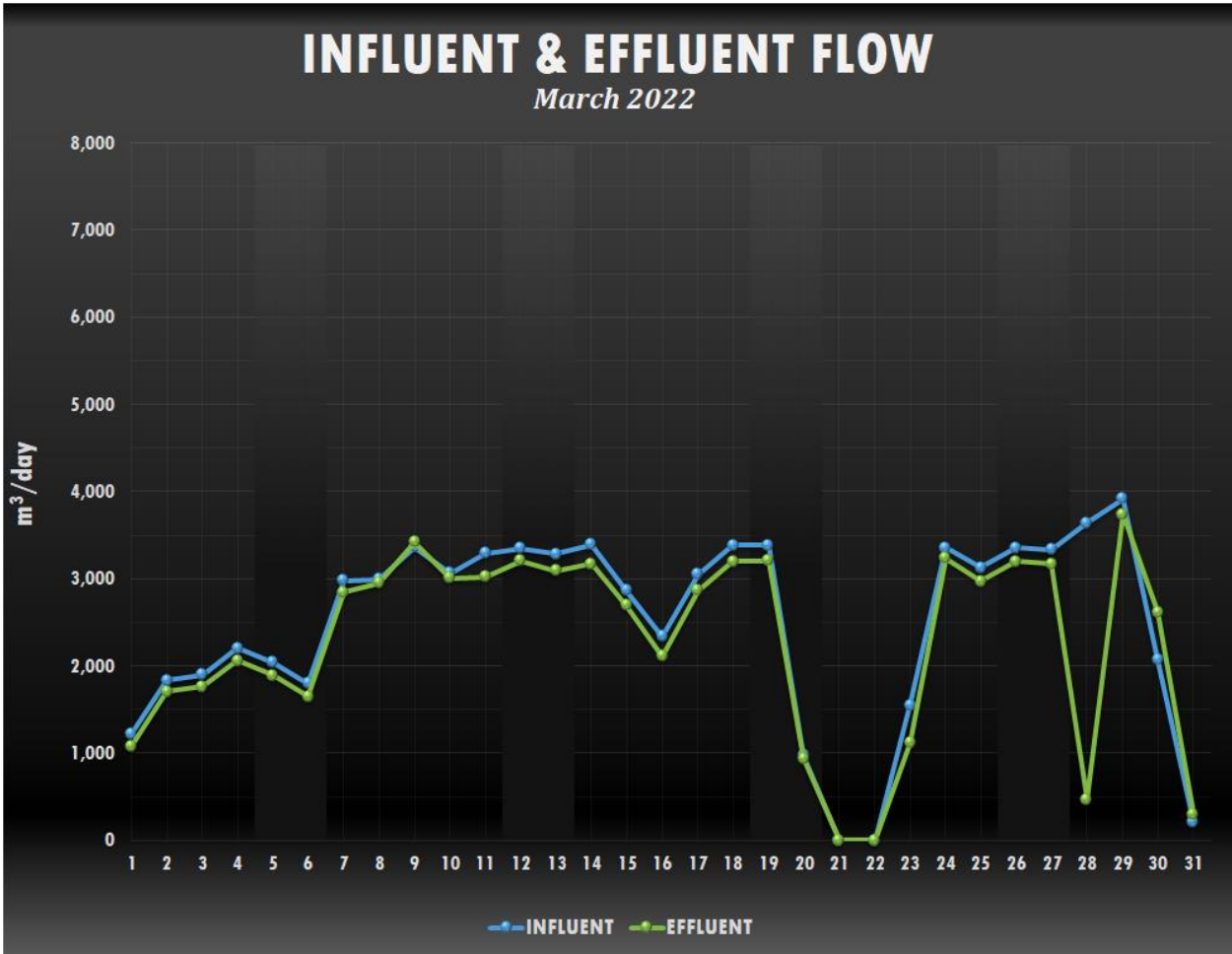
Enhance
Sense
of
Community

- Submitted a Water Saving Tip to the Corn Husk Chronicles

Potable Water Consumption



WWTP Influent & Effluent Flow







TOWN OF
TABER

DEPARTMENT REPORT

March 2022

DEPARTMENT: Finance



Strategic Plan Alignment	Associated Projects & Tasks
 <p>Improve Internal & External Communications</p>	<ul style="list-style-type: none">• Upgrade multiple systems and firmware.• Continue the 2022 Annual Computer Replacement.•
 <p>Define & Practice Good Governance</p>	<ul style="list-style-type: none">• Complete the IT KPI Report.• Renew multiple licenses and subscriptions.• Daily Procurement Activities• Annual Asphalt Patching – RFP Award• Procurement Support – TPS Annual Vehicle Replacement• Administration SUV Lease – ITQ Posting• Aquafun Changeroom Tile Replacement – ITQ Posting• Rubber Tire Excavator – Draft RFP• Aquafun Locker Replacement – Draft ITQ• Audit Committee meeting and the presentation of 2021 Financial Statements.• Prepared the first draft of the Mill Rates• Prepared the Capital Variance report and the Carry forwards to 2022• Attended various meetings• Daily financial activities





DEPARTMENT REPORT

March 2022

DEPARTMENT: Economic Development

Strategic Plan Alignment	Associated Projects & Tasks
 <p data-bbox="318 1037 467 1140">Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> • Issued 7 Business Licenses in March, a mixture of resident licenses, temporary licenses, and home occupations. • Attended Southern Alberta Economic Roundtable Virtual Gathering • Assisted with the set up and organisation of the JEDC meeting, attended the meeting and sent out minutes post meeting. • Research into the Alberta Rural Renewal Immigration Strategy – connecting with potential community partners, local businesses, and Alberta government. • Attended meetings with local businesses interested in the Rural Renewal Immigration Strategy. • Answered questions and inquiries about local land available for sale in Taber. • Started looking into planning and bringing back the Business Brunches, in partnership with TDCALA, Chamber and JEDC. • Attended a Prairies Canada & CPFC Meeting in regard to promoting the CPFC. • Met with ExecuServ program, an EI sponsored self employment program that helps supports unemployed entrepreneurs during their start up phase. Received promotional materials to have on hand. • Attended CornFest planning meeting. • Attended Chamber of Commerce’s Local First Meeting. • Attended Southgrow’s Economic Development Summit in Carmangay, with topics such as economic recovery, rural physician attraction and immigration initiatives/workforce. • Researched the Claresholm Immigration Initiative, as requested by Council. • Initial research into post secondary training options in Taber.
 <p data-bbox="282 1675 492 1778">Improve Internal & External Communications</p>	<ul style="list-style-type: none"> • Continued to maintain presence on LinkedIn and Twitter for Economic Development, posting 2-4 times a month on each platform. • Updated information on the CPFC website, in collaboration with Community Futures. • Attended meeting with Chamber President & Administrator.




 <p>Define & Practice Good Governance</p>	<ul style="list-style-type: none"> • Assisted local church in looking for land options for a new building. • Continued refining of the Investment Incentive Bylaw, with a presentation to Council. • Promoting the Investment Incentive Bylaw. Initiate the application package for businesses. • Continued work on the Food Truck Bylaws & Guidelines – to be presented to Council with the updated Business License Bylaw in May. • Attended sessions with the Alberta Healthy Community Symposium with the topics of building healthier communities and helping bridge the disconnect communities have felt during covid. • Met with a rep from Alberta Jobs, Economy & Innovation to discuss Taber’s strengths and how we can offer our resources/opportunities on a provincial level. • Continued work and research on updating the Business License Bylaw.
 <p>Enhance Sense of Community</p>	



DEPARTMENT REPORT

March 2022

DEPARTMENT: Planning

Strategic Plan Alignment	Associated Projects & Tasks
 <p data-bbox="318 814 462 915">Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> • Answered a variety of calls from residents and businesses, providing information and guidance on the Land Use Bylaw, Development Permits, Business Licensing, and other miscellaneous requests. • Issued 8 Compliance Certificates in March, and 20 so far in 2022. • Issued 9 Development Permits in March, and 25 so far in 2022. • Issued 0 Portable Sign Permit Renewals in March, and 1 so far in 2022. • Facilitating 2 subdivision applications, 1 can be endorsed once subdivision conditions have been met. 1 subdivision was sent to Land Titles for registration, and 0 are in circulation for internal and external review. Working with Developers to conduct site inspections and return securities where appropriate. • Working with Developer of Westview Neighbourhood Commercial Site in relation to their subdivision and development permit files. • Ongoing work related to Meadows of Taber construction.
 <p data-bbox="282 1226 492 1327">Improve Internal & External Communications</p>	<ul style="list-style-type: none"> • Preparation of RFD's and attendance at two Council meetings. • Participated in the Safety Codes Council Audit
 <p data-bbox="305 1587 462 1696">Define & Practice Good Governance</p>	<ul style="list-style-type: none"> • Facilitated Municipal Planning Commission meeting on the third Monday of the month. • Attended Council Agenda setting meetings and after Council review. • Weekly Taber Times advertising for projects, ensuring meeting MGA advertising requirements. • Ongoing enforcement of Land Use Bylaw infractions on a complaint basis, or as a result of drive-by checks by staff. • Facilitating Development and Building Permit inspections to ensure projects are completed and deposits can be returned where necessary. • Worked on Consolidating the Land Use Bylaw Amendments into the Land Use Bylaw.



Enhance
Sense
of
Community



- Continuing work on Gateway Signage refresh.
- Team member attended Taber Pheasant Festival planning meeting.





DEPARTMENT REPORT

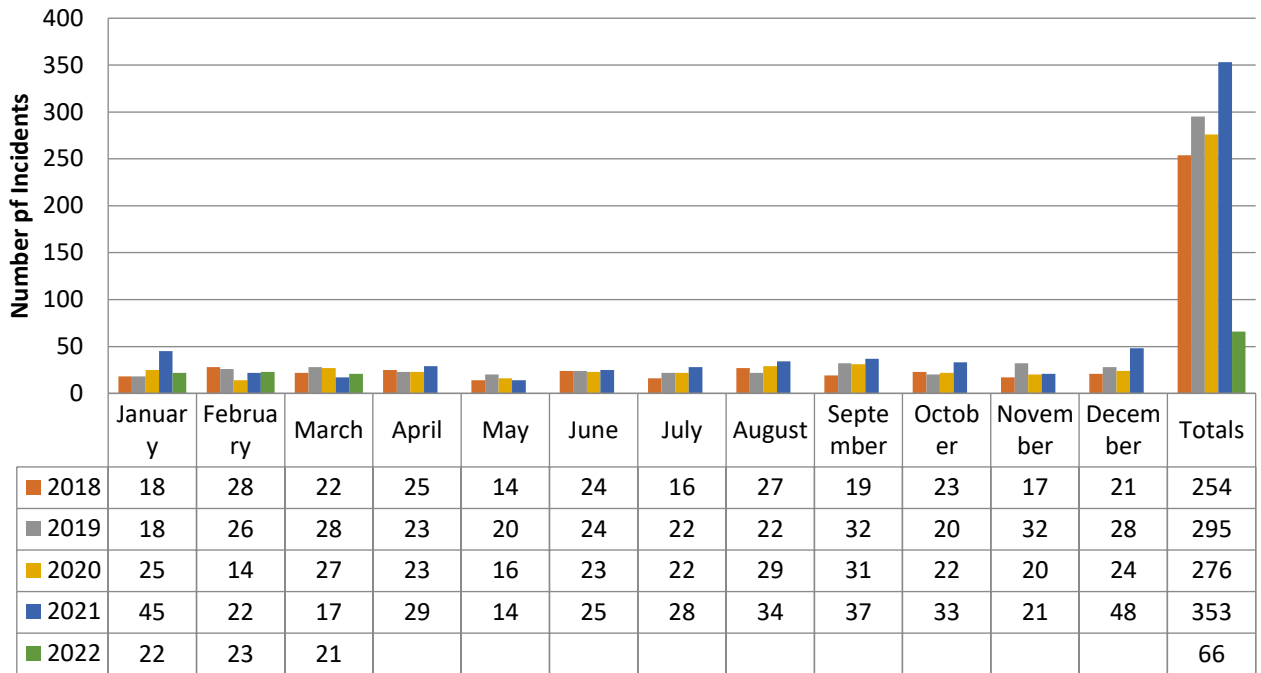
March 2022

DEPARTMENT: FIRE DEPARTMENT

Strategic Plan Alignment	Associated Projects & Tasks
 <p>Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> • Fire Chief Chair of the Core Competency Committee Working with the Alberta Fire Chief Association to build the Provincial Toolbox standardizing the fire service in Alberta, this term is 2021-2023. • Fire Chief Working on the Alberta Fire Training Conference for the fall of 2022 • AC West continues work with the Alberta Fire Training Officers Association • Partnered with Picture Butte, Coalhurst Fire Departments in RFQ of Self-Contained Breathing Apparatus purchase. • Fire Prevention & Safety Program continues to be well received in the community. The program is funded through the Taber Firefighters Association and local businesses and service groups through donations. The monies received are used for educational materials for students and the public as well as the Smoke Alarm Exchange program through which Taber Fire Department has been able to exchange more than 600 expired or obsolete smoke alarms for the residents of Taber. This part of the program is especially important for the safety, education and awareness for all our residents. • 3 members continue to serve on the Taber Charity Auction Committee with new organizing Committee.
 <p>Improve Internal & External Communications</p>	<ul style="list-style-type: none"> • Continues to work with Provincial Medical First Responder Training Committee on COVID 19 Provincial response. • Continue to Post on Facebook, keeping the community involved; TFD is now on Instagram as well • Safety Codes Council audit completed awaiting the official report however positive feedback was received verbally, this audit is completed every 5 years.

 <p>Define & Practice Good Governance</p>	<p>Fire Training: This time indicates the training of the Fire Department in the month.</p> <ul style="list-style-type: none"> • Past month - 417 hours of firefighter training • Past 12 months - 5329 hours of firefighter training • 9 students continuing NFPA 1021 Fire Officer I course with completion scheduled for mid- April • 6 Students continue in their NFPA 1001 L2 Firefighter course • Assistant Chief of Training attended a two day Before Occupational Stress training session in Lethbridge • 4 firefighters underwent interview and testing process for one Lieutenant vacancy • Recruitment drive wrapped up with 7 applicants successful in the interview and physical ability testing; scheduled to undergo orientation training in April • We hosted two Fire Training Centre rentals in March – MD of Taber Fire Service and Picture Butte Emergency Services <p>Fire Prevention:</p> <ul style="list-style-type: none"> • Fire inspections 10 • Smoke alarm installation 4 exchanges • Fire investigations 1 • Flammable Liquid Storage Tank inspections: 0 • Arson Investigation Presentation at Taber Police Service for 2022 Cadet Class
 <p>Enhance Sense of Community</p>	<ul style="list-style-type: none"> • 1529 hours volunteer service over the last 12 months outside of training and call responses • 38 Kindergarten students + teachers attended station for a Fire Hall Tour • 1 individual and staff member from Taber Special Needs attended station for Fire Hall Tour • 8 members attended the Coldest Night of the year event • Two members attended swearing in ceremony for Inspector Gyepesi • One member attended retirement for Lorraine Clark • Three members attended funeral in Castor, AB for fallen firefighter Stephen Rayfield • AC Swarbrick resumed the monthly drive around with Planning Department

Comparison of year by month with totals 2018-2022



Year to date LAST year; 84 calls. Total Calls for **March - 21**. Year to date THIS year; **66** calls

Total call volume over the last 4 years: **1176** Calls

CALLS BY TYPE

Structure Fire – 0	Public Assist – 9	MVC – 0
Rubbish/Grass Fire – 0	Hazmat – 0	Alarm Call – 3
MFR – 9	Mutual Aid – 0	Vehicle Fire – 0



DEPARTMENT REPORT

March 2022

DEPARTMENT: Administrative Services

Strategic Plan Alignment	Associated Projects & Tasks
 <p data-bbox="316 632 464 730">Develop Community & Promote Growth</p>	<ul data-bbox="657 457 1484 695" style="list-style-type: none"> Continued to oversee preparations for the AJTMA Conference hosted by Taber Reviewed current arrangements and discussed leaseholder requests with various leaseholders; Motocross, Curling Club, Library Liaising, approving and follow-up on various facility maintenance project requests
 <p data-bbox="284 953 492 1052">Improve Internal & External Communications</p>	<ul data-bbox="657 745 1484 1087" style="list-style-type: none"> Arrangements made for contact with Czech Ambassador in Ottawa, and Consul General of Japan in Calgary, and their various staff, by the Mayor and CAO Thibault Cemsites Mapping Overlay Project Reviewed and edited multiple communications / contracts and correspondence from other departments Follow-up on Council requests related to Council Action Items Held weekly meetings with Administrative Services staff to receive updates, assign tasks, and check-in Attended the Director's meeting
 <p data-bbox="305 1486 464 1591">Define & Practice Good Governance</p>	<ul data-bbox="657 1102 1484 1787" style="list-style-type: none"> Liaised with legal and other departments Conference call for discussion of return of Council Strategic Planning consultant Participated in Taber Police Association Negotiations Fielded a variety of FOIP questions Attended Parliamentarian training Liaised with Returning Officer related to Campaign Disclosure statement submissions Attended Council pre-agenda setting Administrative meeting Attended Council agenda setting meetings with the CAO, Mayor and Deputy Mayor Attended the Regular Meetings of Council Reviewed department purchases, as well as facilities maintenance Preparations for Council meetings Kept updated on eCompliance program for Health and Safety Attended monthly Administration Building health and safety meetings (via email during COVID) Continued the reviewing various bylaw, policy and procedure documents for formulation



Enhance
Sense
of
Community

- Many conversations related to requirements for the Mayor's trip to Siaya, such as formulating flights, liaising with agents, formulating VISA requirements, insurance, etc.
- Participated in serving at staff breakfast event
- Oversaw or arranged for the Mayor and Council's attendance at various meetings with required/requested items
- Fielded various department requests from citizens and internal clients







TOWN OF
TABER

DEPARTMENT REPORT

DEPARTMENT: Administrative Services

(Communications and Projects Coordinator)

Strategic Plan Alignment	Associated Projects & Tasks
 <p>Develop Community & Promote Growth</p>	<ul style="list-style-type: none"> Assisted as backup Cemetery Clerk when necessary (this includes preparing burial orders, pre-need contracts, etc.)
 <p>Improve Internal & External Communications</p>	<ul style="list-style-type: none"> Carrying out initiatives as outlined in the 2021-2023 Communications Plan Following through on 2022 editorial calendar; general outline of a year's worth of stories, information, and digital content for Town communications Fielded various questions from the public as transferred to communications Submitted Taber Times Ads: regular ads and other various ads as needed Compiled and submitted all 52 weekly Taber Times ads for 2022 Released April Corn Husk Chronicles Drafted May Corn Husk Chronicles Continued to make edits and updates to the Town's website pages to ensure accuracy and relevance Actively increased engagement on social media by posting current events, upcoming programming, new projects, etc. Responded to the public's questions and feedback on our social media accounts, or referred them to appropriate source for info Scheduled interviews with local media personnel and key spokespersons for Town projects and initiatives when necessary. Researched best practices for various communications initiatives through the Alberta Municipal Communicators group. Maintained log-ins for Alberta Emergency Alerts in order to maintain certification. Coordinated with Departments on their requests for communications (this includes designing materials, writing copy, offering communications advice, and providing training on communications initiatives) Assisted with requests for writing for cards, speeches, and other written materials Assisted with photography for various events and presentations where required.

	<ul style="list-style-type: none"> • Coordinated with the Recreation Department to provide assistance with their editorial calendar for social media and to provide guidance on the Visual Identity Standards • Wrote a story on the Combined Heat and Power Units at the Aquafun Centre for social media to fulfil grant requirements. • Preparing for the annual Communications Survey to be released in May
 <p>Define & Practice Good Governance</p>	<ul style="list-style-type: none"> • Continued upkeep with our Employee Recognition Program (includes setting up the email-based program, notifying Directors of staff milestones, ensuring orders are places in a timely fashion, wrapping gifts, and scheduling pickup of gifts) • Attended regular After-Council meetings with Director team • Assisting with upkeep of oil and gas leases and rent review notices • Responded with availability for Southern Alberta All-Hazards Incident Management Team scheduling in case of being called out to an emergency in an IO function. • Presented the Town’s social media policies for their annual renewal by Council. • Booked as an Information Officer mentor as a fully-trained member of the Southern Alberta All Hazards Incident Management Team. Will provide mentorship to other IOs for the MD of Willow Creek when they do regional training in fall 2022. • Booked by Alberta Emergency Management Agency Field Rep to help teach an Information Officer course for other municipalities in the spring as a Subject Matter Expert. • Wrote and submitted the AWWOA award for a staff member under the direction of the Public Works Director, and wrote subsequent media release for the same.
 <p>Enhance Sense of Community</p>	<ul style="list-style-type: none"> • Collaborating with ACE Coordinator to implement the 2022 ACE Communications Plan and editorial calendar for all Town-planned events in the coming year. Emphasis placed on communicating events earlier and more often. • As per the above, fashioned design work for the Town’s 2022 events (to be released when advertising for events commences), compiled and submitted the list of events to Community Futures for the Visit Taber website, and preparing a list to be provided to for other regional tourism sites (for increased tourist views for our events)



DEPARTMENT REPORT

Taber Memorial Gardens


Statistics Provided from: March 1, 2022 to March 31, 2022	
SERVICE PROVIDED	STATISTICS
Burials	8
Pre-Planning Purchases	6
Columbarium Transactions	2
Monument Permits	1
Disinter/Reinter	0
Transfer of Burial Rights	2
Public Concerns	1
Grave Searches from the Public	0
Grave Searches from Monument Companies	0
Inquiries from other Municipalities	0



DEPARTMENT REPORT

March 2022

DEPARTMENT: CAO

Strategic Plan Alignment	Associated Projects & Tasks
 <p data-bbox="318 657 462 758">Develop Community & Promote Growth</p>	<ul data-bbox="634 459 1409 751" style="list-style-type: none"> • Meeting with M.D. of Taber CAO (various service discussions) • Presentation to Barnwell elected officials (water agreement) • Economic Development lunch with Determination Drilling • Attended a joint economic development virtual meeting • Taber energy initiative meeting (external consultant) • Virtual meeting with the Czech ambassador • Virtual meeting with the Japanese consulate • Meadows project meeting
 <p data-bbox="282 982 492 1083">Improve Internal & External Communications</p>	<ul data-bbox="634 800 1474 974" style="list-style-type: none"> • Attended various committee, commission, board, & staff meetings • Social Club meeting • Quarterly Management Team meeting • Staff pancake breakfast event • Staff curling event
 <p data-bbox="305 1371 462 1486">Define & Practice Good Governance</p>	<ul data-bbox="634 1104 1430 1566" style="list-style-type: none"> • Reviewed and/or approved various applications, RFD's, bylaws, policies, procedures • Council meeting agenda preparation meetings • MSI fund allocation discussion with Municipal Affairs • Emergency Management meeting • Attended internally hosted financial information session • CUPE meetings • Parliamentary training • Continuous work on multiple agreements in preparation for negotiations • TPS negotiations • Safety Codes audit discussion and hand over from external consultant to internal employee
 <p data-bbox="302 1766 462 1875">Enhance Sense of Community</p>	<ul data-bbox="634 1583 1130 1646" style="list-style-type: none"> • Met with local business owners • Chamber of Commerce lunch meeting



Council Request for Decision

Meeting Date: April 25, 2022

Subject:
Mayor and Councillor Reports (Verbal)

Recommendation:
No motion is required.

Background:
Updates are provided verbally to inform Council of individual elected official activity. This could come in the form of meeting attendance to Council's Boards, Commissions, Committees, ad hoc organizations or meetings intended to strengthen municipal reputation and visibility.

Legislation / Authority:
MGA, Section 207(c)

Strategic Plan Alignment:
Governance:
Build partnerships with other governments and organizations where synergies may exist.

Financial Implication:
N/A

Service Level / Staff Resource Implication:
The service level will remain status quo.

Justification:
To keep all of Council informed of elected official activity.

Alternative(s):
Council could seek clarification on any of the matters.

Attachment(s): None.



APPROVALS:

Originated By:
Raeanne Keer

Chief Administrative Officer (CAO) or Designate: _____

Council Request for Decision

Meeting Date: April 25, 2022

Subject:
Standing Item - Council Requests

Recommendation:

That Council uses this standing agenda item opportunity to provide policy or governance direction to Administration.

Background:

The Municipal Government Act only allows Mayor and Council to act by resolution or bylaw, not separately through individual direction to administration. If one member wishes to see action on a certain item that requires the deployment or diversion of municipal resources, that does not mean all or even a majority of the other six members want Town resources used in that manner. Also, it is likely that all of Council and the public want to know about issues of concern and interest in Taber, so this conversation should be shared for better governance.

To assist in this information sharing and ensure agreement on the relative importance of activities, and to facilitate a common understanding, Council established a standing item on Council agendas that would allow the Mayor and Councilors to raise issues of individual concern. This allows discussion amongst Council and with administration on how best to deal with these concerns. It is an opportunity for Council to provide suggestions or direction to administration as to how best to proceed.

The intention of this RFD is for policy or governance items to be brought forward from the floor at the meeting.

Legislation / Authority:

Municipal Government Act, Section 153, Section 154, Section 180, and Section 249.

Strategic Plan Alignment:

Improve Internal & External Communications

Establish appropriate communication protocols between Council and Administration.



Financial Implication:

The financial implication will vary depending on the discussion outcomes but should consider the alignment of Town facility and service provision with the approved budget.

Service Level / Staff Resource Implication:

Having a regular Council discussion about service levels will improve the ability of administration to meet the expectations of Council rather than dealing with the requests of individuals on an ad hoc basis.

Justification:

This will bring administration efficiencies and the better alignment of services and expenditures with the budget. It will also help improve communication protocols and adherence to the *Municipal Government Act*.

Alternative(s):

Alternatives will vary based on the discussion.

Attachment(s): Action Item Listing

APPROVALS:

Originated By:
Raeanne Keer

Chief Administrative Officer (CAO) or Designate: _____

Council Date	Resolution #	Resolution	Assigned To	Completed?	Request Return To Council by?
Jan 10, 2022	8/2022	MOVED Councillor Rudd that Council directs Administration to monitor the current situation of the land located on 56 th Avenue, and to be further investigated by Public Works to ensure appropriate germination that would stabilize the property in question and be checked on in the spring, by the end of May, and by July 1 st in the growing season.	Public Works	<i>In Progress</i>	Update at the end of May and by July 1 st .
Mar 14, 2022	96/2022	MOVED by Councillor Brewin that Council re-examines the speed zone in front of Ace Place for a school zone and the justification for it, referring it towards the Traffic Committee and for it to come back to Council.	Traffic Committee/ Public Works	<i>In Progress</i>	Not Stated

** Once items have been designated completed, they will be removed from this listed at the next Council meeting*