



## **AGENDA**

REGULAR MEETING OF THE AUDIT COMMITTEE OF THE TOWN OF TABER, TO BE HELD IN THE COUNCIL CHAMBERS, ADMINISTRATION BUILDING, ON NOVEMBER 12, 2020 AT 9:00 AM.

	<b><u>MOTION</u></b>
<b>1. CALL TO ORDER</b>	
<b>2. ADOPTION OF THE AGENDA</b>	<b>x</b>
<b>3. ADOPTION OF THE MINUTES</b>	<b>x</b>
3.1 Minutes - Audit Committee meeting of August 12, 2020	
<b>4. BUSINESS ARISING FROM THE MINUTES</b>	
<b>5. ACTION ITEMS</b>	<b>x</b>
5.1 Grant Summary and Disc Golf	
<b>6. DELEGATIONS</b>	
<b>7. MEDIA INQUIRIES</b>	
<b>8. CLOSED SESSION</b>	<b>x</b>
8.1 3rd Quarter Financial Statements – FOIP S.24 – Advice from Officials	
<b>9. OPEN SESSION</b>	<b>x</b>
<b>10. CLOSE OF MEETING</b>	<b>x</b>

## **Audit Committee Request for Decision**

**Meeting Date: November 12, 2020**

**Subject:**

Minutes - Audit Committee meeting of August 12, 2020

**Recommendation:**

That the Audit Committee adopts the minutes of the Audit Committee Meeting held on August 12, 2020 as presented.

**Background:**

N/A

**Legislation / Authority:**

MGA Section 208(1)(a)(c)

**Strategic Plan Alignment:**

Define and Practice Good Governance

**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):**

That the Audit Committee adopts the minutes of the Audit Committee Meeting held on August 12, 2020, as amended.

**Attachment(s):** Minutes of the August 12, 2020 Audit Committee Meeting

**APPROVALS:**

**Originated By:** John Orwa

**Chief Administrative Officer (CAO) or Designate:** \_\_\_\_\_

MINUTES OF THE REGULAR MEETING OF THE AUDIT COMMITTEE  
OF THE TOWN OF TABER, IN THE PROVINCE OF ALBERTA, HELD  
IN THE COUNCIL CHAMBERS, ADMINISTRATION BUILDING, ON  
AUGUST 12, 2020, AT 9:00 AM.

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**Chairperson**

Louie Tams

**Councillors**

Garth Bekkering

Joe Strojwas

**Chief Administrative Officer**

Cory Armfelt

**Staff**

John Orwa

Donna Weiss

**Absent**

Mayor Andrew Prokop

**CALL TO ORDER**

Councillor Tams called the Meeting to order at 9:00 AM

**ADOPTION OF THE AGENDA**

Councillor Tams inquired if there were any additions or deletions to the agenda and advised that there were none.

RES. 24/2020 MOVED by Councillor Strojwas that the Agenda be adopted as presented.

CARRIED UNANIMOUSLY

**ADOPTION OF THE MINUTES**

Councillor Bekkering recused himself from voting on this item as he was not present at the June 10, 2020 meeting.

RES. 25/2020 MOVED by Councillor Strojwas that the Audit Committee adopts the minutes of the Audit Committee held on June 10, 2020.

CARRIED UNANIMOUSLY

**BUSINESS ARISING FROM THE MINUTES**

NONE

**ACTION ITEMS**

NONE

**DELEGATIONS**

NONE

**MEDIA INQUIRIES**

NONE

**CLOSED SESSION**

RES. 26/2020 MOVED by Councillor Bekkering that the Audit Committee moves to closed session to discuss matters related to FOIP Section, 24, Advice from Officials.

CARRIED UNANIMOUSLY AT 9:01 AM

**OPEN SESSION**

RES.27/2020 MOVED by Councillor Strojwas that the Audit Committee reconvenes into open session.

CARRIED UNANIMOUSLY

RES. 28/2020 MOVED by Councillor Bekkering that the Audit Committee accepts the Grant Success discussion and the 2<sup>nd</sup> Quarter Financial Statements for information and that Administration provides a copy of the Grant Success summary to Council and that the Audit Committee recommends to Council that it approves the 2nd Quarter Draft Financial statements for the six months ended June 30, 2020.

CARRIED UNANIMOUSLY

**CLOSE OF MEETING**

RES. 29/2020 MOVED by Councillor Strojwas that this meeting of the Town of Taber Audit Committee is hereby closed.

CARRIED UNANIMOUSLY AT 9:37 AM

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MAYOR

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CHIEF ADMINISTRATIVE OFFICER

## Audit Committee Request for Decision

**Meeting Date: November 12, 2020**

**Subject:**

Grant Summary and Disc Golf

**Recommendation:**

1. That the Audit Committee accepts the Grant Summary for information.
2. That the Audit Committee recommends to Council that the Disc Golf project be brought back to Council for discussion.

**Background:**

Administration has provided an updated grant summary for discussion. This summary gives a breakdown of the grants applied for, grants approved and grants received.

In regards to the Blue Cross grant for Disc Golf:

Administration applied for the Alberta Blue Cross COVID Funding grant in anticipation of a potential future disc golf course.

Mr. Friesen contacted Administration requesting to address the Recreation Board and Council to present the idea of building a Disc Golf Course at the Taber Trout Pond or West of the Paintball lease space.

The following motion was made at the September 3, 2020 Recreation Board meeting:

Res. 16/2020 MOVED by B. McCoy that the Recreation Board accept the presentation made by William Friesen and Johnny Thiessen as information and support their initiative to be presented to Council at a future Council meeting.

CARRIED UNANIMOUSLY

Mr. Friesen presented to Council as a delegation on September 28, 2020. The Following resolution was made:

RES. 404/2020 MOVED by Councillor Brewin that Council accepts the information presented by the Disc Golf Delegation for information purposes.

CARRIED UNANIMOUSLY

The Blue Cross grant was approved in the amount of \$5,000. The grant is designated to cover the cost of nine disc golf targets and sixty discs, to be lent out, free of charge from the Aquafun Centre. Administration is recommending an alternate location, on the south side of the Trout Pond, and would like to bring this back to Council for discussion, based on the successful grant application.

In addition, as discussed, at the November 2, 2020 Special Meeting of Council, the MOST guidelines have been attached for further discussion with the Audit Committee.

**Legislation / Authority:**

Audit Committee Policy C-5

**Strategic Plan Alignment:**

Define and Practice Good Governance

**Financial Implication:**

This will be dependent on operational variables

**Service Level / Staff Resource Implication:**

Increased in service levels to the community with additional recreational opportunity.

Increase in staff resources required with the development of the course and the additional mowing requirements to maintain the area.

**Justification:**

Res. 548/2017- Grant Application Approval Process

**Alternative(s):**

That the Audit Committee does not recommend to Council that the Disc Golf project be brought back to Council for discussion.

**Attachment(s):** Grant Summary  
Res. 548/2017 - Grant Application Approval Process  
Municipal Operating Support Transfer (MOST) Guidelines





**APPROVALS:**

**Originated By:** John Orwa

**Chief Administrative Officer (CAO) or Designate:** \_\_\_\_\_

### Grants Since Jan 1, 2020

Name	Project	Amount	Comments
<b>Grants Received (in the bank)</b>			
Alberta Community Partnership (ACP)	Financial Officer Intern	\$ 23,000.00	
Alberta Municipal Water and Wastewater (AMWWP)	North Pump Station Upgrades	\$ 175,000.00	
Grants in Place of Taxes		\$ 24,766.44	Reoccurring
Fire Services Training Program		\$ 13,136.00	Reoccurring
911 Grant		\$ 70,883.75	Reoccurring
Federal Gas Tax Fund (FGTF)		\$ 952,366.00	2019 allocation received in 2020
Municipal Sustainability Initiative (MSI) Operating		\$ 64,623.00	Reoccurring
REC MCCAC	Aquafun Centre Scoping Audit	\$ 4,851.00	
REC MCCAC	Taber Community Centre Scoping Audit	\$ 4,851.00	
Veterans Affairs Canada	Cenotaph Park Restorations	\$ 11,586.00	
Alberta Environment and Parks	East Industrial Storm Pond	\$ 90,000.00	Fines paid to Alberta Environment and Parks from Lantic in form of a grant to the wetland
Police Grant		\$ 34,669.24	Reoccurring
Municipal Policing Assistance Grant		\$ 133,712.00	Reoccurring
Police Officer Grant		\$ 50,000.00	Reoccurring
<b>Lethbridge Community Foundations</b>	<b>Taber Handi-Bus</b>	<b>\$ 2,320.00</b>	
		\$ 1,655,764.43	
<b>Approved Grants (Not Received)</b>			
Investing in Canada Infrastructure (ICIP)	CO2 Injector & East Industrial Storm Pond	\$ 2,707,000.00	Announced August 4, 2020
Municipal Sustainability Initiative (MSI) Capital	Cast Iron Replacement & 56 Ave & CO2 Injecto	\$ 1,710,924.00	Applications submitted
Federal Gas Tax Fund (FGTF)	Cast Iron Replacement & Surface Works	\$ 482,096.00	Applications submitted
Provincial Funding	CO2 Injector	\$ 146,652.00	
Alberta Municipal Water and Wastewater (AMWWP)	Raw Water Pump Station	\$ 1,429,000.00	Announced July 10, 2020
Farm Credit Canada Agrispirit	LED Lights at Pool	\$ 25,000.00	
<b>Blue Cross</b>	<b>Disc Golf</b>	<b>\$ 5,000.00</b>	
Alberta Recycling	Tire Marshalling Cells	\$ 20,520.00	
Recreation Energy Conservation - Municipal Climate Change	Aquafun Centre Scoping Audit	\$ 4,851.00	Other 50% received with implementation project or requested from vendor
Recreation Energy Conservation - Municipal Climate Change	Taber Community Centre Scoping Audit	\$ 4,851.00	Other 50% received with implementation project or requested from vendor
Recreation Energy Conservation - Municipal Climate Change	Aquafun Centre Engineering Study	\$ 10,880.00	
Recreation Energy Conservation - Municipal Climate Change	Aquafun Lighting	\$ 27,837.00	
Recreation Energy Conservation - Municipal Climate Change	Taber Community Centre Lighting	\$ 80,010.75	
<b>Municipal Operating Support Program (MOST)</b>	<b>Covid operating funding</b>	<b>\$ 858,411.00</b>	<b>Covid Funding Relief</b>
		\$ 7,513,032.75	
<b>Anticipated Grants</b>			
Municipal Stimulus Program- waiting for approval for the Parking lot application		\$ 1,001,829.00	Stimulus
		\$ 1,001,829.00	
<b>Applied For (Awaiting Results)</b>			
Kraft Hockeyville Canada	Arena Upgrades	\$ 250,000.00	
REC MCCAC	Aquafun Centre Implementation Project (CHP)	\$ 375,750.00	
Community Facility Enhancement Program	Lost Paws Society	\$ 60,000.00	
Community Facility Enhancement Program	Wheelchair Westview Playground	\$ 60,000.00	
Alberta Conservation Association	Trout Pond Boardwalk	\$ 100,000.00	
Seniors Week	Host Seniors Week	\$ 5,000.00	
Jumpstart	Wheelchair Lift	\$ 14,580.00	
Participaction	Participaction Week	\$ 1,000.00	
Co-op	Natural Playground at Trout Pond	\$ 119,414.00	
Fortis	Trees at Trout Pond	\$ 2,500.00	
Alberta Culture Days	Taber Culture Days	\$ 9,820.00	
Federation of Canadian Municipalities (FCM)	Asset Management	\$ 50,000.00	
Kal RePlay Fund	Path at Cenotaph	\$ 20,655.00	
Equus	THD & Lost Paws & TCAPS & Auxiliary Police	\$ 8,000.00	

Small and Medium Business Relaunch	Taber Public Library	\$	750.00	
Rural Communities Foundation	Taber Public Library	\$	11,840.00	
Rural Communities Foundation	Town of Taber	\$	100,000.00	
Gender Equality in Recreation	Auditorium- Equipment	\$	2,500.00	
Choosewell	Disc Golf	\$	5,000.00	
Community Investment Program	Taber Public Library	\$	3,600.00	
Bell- specifically to get Indigenous participation	Taber Public Library- Indigenous Participation	\$	15,800.00	Eagle spirit and TPL
Lethbridge Community Foundations	Taber Public Library	\$	11,840.00	
Blue Cross	Taber Handi-Bus PPE	\$	2,320.00	
Seniors	Taber Public Library	\$	5,000.00	
Red Cross	PPE for Recreation	\$	5,000.00	
		\$	1,240,369.00	

**In Progress Grants**

Canadian Heritage	Canada Day Grant	\$	5,000.00	Due in 2 weeks
Canadian Mortgage and Housing Corporation	Rapid Housing Initiative	\$	1,000,000.00	Might be more depending on the new info received
		\$	1,005,000.00	

\$ 10,170,626.18 Total grants received & anticipated to receive  
 \$ 12,415,995.18 **Total grants applied for**

## **ACTION ITEMS – CONT'D**

### **A) 2018 - 2020 Draft Capital Projects – CONT'D**

RES. 547/2017      MOVED by Councillor Brewin that Council moves the UTV Replacement 5-11 from the 2020 Capital Budget to the 2019 Capital Budget in the amount of \$15,000.00, from Reserves.

CARRIED

### **B) Grant Application Approval Process**

C. Armfelt stated that previously when Administration applied for grants it became very time consuming and caused tight deadlines between presenting them to Council and the submission deadlines. He stated that Administration is recommending that Council allow the Mayor to provide a letter of support for all regular grants with an exception of grants that require a specified Council resolution before submission.

**RES. 548/2017**      **MOVED by Councillor Strojwas that Council gives the Mayor approval to provide a letter of support for all regular grants, except where a Council resolution is required.**

**CARRIED UNANIMOUSLY**

### **C) Communities in Bloom**

A. Holmen, Director of Recreation, presented the variety of different methods and service levels that Municipalities work with Communities in Bloom. This item was a follow-up to a previous Council inquiry.

RES. 549/2017      MOVED by Councillor Garner that Council accepts the information regarding Communities in Bloom as presented.

CARRIED UNANIMOUSLY

# Municipal Operating Support Transfer (MOST)

## *Program Guidelines*

# Guidelines

These guidelines are intended to assist local governments participating in the Municipal Operating Support Transfer (MOST) in complying with the program terms and conditions. Local governments include municipal authorities, Metis Settlements, and the Townsite of Redwood Meadows (referred to as 'municipalities' in these guidelines).

## 1. Program Objectives

Through the MOST, the Government of Alberta (GOA) and the Government of Canada are providing funding to support municipalities, which have experienced significant operating impacts due to the COVID-19 pandemic. Funding will be used for incremental operating costs incurred due to COVID-19 response and restart, as well as other operating losses or deficits incurred as a result of COVID-19 impacts on revenues and operations. This funding is provided through two separate allocations: general operating, and public transit support. Funding provided under both components will be administered together.

## 2. Key Dates and Contacts

ACTIVITY	TIMELINE	QUESTIONS? CONTACT
<b>Executed Memorandum of Agreement</b>	<b>Submit by October 30, 2020</b>	
Payment	Once memorandum of agreement has been signed	Call a Grant Advisor at 780-422-7125 (toll-free 310-0000), or email <a href="mailto:MA.MunicipalStimulus@gov.ab.ca">MA.MunicipalStimulus@gov.ab.ca</a>
<b>Deadline to spend funds</b>	<b>March 31, 2021</b>	
Statement of Funding and Expenditures (SFE)	Due July 2, 2021	

## 3. Memorandum of Agreement

The Memorandum of Agreement (MOA) will be e-mailed to municipalities, and will cover both the general operating and public transit allocations. The MOA must be signed by the Chief Elected Official and Chief Administrative Officer or duly authorized signing officer. Municipalities should

complete the MOA, including witnesses for each signatory, and scan and submit them via email to [MA.MunicipalStimulus@gov.ab.ca](mailto:MA.MunicipalStimulus@gov.ab.ca).

**A duly executed MOA is sufficient to trigger payment. There is no application form for MOST.**

Questions related to the submission of the MOA or reporting documents can be directed to a Grant Advisor by calling 780-422-7125 (toll-free 310-0000) or [MA.MunicipalStimulus@gov.ab.ca](mailto:MA.MunicipalStimulus@gov.ab.ca).

## 4. Funding Formula and Allocations

Under the MOST funding formula, each municipality active as of May 1, 2020 will receive an allocation. MOST funding is allocated to municipalities in three funding envelopes, each with its own allocation formula. Allocations are available online at the [program website](#).

The Minister retains the authority to exclude Improvement Districts that do not have an advisory council from the funding allocation formula.

Funding Envelope	Amount	Allocation Approach
MOST Transit	\$140 million	<ul style="list-style-type: none"> <li>Available to municipalities with public transit systems, and is allocated based on ridership (2018 Canadian Urban Transit Association statistics).</li> </ul>
MOST General Operating	\$436.488 million	<ul style="list-style-type: none"> <li>\$426.488 million is available to all municipalities, which receive \$5,000 in base funding with the remainder allocated according to population.</li> <li>\$10 million is available only to the towns of Jasper, Banff and Canmore, and is allocated based on estimated average daily visitors.</li> </ul>
Municipal Sustainability Initiative (MSI) Operating*	\$30 million	<ul style="list-style-type: none"> <li>Previously allocated as part of Budget 2020.</li> </ul>

\*MSI Operating funding is considered part of the MOST only for the purpose of matching federal funds. MSI Operating funding continues to be governed by the [MSI Operating Program Guidelines](#).

## 5. Eligibility Requirements

### 5.1) Eligible Recipients

For program purposes, an eligible recipient is referred to as a 'municipality' and includes any city, town, village, summer village, specialized municipality, municipal district, improvement district, special area, Metis Settlement, and the Townsite of Redwood Meadows Administration Society.

For public transit funding, eligible recipients are those municipalities with public transit services that have ridership included in the 2018 Canadian Urban Transit Association statistics.

### 5.2) Eligible Expenses

Municipalities may use MOST funding for incremental operating costs incurred due to COVID-19 response and restart, as well as other operating losses or deficits incurred as a result of COVID-19 impacts on revenues and operations.

Incremental operating costs could include costs such as Personal Protective Equipment, communications, additional cleaning, supplemental staffing, and additional supports for vulnerable populations.

Operating losses or deficits could include losses or deficits due to decreases in revenues such as parking fees, recreation facility entrance fees, and building permit fees.

MOST funding may only be used for eligible operating expenses or operating losses or deficits incurred between April 1, 2020 and March 31, 2021. **Any funds not used for eligible expenses incurred before March 31, 2021, must be returned to the Government of Alberta.**

Municipalities that receive a MOST Transit allocation must use that portion of their allocation on eligible expenses associated with their public transit systems.

## 6. Payment Process

MOST payments are based on allocated funding amounts. There will be one MOST payment for each municipality, covering both the general operating and public transit portions, as applicable, conditional on the execution of the MOST Memorandum of Agreement and receipt of this agreement by Municipal Affairs.



# 7. Financial Reporting Requirements

## 7.1) Statement of Funding and Expenditures (SFEs)

Each municipality that received funds is required to submit an SFE by July 2, 2021 that reports on the use of MOST funds. The SFE form will be distributed at a later date, and will capture basic information including the category of expenditure to which the funding was applied. Expenditure categories will include:

- Personal Protective Equipment (General)
- Supplemental Cleaning (General)
- Supports for Vulnerable Populations (General)
- Replacement of reduced revenues (General)
- Personal Protective Equipment (Transit)
- Supplemental Cleaning (Transit)
- Replacement of reduced revenues (Transit)

Municipalities that receive funding under the MOST Transit envelope must report transit-related expenditures that are greater than or equal to the amount of funding received under the MOST Transit envelope.

## 7.2) Site Visits

Following program completion, Municipal Affairs program representatives may select and visit a number of municipalities to discuss the overall experience with the MOST program.