

**REGULAR COUNCIL MEETING AGENDA**  
**April 14, 2020 – 5:00 PM**  
**COUNCIL CHAMBERS**

0.0 PUBLIC HEARING

1.0 CALL TO ORDER

1.1 Conflict of Interest Declaration: Pecuniary and Non-pecuniary

2.0 ADDITIONS TO/ADOPTION OF THE AGENDA

3.0 ADOPTION OF THE MINUTES

3.1 Regular Council Meeting Minutes – March 23, 2020

3.2 Special Council Meeting Minutes – March 30, 2020

4.0 BUSINESS ARISING FROM THE MINUTES

5.0 DELEGATION

5.1 5:05pm, Avail CPA – Calvin Scott via conference call, K. Beauchamp

6.0 BYLAWS

6.1 Tax Instalment Payment Plan (TIPP) Bylaw 774-C-03-20 (3<sup>rd</sup> Reading) – K. Beauchamp

6.2 Supplementary Assessment Bylaw 777-C-03-20 (All 3 Readings) – K. Beauchamp

6.3 Tax Penalty Bylaw 779-C-03-20 (All 3 Readings) – K. Beauchamp

6.4 Rates & Fees Bylaw 781-C-04-20 (All 3 Readings) – K. Beauchamp

7.0 NEW BUSINESS

8.0 DEPARTMENTAL REPORTS

9.0 COUNCIL REPORTS

10.0 CORRESPONDENCE

11.0 INFORMATION ITEMS

11.1 National Day of Mourning – April 28, 2020

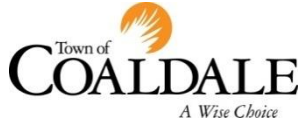
11.2 Emergency Services – Year End Report 2019

11.3 Coaldale & District Chamber of Commerce – VLT Correspondence

12.0 CLOSED MEETING

12.1 CAO Report – K. Hastings (FOIPP Sections 16, 17, 23 and 24)

13.0 ADJOURNMENT



**REGULAR COUNCIL MEETING MINUTES  
MARCH 23, 2020 – 5:00 P.M.  
COUNCIL CHAMBERS**

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**PRESENT:**

<b>Mayor</b>	<b>K. Craig</b>
<b>Councillors</b>	<b>D. Lloyd, J. Abrey, R. Hohm, B. Pauls, B. Simpson, B. Chapman</b>
<b>Administration/Staff</b>	<b>K. Hastings, K. Beauchamp, T. Koba, C. Rutberg</b>
<b>Recording Secretary</b>	<b>L. Unger, remotely</b>
<b>Delegates</b>	<b>None</b>

**ITEM 091      1.0      CALL TO ORDER**

- Mayor Craig called the meeting to order at 5:00 p.m.

**ITEM 092      1.1      CONFLICT OF INTEREST DECLARATION**

- Mayor Craig inquired as to whether there were any pecuniary or non-pecuniary conflicts of interest to be declared at the meeting. Councillor Simpson noted that she would be recuse herself from Item 12.2 for pecuniary reasons.

**ITEM 093      2.0      ADDITIONS TO/ADOPTION OF THE AGENDA**

**MOTION 099.20      *Councillor Lloyd moved that Council accept the March 23, 2020 Agenda as presented.***  
**7-0 Carried**

**ITEM 094      3.1      REGULAR COUNCIL MEETING MINUTES OF March 9, 2020**

**MOTION 100.20      *Councillor Hohm moved that Council accept the March 9, 2020 Regular Council Meeting Minutes as circulated.***  
**7-0 Carried**

**ITEM 095      3.2      SPECIAL COUNCIL MEETING MINUTES OF MARCH 13, 2020**

**MOTION 101.20      *Councillor Chapman moved that Council accept the March 13, 2020 Special Council Meeting Minutes as circulated.***  
**6-0 Carried**

- Councillor Pauls excluded himself from the vote as he was not in attendance at the March 13, 2020, meeting.

**ITEM 096      6.1      EMERGENCY MANAGEMENT BYLAW #776-AP-03-20**

**MOTION 102.20**      *Councillor Simpson moved that Council provide FIRST reading for the Municipal Emergency Management Bylaw #776-AP-03-20, as amended to include reference to pandemic in sections 16 and 17.*  
*7-0 Carried*

**MOTION 103.20**      *Councillor Abrey moved that Council provide SECOND reading for the Municipal Emergency Management Bylaw #776-AP-03-20, as amended to include reference to pandemic in sections 16 and 17.*  
*7-0 Carried*

**MOTION 104.20**      *Councillor Simpson moved that Council provide Unanimous Consent to provide THIRD and FINAL reading for the Municipal Emergency Management Bylaw #776-AP-03-20, as amended to include reference to pandemic in sections 16 and 17.*  
*7-0 Carried*

**MOTION 105.20**      *Councillor Chapman moved that Council provide THIRD and FINAL reading to the Emergency Management Bylaw #776-AP-03-20, as amended to include reference to pandemic in sections 16 and 17.*  
*7-0 Carried*

**ITEM 097      7.1      COVID-19 UPDATE – VERBAL REPORT – C. RUTBERG**

**MOTION 106.20**      *Councillor Chapman moved that Council receive the COVID-19 update as information.*  
*7-0 Carried*

**ITEM 098      7.2      EMERGENCY MANAGEMENT FRAMEWORK POLICY #ARG-027  
– C. RUTBERG**

**MOTION 107.20**      *Councillor Abrey moved that Council approve the Emergency Management Policy #ARG-027, as presented.*  
*7-0 Carried*

**ITEM 099      7.3      RESERVE TRANSFER – K. BEAUCHAMP**

**MOTION 108.20**      *Councillor Simpson moved that Council approve the transfer of \$415,719 from the Town’s unrestricted surplus to the Town’s restricted surplus, effective December 31, 2019 as follows:*

- *Electrical reserve - \$90,287*
- *General operating - \$3,520*
- *Fire equipment - \$39,986*
- *Emergency management - \$10,897*
- *Fleet & general equipment - \$70,319*
- *Roads - \$63,622*
- *Storm - \$18,292*
- *Water - \$63,245*
- *Waste collection - \$(3,262)*
- *Cemetery - \$11,935*
- *Infrastructure and planning projects - \$27,522*

**7-0 Carried**

- *Councillor Lloyd exited Council Chambers at 5:26 p.m. and returned at 5:27 p.m.*
- *Councillor Lloyd exited Council Chambers at 5:28 p.m. and returned at 5:31 p.m.*

**ITEM 100      11.1      COALDALE PUBLIC LIBRARY – ANNUAL REPORT SUMMARY FOR 2019**

**MOTION 109.20**      *Councillor Hohm moved that Council receive the Library Annual report as information.*

**6-0 Carried**

- *Councillor Lloyd was not present during the vote.*

**ITEM 101      12.0      CLOSED MEETING**

**MOTION 110.20**      *Councillor Hohm moved that Council go into closed meeting at 5:31 p.m.*

**6-0 Carried**

- *Councillor Lloyd returned to Council Chambers at 5:31 p.m.*

*In addition to Council and the CAO, the following persons were in attendance during the closed meeting session to provide information and/or administrative support: K. Beauchamp*

**MOTION 111.20**            *Councillor Hohm moved that Council come out of closed session at 6:55 p.m.*

*7-0 Carried*

**ITEM 102**            **12.1**    **LEGAL UPDATE – NEW ENTRANT GUIDELINES – RCMP POLICING COSTS – K. HASTINGS (FOIPP SECTIONS 23, 24)**

**MOTION 112.20**            *Councillor Hohm moved that Council receive the legal update as information.*

*7-0 Carried*

**ITEM 103**            **12.3**    **CAO REPORT – K. HASTINGS (FOIPP SECTIONS 16, 17, 23 AND 24)**

**MOTION 113.20**            *Councillor Pauls moved that Council receive the CAO Report as information.*

*7-0 Carried*

- *Councillor Simpson left Council Chambers and departed the meeting at 6:57 p.m. for potential conflict of pecuniary interest reasons related to Item 12.2.*

**MOTION 114.20**            *Councillor Hohm moved that Council return to closed session at 6:58 p.m.*

*6-0 Carried*

**ITEM 104**            **12.2**    **AUDITOR’S REPORT – REQUEST FOR EXPRESSION OF INTEREST ANALYSIS – CIVIC SQUARE – C. SCOTT (FOIPP SECTIONS 12, 24, 25 AND 27)**

**MOTION 115.20**            *Councillor Chapman moved that Council adopt Avail CPA’s recommendation for a developer/proponent to undertake the Civic Square Project following the request for expression of interest process that was posted on the Alberta Purchasing Connection.*

*FURTHER that Council direct administration to have legal counsel prepare the “Negotiated Agreement” for the developer that has been selected to undertake the Civic Square project.*

*FURTHER, following the completion of the agreement by the Town’s Solicitor, that Council ratify the agreement at a future Council meeting.*

***FURTHER, that a design workshop be held with Council to determine a vision for the lands in and around the Civic Square construction area.***

***6-0 Carried***

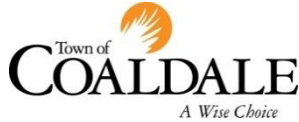
***MOTION 116.20 Councillor Pauls moved that Council adjourn the meeting at 7:33 p.m.  
6-0 Carried***

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**Kim Craig, MAYOR**

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**Kalen Hastings, CAO**



**SPECIAL COUNCIL MEETING MINUTES  
MARCH 30, 2020 – 5:00 P.M.  
HUB**

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**PRESENT:**

<b>Mayor</b>	<b>K. Craig</b>
<b>Councillors</b>	<b>D. Lloyd, J. Abrey, R. Hohm, B. Pauls, B. Simpson, B. Chapman</b>
<b>Administration/Staff</b>	<b>K. Hastings, S. Croil, C. Rutberg, C. Mills, J. Radford</b>
<b>Remotely</b>	<b>K. Beauchamp</b>
<b>Recording Secretary</b>	<b>L. Unger</b>
<b>Delegates</b>	<b>None</b>

**ITEM 105      1.0      CALL TO ORDER**

- Mayor Craig called the meeting to order at 5:04 p.m.

**ITEM 106      1.1      CONFLICT OF INTEREST DECLARATION**

- Mayor Craig inquired as to whether there were any pecuniary or non-pecuniary conflicts of interest to be declared at the meeting. None declared.

**ITEM 107      2.0      ADDITIONS TO/ADOPTION OF THE AGENDA**

**MOTION 116.20**      *Councillor Simpson moved that Council accept the March 30, 2020 Agenda as presented.*  
*7-0 Carried*

**ITEM 108      7.1      TAX & UTILITY CONCESSIONS FOR BUSINESSES AND RESIDENTS  
-C. MILLS**

**MOTION 117.20**      *Councillor Hohm moved that Council reduce the non-payment charges on utilities, for April, May, and June of 2020 from 1.5% per month to 0%, excluding existing outstanding charges prior to March 31, 2020.*  
*7-0 Carried*



**MOTION 118.20**      *Councillor Simpson moved that Council direct administration to adjust the date for tax collection from June 30, 2020 to September 30<sup>th</sup> 2020; with the understating that tax notices be sent out in May 2020 as previously planned.*

*7-0 Carried*

**MOTION 119.20**      *Councillor Hohm moved that Council direct administration to deal with previous tax arrears, that occurred prior to 2020, in the same fashion that the arrears associated with the utility payments that occurred prior to April 1, 2020, that said prior arrears not be waived and must be payable to the Town.*

*7-0 Carried*

**MOTION 120.20**      *Councillor Simpson moved that Council reduce the non-payment penalty applied to outstanding balances after the new tax collection date of September 30, 2020, from 9% to 4.5%.*

*4-3 Carried*

*Councillor Pauls, Mayor Craig, Councillor Simpson, Councillor Chapman, in favor.  
Councillor Lloyd, Councillor Abrey, Councillor Hohm, opposed.*

**MOTION 121.20**      *Councillor Chapman moved that Council eliminate the planned 2% increase in the non-residential tax rate.*

*7-0 Carried*

**MOTION 122.20**      *Councillor Lloyd moved that Council officially support administration's participation in the Regional Economic Recovery Task Force and authorize administration to allocate resources within the existing budget to that initiative as required.*

*7-0 Carried*

**MOTION 123.20**      *Councillor Simpson moved that Council, recognizing the continuously changing nature of the existing economic environment, support the diversion of resources within the existing budget towards local initiatives designed to support the local business community or at-risk residents through the Economic Development department and their designates as required AND that Administration will report back to Council as initiatives are implemented.*

*7-0 Carried*

ITEM 109      7.2      MUNICIPAL DEVELOPMENT AUTHORITY – APPOINTMENT – S. CROIL

**MOTION 124.20**      *Councillor Simpson moved that Council designate the CAO as the MDA for section 2(b) of Bylaw 681.*  
*7-0 Carried*

ITEM 110      8.1      COVID-19 UPDATE – VERBAL REPORT – C. RUTBERG

**MOTION 125.20**      *Councillor Abrey moved that Council receive the COVID-19 update as information.*  
*7-0 Carried*

ITEM 111      12.0      CLOSED MEETING

**MOTION 126.20**      *Councillor Lloyd moved that Council go into closed meeting at 6:05 p.m.*  
*7-0 Carried*

*In addition to Council and the CAO, the following persons were in attendance during the closed meeting session to provide information and/or administrative support: None.*

**MOTION 127.20**      *Councillor Abrey moved that Council come out of closed session at 6:48 p.m.*  
*7-0 Carried*

ITEM 112      12.1      CAO REPORT – K. HASTINGS (FOIPP SECTIONS 16, 17, 23 AND 24)

**MOTION 128.20**      *Councillor Chapman moved that Council receive the CAO Report as information.*  
*7-0 Carried*

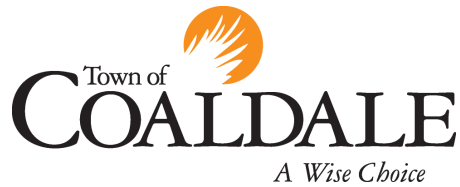
**MOTION 129.20**      *Councillor Pauls moved that Council adjourn the meeting at 6:49 p.m.*  
*7-0 Carried*

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Kim Craig, MAYOR

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Kalen Hastings, CAO



## Request for Approval

**APRIL 14, 2020 REGULAR COUNCIL MEETING**

### **2019 AUDITED FINANCIAL STATEMENTS**

#### **PURPOSE:**

The following report is to present Council with the 2019 audited financial statements of the Town of Coaldale.

#### **BACKGROUND:**

The MGA requires the municipality to have their annual financial statements audited by a qualified accounting firm each year.

#### **OVERVIEW:**

Avail CPA has completed the audit of the 2019 Town of Coaldale financial statements. Calvin Scott, CPA, CA is representing Avail CPA in presenting the unqualified audit opinion for the 2019 financial statements.

#### **RECOMMENDATION:**

1. THAT Council approve the 2019 Town of Coaldale audited financial statements as presented.

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Respectfully Submitted:

Kyle Beauchamp, CPA, CA  
Director of Corporate Services



## **FINANCIAL STATEMENTS**

**Town of Coaldale, Alberta, Canada  
For the Year Ended December 31, 2019**

Draft - April 8, 2020

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Draft - April 8, 2020

## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Town of Coaldale is responsible for the integrity of the accompanying financial statements and the notes thereto. The financial statements have been prepared by management in accordance with Canadian public sector accounting standards.

To assist in meeting its responsibility, management maintains appropriate system of internal and administrative controls designed to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

The preparation of the financial statements necessarily includes amounts which are based on the best estimates and judgements of management.

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

The financial statements have been audited by the independent firm of Avail CPA, Chartered Professional Accountants. Their report to the Mayor and Town Council, stating the scope of their examination and opinion on the financial statements, follows.



Kalen Hastings, M.A.  
Chief Administrative Officer

April 14, 2020  
Coaldale, Canada



Kyle Beauchamp, CPA, CA  
Director of Corporate Services

April 14, 2020  
Coaldale, Canada



CHARTERED PROFESSIONAL ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

To: The Mayor and Members of Council of  
the Town of Coaldale

### *Opinion*

We have audited the consolidated financial statements of the Town of Coaldale which comprise the consolidated statement of financial position as at December 31, 2019, and the consolidated statements of financial activities, change in net financial assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town of Coaldale as at December 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

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

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

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

In preparing the consolidated financial statements, management is responsible for assessing the company'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 company or to cease operations, or has no realistic alternative but to do so.

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

### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

## INDEPENDENT AUDITORS' REPORT, continued

- 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 auditor's 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 auditor's report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

### *Report on Other Legal and Regulatory Requirements*

- Debt Limit Regulation:  
In accordance with Alberta Regulation 255/2000, we confirm that the Town is in compliance with the Debt Limit Regulation. A detailed account of the Town's debt limit can be found in note 7.
- Supplementary Accounting Principles and Standards Regulation:  
In accordance with Alberta Regulation 313/2000, we confirm that the Town is in compliance with the Supplementary Accounting Principles and Standards Regulation and note the information required can be found in note 16.

Lethbridge, Alberta

April 14, 2020



Chartered Professional Accountants



## STATEMENT OF FINANCIAL POSITION

As at December 31, 2019

	2019	2018
<b>FINANCIAL ASSETS</b>		
Cash and temporary investments (Note 2)	\$ 26,464,018	\$ 16,437,256
Receivables		
Taxes and grants in place of taxes (Note 3)	498,193	540,786
Trade and other receivables	1,083,713	2,125,643
Land held for resale	3,810,109	3,855,780
Investments (Note 4)	-	1,135,798
	<b>31,856,033</b>	<b>24,095,263</b>
<b>FINANCIAL LIABILITIES</b>		
Accounts payable and accrued liabilities	2,489,690	1,824,956
Deposit liabilities	130,029	96,290
Deferred revenue (Note 5)	2,007,610	3,045,183
Employee benefit obligations (Note 6)	275,504	312,828
Long-term debt (Note 7)	16,730,268	4,066,414
	<b>21,633,101</b>	<b>9,345,671</b>
	<b>10,222,932</b>	<b>14,749,592</b>
<b>NET FINANCIAL ASSETS</b>		
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 2)	104,489,165	96,439,632
Other assets (Note 8)	318,142	1,279,609
Inventory for consumption	259,534	268,620
	<b>105,066,841</b>	<b>97,987,861</b>
	<b>\$ 115,289,773</b>	<b>\$ 112,737,453</b>
<b>ACCUMULATED SURPLUS (Schedule 1, Note 11)</b>		

Commitments & Contingencies (Note 17, 18)

Approved on behalf of Town Council:

\_\_\_\_\_  
Mayor - Kim Craig

\_\_\_\_\_  
Chief Administrative Officer - Kalen Hastings

## STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the year ended December 31, 2019

	Budget (Note 21)	2019	2018
<b>REVENUES</b>			
Net taxes available for municipal purposes (Note 12)	\$ 8,737,746	\$ 8,691,912	\$ 8,187,577
User fees and sale of goods and services	5,860,618	5,584,615	5,578,776
Government transfers relating to operating (Note 13)	516,687	816,266	792,917
Land development	1,127,600	249,177	3,362,235
Franchise fees	630,000	689,227	668,742
Investment income	330,000	380,632	336,003
Development levies	-	-	799,430
Fines and penalties	766,500	679,909	711,695
Licences, permits and fees	142,800	131,570	160,761
Other	8,540	79,338	41,121
	18,120,491	17,302,646	20,639,257
<b>EXPENSES</b>			
Legislative	305,920	289,817	399,061
Administration	1,700,983	1,802,292	1,846,404
Policing, regulatory and emergency management	2,382,565	2,374,593	2,276,307
Fire	1,136,196	826,982	816,620
Roads, streets, walks and lighting	3,454,883	3,034,825	2,903,844
Storm and drainage	532,841	540,612	777,039
Water supply and distribution	1,585,464	1,550,539	1,617,023
Waste management	1,215,257	1,162,472	1,370,341
Wastewater treatment and disposal	1,178,618	956,039	908,113
Family and community support	112,532	104,516	85,310
Land use planning, zoning and development	1,382,699	1,297,516	941,436
Parks, recreation and culture	3,141,051	3,198,303	2,827,902
	18,129,009	17,138,506	16,769,400
<b>ANNUAL SURPLUS (DEFICIT) BEFORE OTHER</b>	(8,518)	164,140	3,869,857
<b>OTHER</b>			
Contributed tangible capital assets (Schedule 2)	582,500	756,763	1,021,783
Government transfers related to capital (Note 13)	2,192,166	1,631,417	3,157,845
	2,774,666	2,388,180	4,179,628
<b>ANNUAL SURPLUS (DEFICIT)</b>	2,766,148	2,552,320	8,049,485
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	112,737,453	112,737,453	104,687,968
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	\$ 115,503,601	\$ 115,289,773	\$ 112,737,453

## STATEMENT OF CASH FLOWS

For the year ended December 31, 2019

	2019	2018
<b>NET INFLOW (OUTFLOW) OF CASH AND CASH EQUIVALENTS:</b>		
<b>OPERATING ACTIVITIES</b>		
Annual surplus	\$ 2,552,320	\$ 8,049,485
Deduct items not affecting cash:		
Amortization of tangible capital assets	2,696,865	2,671,072
Net loss on disposal of tangible capital assets	(13,486)	(19,814)
Contributed assets	(756,763)	(1,021,783)
Change in non-cash items:		
Receivables	1,084,523	(875,530)
Land for resale	45,671	(1,499,630)
Inventory for consumption	9,086	1,338
Other assets	961,467	(1,274,747)
Accounts payable and accrued liabilities	664,734	278,464
Deposit liabilities	33,739	(59,314)
Deferred revenue	(1,037,573)	1,247,801
Employee benefit obligation	(37,324)	26,032
	<b>6,203,259</b>	<b>7,523,374</b>
<b>CAPITAL ACTIVITIES</b>		
Acquisition of tangible capital assets	(9,983,149)	(6,926,651)
Proceeds on sale of tangible capital assets	7,000	190,864
	<b>(9,976,149)</b>	<b>(6,735,787)</b>
<b>FINANCING ACTIVITIES</b>		
Proceeds from long-term debt issued	12,957,837	-
Long-term debt repaid	(293,983)	(290,736)
	<b>12,663,854</b>	<b>(290,736)</b>
<b>INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>8,890,964</b>	<b>496,851</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>17,573,054</b>	<b>17,076,203</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>26,464,018</b>	<b>17,573,054</b>
Cash and temporary investments (Note 2)	26,464,018	16,437,256
Investments (Note 4)	-	1,135,798
	<b>\$ 26,464,018</b>	<b>\$ 17,573,054</b>

## STATEMENT OF NET FINANCIAL ASSETS

For the year ended December 31, 2019

	Budget (Note 21)	2019	2018
<b>ANNUAL SURPLUS</b>	\$ 2,766,148	\$ 2,552,320	\$ 8,049,485
Acquisition of tangible capital assets	(10,192,726)	(9,983,149)	(6,926,651)
Tangible capital assets received as contributions	(582,500)	(756,763)	(1,021,783)
Proceeds on sale of tangible capital assets	-	7,000	190,864
Amortization of tangible capital assets	2,696,865	2,696,865	2,671,072
Gain on disposal of tangible capital assets	-	(13,486)	(19,814)
	(8,078,361)	(8,049,533)	(5,106,312)
Acquisition of supplies inventory	-	(259,534)	(268,620)
Use of supplies inventory	-	268,620	269,958
Acquisition of other assets	-	(318,142)	(1,279,609)
Use of other assets	1,218,746	1,279,609	4,862
	1,218,746	970,553	(1,273,409)
<b>INCREASE IN NET FINANCIAL ASSETS</b>	(4,093,467)	(4,526,660)	1,669,764
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	14,749,592	14,749,592	13,079,828
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	\$ 10,656,125	\$ 10,222,932	\$ 14,749,592

## SCHEDULE OF ACCUMULATED SURPLUS

For the year ended December 31, 2019

Schedule 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2019	2018
<b>ANNUAL SURPLUS</b>	\$ 2,552,320	\$ -	\$ -	\$ 2,552,320	\$ 8,049,485
Unrestricted funds designated for future use	(3,212,931)	3,212,931	-	-	-
Restricted funds for operations	679,980	(679,980)	-	-	-
Restricted funds for tangible capital assets	-	(4,351,137)	4,351,137	-	-
Current year funds used for tangible capital assets	(5,632,017)	-	5,632,017	-	-
Contributed tangible capital assets	(756,763)	-	756,763	-	-
Disposal of tangible capital assets	(13,481)	7,000	6,481	-	-
Amortization expense	2,696,865	-	(2,696,865)	-	-
Long term debt issued	2,957,837	10,000,000	(12,957,837)	-	-
Long term debt repaid (capital)	(250,624)	-	250,624	-	-
	(3,531,134)	8,188,814	(4,657,680)	-	-
<b>CHANGE IN ACCUMULATED SURPLUS</b>	(978,814)	8,188,814	(4,657,680)	2,552,320	8,049,485
<b>BALANCE, BEGINNING OF YEAR</b>	3,383,981	15,535,474	93,817,998	112,737,453	104,687,968
<b>BALANCE, END OF YEAR</b>	\$ 2,405,167	\$ 23,724,288	\$ 89,160,318	\$ 115,289,773	\$ 112,737,453

## SCHEDULE OF TANGIBLE CAPITAL ASSETS

For the year ended December 31, 2019

### Schedule 2

	2018	Additions	Contributed	Disposals	2019
<b>COST</b>					
Land	\$ 15,253,905	\$ 1,733,039	43,428	-	\$ 17,030,372
Land improvements	3,249,364	84,779	-	(33,730)	3,300,413
Engineered structures	111,137,815	1,464,989	72,619	-	112,675,423
Buildings	9,820,852	176,676	-	(8,830)	9,988,698
Machinery and equipment	3,134,969	224,773	154,451	(21,533)	3,492,660
Vehicles	3,077,226	1,431,956	312,500	(34,114)	4,787,568
Work in progress					-
Land improvements	-	473,338	173,765	-	647,103
Engineered structures	8,904	1,370,391	-	-	1,379,295
Buildings	210,189	3,023,208	-	-	3,233,397
	145,893,224	9,983,149	756,763	(98,207)	156,534,929
<b>ACCUMULATED AMORTIZATION</b>					
Land improvements	1,210,383	106,686	-	(34,782)	1,282,287
Engineered structures	38,252,617	1,993,632	-	(5,003)	40,241,246
Buildings	6,291,343	224,837	-	(9,564)	6,506,616
Machinery and equipment	1,702,035	160,493	-	(21,245)	1,841,283
Vehicles	1,997,214	211,217	-	(34,099)	2,174,332
	49,453,592	2,696,865	-	(104,693)	52,045,764
<b>NET BOOK VALUE</b>	\$ 96,439,632				\$ 104,489,165

## SCHEDULE OF SEGMENTED DISCLOSURES

For the year ended December 31, 2019

Schedule 3

	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	Total
<b>REVENUE</b>							
Net taxes available for municipal purposes (Note 12)	\$ 8,315,572	\$ -	\$ -	\$ -	\$ 376,340	\$ -	\$ 8,691,912
Sale of goods and services	69,068	537,187	6,000	-	397,673	4,574,687	5,584,615
Government transfers relating to operating (Note 13)	298,943	385,720	36,500	2,100	93,003	-	816,266
Land development	-	-	-	249,177	-	-	249,177
Franchise fees	689,227	-	-	-	-	-	689,227
Investment income	380,632	-	-	-	-	-	380,632
Other	212,513	570,654	122	72,865	34,663	-	890,817
	9,965,955	1,493,561	42,622	324,142	901,679	4,574,687	17,302,646
<b>EXPENSES</b>							
Salaries and wages	948,752	1,086,347	795,464	803,732	1,629,959	597,350	5,861,604
Contracted and general services	681,403	392,760	489,387	388,875	472,112	1,340,150	3,764,687
Materials, goods and utilities	267,997	1,656,429	558,817	15,091	641,720	1,010,296	4,150,350
Transfers to local boards	104,516	-	-	-	204,517	-	309,033
Interest and bank charges	9,016	-	26,066	89,818	24,189	46,440	195,529
Amortization of tangible capital assets	27,018	66,039	1,165,091	-	225,806	1,212,911	2,696,865
Other expenses	157,923	-	-	-	-	2,515	160,438
	2,196,625	3,201,575	3,034,825	1,297,516	3,198,303	4,209,662	17,138,506
<b>OTHER</b>							
Contributed assets	-	466,951	-	-	173,766	116,046	756,763
Government transfers relating to capital (Note 13)	-	892,000	485,251	-	-	254,166	1,631,417
	-	1,358,951	485,251	-	173,766	370,212	2,388,180
<b>ANNUAL SURPLUS (DEFICIT)</b>	\$ 7,769,330	\$ (349,063)	\$ (2,506,952)	\$ (973,374)	\$ (2,122,858)	\$ 735,237	\$ 2,552,320

## SCHEDULE OF SEGMENTED DISCLOSURES

For the year ended December 31, 2018

### Schedule 3

	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	Total
<b>REVENUE</b>							
Net taxes available for municipal purposes (Note 12)	\$ 8,187,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,187,577
Sale of goods and services	54,664	604,791	15,266	10,400	473,423	4,420,232	5,578,776
Government transfers relating to operating (Note 13)	85,725	423,382	92,958	71,178	102,167	17,507	792,917
Land development	-	-	-	4,161,665	-	-	4,161,665
Franchise fees	668,742	-	-	-	-	-	668,742
Investment income	336,003	-	-	-	-	-	336,003
Other	184,514	585,747	847	95,901	46,568	-	913,577
	9,517,225	1,613,920	109,071	4,339,144	622,158	4,437,739	20,639,257
<b>EXPENSES</b>							
Salaries and wages	1,015,479	1,240,761	801,877	508,788	1,566,185	556,483	5,689,573
Contracted and general services	592,276	396,994	381,673	306,027	303,493	1,759,322	3,739,785
Materials, goods and utilities	407,038	1,438,945	539,909	10,221	586,157	1,055,057	4,037,327
Transfers to local boards	85,309	-	-	-	137,539	7,624	230,472
Interest and bank charges	3,435	-	20,717	95,315	11,679	52,103	183,249
Amortization of tangible capital assets	35,656	16,227	1,159,668	-	222,849	1,236,672	2,671,072
Other expenses	191,582	-	-	21,085	-	5,255	217,922
	2,330,775	3,092,927	2,903,844	941,436	2,827,902	4,672,516	16,769,400
<b>OTHER</b>							
Contributed assets	-	426,590	-	-	-	595,193	1,021,783
Government transfers relating to capital (Note 13)	-	-	-	-	-	3,157,845	3,157,845
	-	426,590	-	-	-	3,753,038	4,179,628
<b>ANNUAL SURPLUS (DEFICIT)</b>	\$ 7,186,450	\$ (1,052,417)	\$ (2,794,773)	\$ 3,397,708	\$ (2,205,744)	\$ 3,518,261	\$ 8,049,485



# NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2019

The Town of Coaldale (the Town) is a municipality in the Province of Alberta, Canada and operates under the provisions of the Municipal Government Act, R.S.A., 2000, c.M-26, as amended (MGA).

## 1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town are prepared by management in accordance with Canadian public sector accounting standards (PSAS). Significant aspects of the accounting policies adopted by the Town are as follows:

### A. Reporting Entity

The financial statements reflect the revenues, expenses, assets, liabilities and accumulated surplus of the reporting entity. The reporting entity is comprised of the Town operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to Town Council for the administration of their financial affairs and resources.

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

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

### B. Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Revenues are accounted for in the period in which they are earned and measurable. Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

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

### C. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions. These estimates affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from management's best estimates as additional information becomes available in the future. Items requiring the use of significant estimates include the useful life of tangible capital assets, rates for amortization and estimated employee benefits. Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Actual results could differ from these estimates.

### D. Tax Revenue

Annually, the Town bills and collects property tax revenues for municipal purposes. Tax revenues are based on market value assessments determined in accordance with the MGA and annually established tax rates. Municipal tax rates are set each year by Town Council in accordance with legislation and Town Council approved policies to raise the tax revenue required to meet the Town's budget requirements. Tax revenues are recorded at the time tax billings are issued. Property assessments are subject to tax appeal. Tax revenues are recognized net of an allowance for anticipated uncollectable amounts. Requisitions operate as a flow through and are excluded from the municipal revenue.

### E. Government Transfers

Government transfers are the transfer of monetary assets or tangible capital assets from other orders of government that are not the result of an exchange transaction and for which there is no expectation of repayment or direct financial return to the transferor in the future. The Town receives government transfers from the Federal and Provincial governments to fund operating and capital expenditures. These transfers to the Town are recognized as revenues when the transfers are authorized and all the eligibility criteria, if any, have been met, except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the recipient. Prior to that time, any amounts received, along with restricted interest thereon are recorded as deferred revenue.

Authorized transfers from the Town to other organizations or individuals are recorded as an expense when the transfer has been authorized and the eligibility criteria, if any, have been met by the recipient. The majority of transfers made by the Town are in the form of grants.

### F. Land for Resale

Land for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for land acquisition and improvements to prepare the land for sale or servicing.

### G. Cash and Cash Equivalents

Cash and cash equivalents include demand deposits and short-term investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value. These short-term investments generally have a maturity of three months or less at acquisition, or are redeemable and held for the purpose of meeting short-term cash commitments rather than for investing.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2019

### H. 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.

### I. Non-Financial Assets

Non-financial assets are not available to discharge liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations.

#### i. Tangible Capital Assets

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

Land improvements	15 - 45 years
Buildings	25 - 50 years
Machinery and equipment	5 - 40 years
Vehicles	10 - 40 years
Engineered structures	5 - 75 years

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

Tangible capital assets are written down when conditions indicate that a tangible capital asset no longer contributes to the Town's ability to provide goods and services, or that the value of future economic benefits associated with the tangible capital asset is less than its net book value.

#### ii. Contributed Tangible Capital Assets

Tangible capital assets acquired as contributions are recorded at their fair value on the date received and corresponding revenues are recorded as contributed tangible capital assets on the Statement of Operations and Accumulated Surplus.

#### iii. Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all benefits and risks to the Town incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments, net of tenant inducements, are charged to expenses on a straight-line basis over the lease term.

#### iv. Inventory of Materials and Supplies

Inventory of materials and supplies are valued at the lower of average cost and net realizable value.

#### v. Culture, Historical and Works of Art

Works of art for display are not recorded as tangible capital assets but are disclosed.

### J. Liability for Contaminated Sites

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

### K. Equity in Tangible Capital Assets

Equity in tangible capital assets is included within accumulated surplus. It represents the investment in tangible capital assets, after deducting the portion financed by long-term debt.

### L. Reserves for Future Expenditures

Certain amounts, as approved by Town Council, are designated within accumulated surplus as reserves for future operating and capital expenditures.

## NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2019

### 2. CASH AND TEMPORARY INVESTMENTS

	2019	2018
Cash	\$ 18,898,464	\$ 9,165,361
Temporary investments	7,565,554	7,271,895
	<b>\$ 26,464,018</b>	<b>\$ 16,437,256</b>

Temporary investments consist of short-term deposits, at cost, which approximates market value. These investments have effective interest rates ranging from the bank's prime rate less 1.40% to 1.80% (2018 - bank's prime rate less 1.40% to 1.80%) and requires 30 - 90 day notice for redemption of the investment.

Temporary investments are capable of reasonably prompt liquidation and may be used to manage the Town's cash position throughout the year from the date of purchase.

Cash on deposit earns interest at the bank's prime rate less 1.75% (2018 - bank's prime rate less 1.75%).

### 3. TAXES AND GRANTS IN PLACE OF TAXES

	2019	2018
Current taxes and grants in place of taxes	\$ 405,094	\$ 423,933
Arrears taxes and interest and penalties	93,099	116,853
	<b>\$ 498,193</b>	<b>\$ 540,786</b>

### 4. INVESTMENTS

	2019	2018
ATB Financial GIC redeemed November 2019	\$ -	\$ 112,210
BNS GIC redeemed November 2019	-	1,023,588
	<b>\$ -</b>	<b>\$ 1,135,798</b>

### 5. DEFERRED REVENUE

Deferred revenue is comprised of the funds noted below, the use of which is externally restricted. These funds are recognized as revenue in the period they are used for the purpose specified.

Interest earned on contributions is included in contributions received. Certain deferred revenues relate to government transfers as further described in Note 13.

	2018	Externally Restricted Contributions Received	Revenue Recognized	2019
Operating:				
Property taxes for educational purposes over levied	\$ -	\$ 205,926	\$ -	\$ 205,926
Revenue in advance of service performed and other	108,959	116,009	108,959	116,009
Wetland Enhancement Program	39,000	-	-	39,000
MSI Operating	53,411	237,012	290,423	-
	201,370	558,947	399,382	360,935
Capital:				
Federal Gas Tax	1,327,883	29,469	-	1,357,352
MSI Capital	1,160,002	6,572	941,762	224,812
Strategic Transportation Infrastructure Program	-	500,000	435,489	64,511
Other	355,928	-	355,928	-
	2,843,813	536,041	1,733,179	1,646,675
	<b>\$ 3,045,183</b>	<b>\$ 1,094,988</b>	<b>\$ 2,132,561</b>	<b>\$ 2,007,610</b>

## NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2019

### 6. EMPLOYEE BENEFIT OBLIGATIONS

	2019	2018
Accrued vacation	\$ 139,979	\$ 167,736
Accrued wages	132,234	139,841
Banked time	3,291	5,251
	<b>\$ 275,504</b>	<b>\$ 312,828</b>

### 7. LONG-TERM DEBT

#### A. Debt Payable

Debt payable includes the following amounts:

	2019	2018 Restated
Tax supported debentures	\$ 14,534,102	\$ 1,755,805
Utility supported debentures	794,745	865,829
Operating debentures	1,401,421	1,444,780
	<b>\$ 16,730,268</b>	<b>\$ 4,066,414</b>

Principal and interest payments on long-term debt for the next five years and thereafter are as follows:

	Principal	Interest	Total
2020	\$ 922,373	\$ 502,851	\$ 1,425,224
2021	926,811	491,939	1,418,750
2022	944,783	467,606	1,412,389
2023	680,645	414,623	1,095,268
2024	671,909	390,389	1,062,298
Thereafter	12,583,747	3,698,837	16,282,584
	<b>\$ 16,730,268</b>	<b>\$ 5,966,245</b>	<b>\$ 22,696,513</b>

Debenture debt is repayable to Alberta Capital Finance Authority \$15,328,847 (2018 - \$2,621,634) and ATB Financial \$1,401,421 (2018 - \$1,444,780), bearing interest at rates ranging from 2.07% to 6.25% and matures in annual amounts in periods 2021 through 2049. The average annual interest rate is 3.02% (2018 - 4.28%).

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

Interest on long-term debt amounted to \$183,460 (2018 - \$176,641).

#### B. Debt and Debt Service Limits

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

	2019	2018
Total debt limit per Regulation	\$ 25,953,969	\$ 30,958,889
Total debt	16,730,268	4,066,414
Percentage used (%)	64.46	13.13
Total debt service limit per Regulation	\$ 4,325,662	\$ 5,159,815
Total debt service	1,425,224	465,805
Percentage used (%)	32.95	9.03

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

## NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2019

### 8. OTHER ASSETS

	2019	2018
Deposits:		
Buildings	\$ 195,000	\$ 30,000
Vehicles	-	1,218,746
Other	-	7,142
Prepaid expenses - operational	123,142	23,721
	<b>\$ 318,142</b>	<b>\$ 1,279,609</b>

### 9. EQUITY IN TANGIBLE CAPITAL ASSETS

	2019	2018
Tangible capital assets (Schedule 2)	\$ 156,534,929	\$ 145,893,224
Accumulated amortization (Schedule 2)	(52,045,764)	(49,453,592)
Long-term debt (Note 7)	(15,328,847)	(2,621,634)
	<b>\$ 89,160,318</b>	<b>\$ 93,817,998</b>

### 10. TRUSTS UNDER ADMINISTRATION

The Town acts as a trustee for a number of third parties, holding assets comprised of cash and temporary investments, and administering them on their behalf. Amounts held in trust at year-end are as follows:

	2019	2018
Friends of the Arena:		
Local community groups	\$ 69,199	\$ 59,216
Town of Coaldale portion	34,584	29,300
Communities in Bloom	-	-
	<b>\$ 103,783</b>	<b>\$ 88,516</b>

### 11. ACCUMULATED SURPLUS

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets.

	2019	2018
General government operations	\$ 2,405,167	\$ 3,383,981
Restricted surplus:		
Tax rate stabilization	514,764	560,590
Reserves for future operating expenditures	976,427	1,165,804
Reserves for future capital expenditures	22,233,097	13,809,080
Equity in tangible capital assets (Note 9)	89,160,318	93,817,998
	<b>\$ 115,289,773</b>	<b>\$ 112,737,453</b>

## NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2019

### 12. NET TAXES AVAILABLE FOR MUNICIPAL PURPOSES

	Budget	2019	2018
<b>Taxes:</b>			
Real property taxes	\$ 10,969,107	\$ 10,834,213	\$ 10,578,176
Special tax recreation levy	402,960	376,340	-
Linear property taxes	127,752	127,752	115,206
Revenue in lieu of taxes	40,620	40,620	36,985
	11,540,439	11,378,925	10,730,367
<b>Less taxes on behalf of:</b>			
Alberta School Foundation Fund	2,375,626	2,239,461	2,122,925
Holy Spirit Roman Catholic Separate Regional District	292,000	312,491	294,971
Green Acres Foundation	135,067	135,061	124,894
	2,802,693	2,687,013	2,542,790
<b>Net taxes available for municipal purposes</b>	<b>\$ 8,737,746</b>	<b>\$ 8,691,912</b>	<b>\$ 8,187,577</b>

### 13. GOVERNMENT TRANSFERS

	Budget	2019	2018
<b>Operating transfers:</b>			
Federal	\$ 8,000	\$ 10,093	\$ 6,878
Provincial	473,487	769,885	699,752
Other Local Governments	35,200	36,288	86,287
	516,687	816,266	792,917
<b>Capital transfers:</b>			
Federal	-	-	-
Provincial	2,192,166	1,631,417	3,157,845
	2,192,166	1,631,417	3,157,845
<b>Total Government Transfers</b>	<b>\$ 2,708,853</b>	<b>\$ 2,447,683</b>	<b>\$ 3,950,762</b>

### 14. LOCAL AUTHORITIES PENSION PLAN

All employees of the Town are members of the Local Authorities Pension Plan (LAPP), which is one of the multi-employer plans covered by the Public Sector Pension Plans Act of Alberta.

The Town is required to make current service contributions to the Plan of 9.39% of pensionable payroll up to the yearly maximum pensionable earnings (YMPE) and 13.84% thereafter. Employees of the Town are required to make current service contributions of 8.39% of pensionable salary up to YMPE and 12.84% thereafter. Contributions for current service are recorded as expenses in the year in which they become due.

Total current service contributions by the Town to the LAPP in 2019 were \$383,420 (2018 - \$373,584) and by the employees to the LAPP in 2019 were \$346,854 (2018 - \$341,177).

The LAPP reported a surplus for the overall plan as at December 31, 2018 of \$3,469,347. Information as at December 31, 2019 was not available at the time of preparing these financial statements.

### 15. LIABILITY FOR CONTAMINATED SITES

The Town has adopted PS3260 Liability for Contaminated Sites. The Town did not identify any financial liabilities in 2019 (2018 - nil) as a result of this standard.

## NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2019

### 16. EXECUTIVE SALARIES AND BENEFITS

The following executive salaries and benefits are disclosed as required under the Supplementary Accounting Principles and Standards Regulation (AR 313/2000) of the MGA.

	Salaries	Benefits	2019	2018
Mayor:				
Craig	\$ 34,471	\$ 5,508	\$ 39,979	\$ 41,323
Councillors:				
Abrey	20,771	4,809	25,580	25,700
Chapman	21,471	917	22,388	22,893
Hohm	21,671	4,855	26,526	25,700
Lloyd	21,571	3,873	25,444	23,768
Pauls	21,971	1,516	23,487	22,794
Simpson	21,171	4,829	26,000	27,169
	128,626	20,799	149,425	148,024
Chief Administrative Officer	173,095	11,660	184,755	191,071
Designated Officers (3)	325,174	76,714	401,888	399,057
	\$ 661,366	\$ 114,681	\$ 776,047	\$ 779,475

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

Benefits include the Town's share of all benefits and contributions made on behalf of executives, including retirement contributions, Canada Pension Plan, Employment Insurance, dental coverage, medical coverage, group life insurance, short-term disability insurance and transportation allowances.

### 17. COMMITMENTS

The Town entered into a Municipal Police Service Agreement with the Government of Canada for the Royal Canadian Mounted Police to provide policing services until March 31, 2032. The agreement may be terminated on March 31 in any year by either party giving 24 months notice prior to the date of the intended termination. As part of the agreement, the Town will pay 100% of the cost of providing the service. The total annual cost for 2020 under the terms of the agreement are estimated to be

The Town contracts with GFL Environmental Inc. to provide solid waste, composting and recycling collection services until 2024, with the option of a 3 year renewal until 2027. Total estimated contracting costs for 2020 are \$414,000.

The Town contracts with the Lethbridge Regional Water Services Commission to supply water to the Town until January 30, 2030. The related agreement may be terminated at any time provided 12 months notice is given. The total annual cost for 2020 under the terms of the agreement are estimated to be \$795,000.

The Town entered into an agreement with Benchmark Assessment Consultants Inc. for the supply of assessment services of all lands and premises within the Town's boundaries for taxation purposes until December 31, 2021. The total annual cost for 2020 under the terms of the agreement are estimated to be \$105,000.

### 18. CONTINGENCIES

The Town is a member of the Alberta Municipal Insurance Exchange ("MUNIX"). Under the terms of the membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

# NOTES TO THE FINANCIAL STATEMENTS

For the fiscal year ended December 31, 2019

## 19. FINANCIAL INSTRUMENTS

The Town's financial instruments consist of cash and temporary investments, trade and other receivables, investments, accounts payable and accrued liabilities, deposit liabilities and long-term debt. It is management's opinion that the Town is not exposed to significant interest, currency or credit risk arising from these financial instruments. Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

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

## 20. SEGMENT DISCLOSURES

The Schedule of Segment Disclosures - Schedule 3 has been prepared in accordance with PS2700 *Segment Disclosures*. Segment disclosures are intended to enable users to better understand the government reporting entity as well as the major expense and revenue activities of the Town. For each reported segment, revenues and expenses represent amounts directly or reasonably attributable to the segment.

The segments have been selected based on a presentation similar to that adopted for the municipal financial planning and budget processes.

Segments include:

### A. General Government

General Government consists of Council & other legislative administration, corporate administration and general municipal services. Revenues and expenses that are not directly attributed to another segment are also recorded within this segment.

### B. Protective Services

Protective Services is comprised of police, traffic safety, bylaw enforcement, emergency management and fire rescue.

### C. Transportation Services

Transportation Services includes roads, bridges, sidewalks and extended shoulders for pedestrian and bike travel.

### D. Planning & Development

Planning & Development is comprised of engineering services, land development and municipal use property activities. Land development includes the Town's role as a land developer in the areas of acquisition, development and land sales activities. Municipal use property involves the acquisition of land for municipal purposes and the disposal of land deemed surplus to municipal needs.

### E. Recreation & Culture

Recreation & Culture includes parks and recreation, community and family services, recreation programs and facilities. Also included is the Coaldale Public Library, which is managed by a separate board.

### F. Environmental Services

Environmental Services provides drinking water, resource recovery, storm water, solid waste collection and disposal, sanitary sewer and wastewater treatment for the Town.

## 21. BUDGET

Budgeted information was prepared under the modified accrual method. This note provides a reconciliation between the approved budget figures disclosed in the financial statements. The budget surplus was adopted by Council on November 26, 2018.

Annual surplus (deficit)		\$	2,766,148
Add:	Transfers from reserves to operations		1,092,540
	Amortization expense		2,696,865
Less:	Capital expenditures		(2,774,666)
	Principal debt repayments		(353,252)
	Transfer from operations to reserves		(3,427,635)
Approved budget surplus		\$	<u>          -</u>



## **NOTES TO THE FINANCIAL STATEMENTS**

For the fiscal year ended December 31, 2019

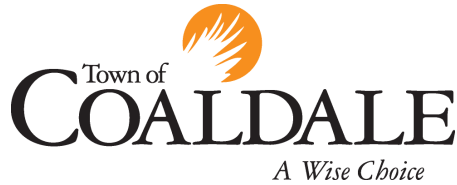
### **22. SUBSEQUENT EVENTS**

The global coronavirus pandemic has had a significant impact on global financial markets and will have significant accounting, disclosure, and internal control implications for many entities. Some of the key impacts include, but are not limited to, interruptions of production and supply chains, unavailability of personnel, reductions in revenue, decline in value of financial investments, disruptions or stoppages in non-essential travel, and the closure of facilities and businesses. The situation is changing rapidly and the future impact on the entity is not readily determinable at this time.

### **23. APPROVAL OF FINANCIAL STATEMENTS**

Council and Management have approved these financial statements on April 14, 2020.

Draft - April 8, 2020



## APRIL 14, 2020 REGULAR COUNCIL MEETING

### BYLAW 774-C-03-20 TAX INSTALMENT PAYMENT PLAN

#### **PURPOSE:**

The following report is to bring Bylaw 774-C-03-20, Tax Instalment Payment Plan to Council for 3<sup>rd</sup> reading. 1<sup>st</sup> and 2<sup>nd</sup> readings of this bylaw were passed by Council on the March 9<sup>th</sup>, 2020 Council meeting.

#### **OVERVIEW:**

The Tax Instalment Payment Plan (TIPP) Bylaw details actions that may be taken in the event of a default tax payment by a taxpayer (section 8) under the TIPP program.

In the event that utilities for a property are unpaid for three consecutive months, the utility charge is transferred to the tax account of that said property. This is done to ensure collection of these utility charges.

In the event that utilities are transferred to a tax account, section 8(6) under "Default" has been added to this bylaw;

"In the even that a taxpayer has unpaid utilities transferred to their tax roll, the participation of the taxpayer in the Plan may be cancelled by the Tax Clerk".

This addition to the Bylaw will assist in the collection of these utility charges by providing Administration with additional resources that are available to be used at their discretion.

Those who pay their property taxes through their bank in combination with their mortgage will not be affected by this change to the bylaw. In regards to these types of arrangements, the tax payer is not enrolled in the TIPP program and does not make monthly tax payments to the Town of Coaldale. Rather they make monthly payments to their bank, who they make one payment to the Town of Coaldale for the current year taxes levied before the tax deadline.

#### **PUBLIC ENGAGEMENT**

The MGA does not contain requirements that require a public hearing for adoption of this bylaw.

**RECOMMENDATION:**

1. THAT Council proceed with 3<sup>RD</sup> reading of Tax Installment Payment Plan Bylaw 774-C-03-20.

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Respectfully Submitted:

Kyle Beauchamp, CPA, CA  
Director of Corporate Services

Attachments:  
Tax Instalment Payment Plan Bylaw 774-C-0320

**BYLAW 774-C-03-20  
TOWN OF COALDALE  
PROVINCE OF ALBERTA**

**BEING A BYLAW OF THE TOWN OF COALDALE  
TO PROVIDE FOR PAYMENT OF TAXES BY INSTALLMENTS**

**WHEREAS**, the *Municipal Government Act, R.S.A. 2000, c.M-26*, allows a Council by bylaw to permit payment of taxes by instalments, at the option of the taxpayer;

**AND WHEREAS** Council considers it to be advisable to establish a tax instalment payment plan;

**NOW THEREFORE** the Council of the Town of Coaldale duly assembled, enacts as follows:

1.0 This Bylaw may be cited as the *Tax Instalment Payment Plan Bylaw (TIPP)*.

**2.0 DEFINITION & INTERPRETATION**

In this bylaw:

1. "Town" means the Town of Coaldale.
2. "Tax Clerk" means the person or persons in the Town's Administration Department assigned the responsibility of administering this Bylaw.
3. "Plan" means the Tax Instalment Payment Plan established pursuant to Section 3.
4. "Taxes" means all the taxes imposed by the Town pursuant to the *Municipal Government Act* or any other statute of the Province of Alberta, including but not limited to property taxes, business taxes, local improvement taxes, the amounts which in the event of non-payment are deemed at law to be taxes or recoverable as or in the same manner as taxes and any penalties on such tax amounts.
5. "Taxpayer" means a person liable to pay taxes.
6. "Year" means calendar year.

**3.0 APPLICATION OF BYLAW**

1. A taxpayer may apply to the Tax Clerk to pay taxes pursuant to the Plan.
2. Taxes paid in accordance with the Plan shall be paid in monthly instalments by pre-authorized transfer of funds from an account of the taxpayer at a Bank, Treasury Branch, Trust Company or Credit Union on the sixteenth (16) day of each calendar month.
3. Application must be made in writing to the Tax Clerk on or before May 31 of the year in which the taxpayer intends to commence paying taxes pursuant to the Plan.
4. Application received from January 1 to May 31 of the year in which the taxpayer intends to commence paying taxes pursuant to the Plan will require an initial payment equal to the total of all past due instalments, as calculated under Section 4(2).
5. Applications received after May 31 and on or before December 31 of any year will be considered as applications to commence payments under the Plan as of January 16 in the following year.
6. An application pursuant to Subsection (1) shall be approved by the Tax Clerk provided the following conditions have been satisfied:
  - (a) All outstanding taxes, tax arrears and penalties owed to the Town by the taxpayer have been paid; and
  - (b) The taxpayer shall have completed all agreements and forms prescribed by the Tax Clerk.
7. Subject to Sections 7 and 8, upon approval of an application by a taxpayer pursuant to this section the taxpayer shall pay taxes from year to year pursuant to the Plan without further application under this bylaw.

#### **4.0 MONTHLY INSTALLMENTS**

1. For each year during which taxes are paid pursuant to the Plan, taxes shall be paid by twelve (12) monthly instalments calculated pursuant to this Section and payable on the sixteenth (16) day of each month of the year.
2. Subject to Section 10, the amount of the monthly instalments to be paid pursuant to Subsection (1) shall be calculated as follows:

- (a) For the months of January to June the monthly instalments shall be equal to one-twelfth (1/12) of the taxes payable by the taxpayer for the immediately preceding year; and
- (b) For the months July to December the monthly instalments shall be equal to one-sixth (1/6) of the balance remaining on the current year's tax account.

## **5.0 PENALTIES**

- 1. Provided that a taxpayer paying taxes under the Plan pays each monthly instalment, penalties pursuant to the Tax Penalties Bylaw, being Bylaw 302-C-03-93, or any successor bylaw, shall not be applied to the taxes or any portion thereof.

## **6.0 DISCOUNTS OR INTEREST FOR PREPAYMENTS**

- 1. A taxpayer paying taxes under the Plan shall not be entitled to receive a discount or interest on accumulated credits.

## **7.0 WITHDRAWAL FROM PLAN**

- 1. A taxpayer paying taxes pursuant to the Plan may withdraw from the Plan at any time upon at least fourteen (14) days written notice to the Tax Clerk.
- 2. In the event that a taxpayer withdraws from the Plan on or before June 30:
  - (a) The taxes for the current year paid to the date of withdrawal shall be retained by the Town and credited towards the balance of the taxes payable for the current year; and
  - (b) The taxpayer shall be liable to penalties pursuant to the Tax Penalties Bylaw, or any successor bylaw, on all amounts of taxes remaining unpaid as of June 30 of the current year.
- 3. In the event that a taxpayer withdraws from the Plan after June 30:
  - (a) The taxes for the current year paid to the date of withdrawal shall be retained by the Town and credited towards the balance of taxes payable for the current year; and
  - (b) The balance of the taxes payable by the taxpayer for the current year shall immediately become due and payable; and
  - (c) The taxpayer shall be liable to pay penalties on unpaid taxes

accruing following withdrawal from the Plan pursuant to the Tax Penalties Bylaw, or any successor bylaw.

## **8.0 DEFAULT**

1. If a monthly instalment of taxes is not paid on the sixteenth (16) day of the month a charge shall be imposed on the taxpayer.
2. In the event that a monthly instalment is not paid as provided for in Subsection (1) the Tax Clerk may impose penalties pursuant to the Tax Penalties Bylaw, or any successor bylaw, on all amounts remaining unpaid.
3. In the event that a monthly instalment is not paid as provided for in Subsection (1) the Tax Clerk may increase the amounts of future monthly instalments to account for the missed payment, the charge and penalties.
4. In the event that a taxpayer fails to pay three (3) monthly instalments, the participation of the taxpayer in the Plan may be cancelled by the Tax Clerk.
5. In the event that the participation of the taxpayer in the Plan is cancelled due to default:
  - (a) All taxes paid for the current year pursuant to the Plan shall be retained and credited towards the balance of the taxes payable by the taxpayer for the current year; and
  - (b) The taxpayer shall be liable to pay all charges and penalties:
    - (i) Levied on outstanding monthly instalments; and
    - (ii) Accruing following cancellation on the amounts of taxes remaining unpaid, as provided for in the Tax Penalties Bylaw, or any successor bylaw.
6. In the event that a taxpayer has unpaid utilities transferred to their tax roll, the participation of the taxpayer in the Plan may be cancelled by the Tax Clerk.

## **9.0 SALE OF LAND**

1. A purchaser of property with respect to which payments of taxes is made pursuant to the Plan may apply to the Tax Clerk to continue payment of

taxes pursuant to the Plan.

2. An application pursuant to Subsection 9(1) shall be approved by the Tax Clerk providing the following conditions have been satisfied:
  - (a) All outstanding taxes, tax arrears, charges and penalty owed to the Town with respect to the property have been paid; and
  - (b) The purchaser shall have completed all agreements and forms prescribed by the Tax Clerk.

#### **10.0 ADJUSTMENT OF MONTHLY INSTALLMENTS**

1. In addition to any other revisions or adjustments described in this Bylaw, the Tax Clerk may revise or adjust the amounts of monthly instalments payable under the Plan;
  - (a) To reflect changes to the assessed value of the property or business or tax rate, as may be required;
  - (b) To reflect the imposition or termination of local improvement charges;
  - (c) To provide for payment pursuant to the Plan, of amounts which in the event of non-payment are deemed at law to be taxes or to be recoverable as or in the same manner as taxes; and
  - (d) Upon written request of a taxpayer to increase the monthly instalments payable by the taxpayer.

#### **11.0 REPEAL BYLAW**

1. This bylaw will rescind Bylaw 683-C-08-13 and any amendments thereto.



**12.0 COMING INTO FORCE**

1. This bylaw shall come into full force and effect when this Bylaw has achieved THIRD and FINAL reading and is duly signed.

READ a FIRST time this 9<sup>th</sup> day of March, 2020.

\_\_\_\_\_  
Mayor – Kim Craig  
Motion # 081.20

\_\_\_\_\_  
CAO – Kalen Hastings

READ a SECOND time this 9<sup>th</sup> day of March, 2020.

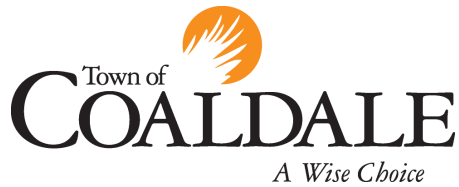
\_\_\_\_\_  
Mayor – Kim Craig  
Motion # 082.20

\_\_\_\_\_  
CAO – Kalen Hastings

READ a THIRD and FINAL time this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor – Kim Craig  
Motion #

\_\_\_\_\_  
CAO – Kalen Hastings



## Bylaw Reading

**APRIL 14, 2020 REGULAR COUNCIL MEETING**

### **SUPPLEMENTARY ASSESSMENT TAX BYLAW 777-C-03-20**

#### **PURPOSE:**

The following report is to present Council the Supplementary Assessment Tax Bylaw 777-C-03-20 reading.

#### **OVERVIEW:**

A supplementary assessment is in accordance with Section 313 of the Municipal Government Act. A supplementary assessment bylaw needs to be passed each year before May 1<sup>st</sup> by Council.

A supplementary assessment notice shows the assessed value of any improvements that have been completed or occupied during the current calendar and not included in the annual tax notice.

#### **RECOMMENDATION:**

1. THAT Council proceed with 1<sup>st</sup> reading of Bylaw 777-C-03-20;
2. THAT Council proceed with 2<sup>nd</sup> reading of Bylaw 777-C-03-20;
3. THAT Council move to provide unanimous consent to provide third reading of Bylaw 777-C-03-20;
4. THAT Council proceed with 3<sup>rd</sup> reading of Bylaw 777-C-03-20;

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Respectfully Submitted:

Kyle Beauchamp, CPA, CA  
Director of Corporate Services

Attachments:  
Supplementary Assessment Tax Bylaw 777-C-03-20

**BYLAW 777-C-03-20  
TOWN OF COALDALE  
PROVINCE OF ALBERTA**

**BEING A BYLAW OF THE TOWN OF COALDALE  
TO AUTHORIZE THE SUPPLEMENTARY ASSESSMENTS FOR  
IMPROVEMENTS IN THE TOWN DURING THE YEAR 2020.**

**WHEREAS** pursuant to Section 313 of the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26*, Town Council may pass a Bylaw prior to May 1<sup>st</sup> each year to authorize the preparation of supplementary assessments for improvements other than linear property with the Town;

**AND WHEREAS** it is expedient to pass this Supplementary Assessment Bylaw to allow for the taxation of certain improvements for the 2020 tax year;

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

1. This Bylaw shall be known as the “*Supplementary Assessment Tax Bylaw*”
2. The purpose of this Bylaw is provided for the supplementary assessments for all improvements in the 2020 taxation year.
3. In this Bylaw, including this section:
  - a. “Act” means the *Municipal Government Act (MGA), Revised Statutes of Alberta 2000, Chapter M-26*.
  - b. “Assessed Person” means a person who is named on the assessment roll in accordance with section 304 of the Act.
  - c. “Assessment” means a value of property determined in accordance with Part 9 of the Act and the regulations.
  - d. “Assessor” means the person who has the qualifications set out in the regulations and is appointed by Town Council to carry out the duties and responsibilities of an assessor under this Act and includes any person to whom those duties and responsibilities are delegated by the person.
  - e. “Town” means the corporation of the Town of Coaldale or the area contained within the boundaries of the Town as the context requires.
  - f. “Improvement” means
    - i. a structure,

- ii. anything attached or secured to a structure, that would be transferred without special mention by a transfer or sale of a structure,
    - iii. a designated manufactured home, and
    - iv. machinery and equipment
  - g. "Supplementary Assessment" means the assessment made pursuant to this Bylaw, Part 9, Division 4 of the Act and regulations.
4. Subject to the provisions of section 314 of the Act, a supplementary assessment shall be prepared in 2020 for all improvements, except linear property, for the purpose of imposing a tax in the same year under Part 10 of the Act.
5. Subject to the provisions of section 314 of the Act, the Assessor must prepare a supplementary assessment:
- a. for machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate in the year in which they are to be taxed;
  - b. for other improvements if they are completed in, if they are occupied during all or any part of, or if they moved into the Town during the year in which they are to be taxed;
  - c. reflecting the value of an improvements that has not been previously assessed, or the increase in the value of an improvement since it was last assessed;
  - d. for a designated manufactured home that is moved into the municipality during the year in which it is to be taxed, despite that the manufactured home will be taxed in the year by another municipality;
  - e. in the same manner as the assessment are prepared under Part 9, Division 1 of the Act, prorated to reflect only the number of months during which the improvements are completed, occupied, located in the municipality or in operation, including the whole of the first month in which the improvement was completed, was occupied, was moved into the municipality, or began to operate.
6. A supplementary assessment roll must be prepared in accordance with section 315 of the Act.
7. A supplementary assessment notice must be prepared and sent to the Assessed Person in accordance with section 316 of the Act.

8. This Bylaw shall come into full force and effect when this Bylaw has achieved third reading and is duly signed.

READ a FIRST time this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor – Kim Craig

\_\_\_\_\_  
CAO – Kalen Hastings

Motion # \_\_\_\_\_

READ a SECOND time this \_\_\_\_\_ day of \_\_\_\_\_, 2020

\_\_\_\_\_  
Mayor – Kim Craig

\_\_\_\_\_  
CAO – Kalen Hastings

Motion # \_\_\_\_\_

UNANIMOUS CONSENT to hold THIRD and FINAL reading this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor – Kim Craig

\_\_\_\_\_  
CAO – Kalen Hastings

Motion # \_\_\_\_\_

READ a THIRD and FINAL time this \_\_\_\_\_ day of \_\_\_\_\_,  
2020.

\_\_\_\_\_  
Mayor – Kim Craig

\_\_\_\_\_  
CAO – Kalen Hastings

Motion # \_\_\_\_\_



## Bylaw Reading

### APRIL 14, 2020 REGULAR COUNCIL MEETING

#### TAX PENALTY BYLAW 779-C-03-20

#### PURPOSE:

The following report is to present Council the Tax Penalty Bylaw 779-C-03-20 for reading.

#### OVERVIEW:

On the March 30<sup>th</sup>, 2020 Special Council meeting, Council passed two motions related to property tax relief for 2020 in light of the Covid 19 pandemic. These include:

1. Deferring the property tax due date for 2020 from June 30<sup>th</sup> to September 30<sup>th</sup>.
2. Reduce the penalty on current unpaid property taxes from 9% to 4.5% on the first day following the due day as noted in point 1.

As a result of these two changes, the Tax Penalties Bylaw must be updated to reflect these changes.

A few items of note in relation to the Tax Penalty Bylaw and potential questions:

- For those residents who are currently on the Town's Tax Instalment Payment Plan (TIPP), this change will not affect them. Under this plan, those residents pay their yearly taxes in monthly instalments from January to December of the year the current taxes are levied. As such, if they maintain their monthly payments, there is no penalty levied against their account for taxes not yet paid on the tax due date.
- Current Taxes under this bylaw would be those levied in 2020, while Tax Arrears would be balances owing prior to 2020. Additional Charges would consist of other charges transferred to the tax account. An example of this would be unpaid utility charges and applicable bylaw fines (weed control for example).
- Should Council decide to reverse this tax relief/deferral for the 2021 tax year, this bylaw will have to be updated.

#### RECOMMENDATION:

1. THAT Council proceed with 1<sup>st</sup> reading of Bylaw 779-C-03-20;
2. THAT Council proceed with 2<sup>nd</sup> reading of Bylaw 779-C-03-20;
3. THAT Council move to provide unanimous consent to provide third reading of Bylaw 779-C-03-20;

4. THAT Council proceed with 3<sup>rd</sup> reading of Bylaw 779-C-03-20;

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Respectfully Submitted:

Kyle Beauchamp, CPA, CA  
Director of Corporate Services

Attachments:

- Tax Penalty Bylaw 779-C-03-20
- Tax Penalty Bylaw 302-C-03-93 (previous version)

**BYLAW 779-C-03-20  
TOWN OF COALDALE  
PROVINCE OF ALBERTA**

**BEING A BYLAW OF THE TOWN OF COALDALE  
TO AUTHORIZE THE IMPOSITION OF PENALTIES  
ON ALL TAXES REMAINING UNPAID ON DAYS SPECIFIED**

**WHEREAS** pursuant to Section 344(1) of the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26*, Town Council may pass a bylaw to impose penalties in the year in which a tax is imposed if the tax remains unpaid after the date shown on the tax notice;

**AND WHEREAS** Section 345(1) of the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26*, Town Council may pass a bylaw to impose penalties in any year following the year in which a tax is imposed if the tax remains unpaid after December 31 of the year in which it is imposed;

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

1. Definitions:
  - a. **Current Taxes** means taxes levied within the current calendar year.
  - b. **Taxes** includes annual and supplementary property taxes, special and local improvement, and all other taxes or charged lawfully imposed pursuant to the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26* or any other statute of the Province of Alberta.
  - c. **Tax Arrears** means taxes that remain unpaid after December 31 of the year in which they are imposed.
2. Any taxes levied for the for the current year remaining unpaid are subject to penalties at the rates set out in Schedule A.
3. Any taxes in the current year that are payable in accordance with the Tax Installment Payment Plan (TIPP) are not subjected to penalties. If these taxes are not paid in accordance with the conditions of the Tax Installment Payment Plan (TIPP), the taxes levied for the current year and remain unpaid after the due date are subject to penalties at the rates set out in Schedule A.
4. Additional charges levied during the current year pursuant to Section 553, 553.1 and 553.2 of the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26*, or section 21(4)(a) of the *Weed control act, S.A. 2008, c. W-5.1*, are due by the date indicated on the notice but not less than thirty (30) days after the notice is sent. Any amounts remaining unpaid after the due date are subject to penalties at the rates set out in Schedule A.
5. Any tax arrears are subject to penalties and rates set out in Schedule A.



6. Any penalty added to current taxes or tax arrears shall be added to and form part of the unpaid taxes.
7. This bylaw shall be cited as, "Tax Penalty Bylaw"
8. That Bylaw 302-C-03-93 be repealed upon the effective date of this bylaw.
9. This Bylaw shall come into full force and effect when this Bylaw has achieved third reading and is duly signed.

READ a FIRST time this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

Mayor – Kim Craig Motion # _____	CAO – Kalen Hastings
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READ a SECOND time this \_\_\_\_\_ day of \_\_\_\_\_, 2020

Mayor – Kim Craig Motion # _____	CAO – Kalen Hastings
-------------------------------------	----------------------

UNANIMOUS CONSENT to hold THIRD and FINAL reading this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

Mayor – Kim Craig Motion # _____	CAO – Kalen Hastings
-------------------------------------	----------------------

READ a THIRD and FINAL time this \_\_\_\_\_ day of \_\_\_\_\_,  
2020.

\_\_\_\_\_  
Mayor – Kim Craig

\_\_\_\_\_  
CAO – Kalen Hastings

Motion # \_\_\_\_\_

**SCHEDULE A  
BYLAW 779-C-03-20  
TAX PENALTIES**

<b>1<sup>st</sup> Day of the Month</b>	<b>Current Taxes</b>	<b>Tax Arrears</b>	<b>Additional Charges</b>
January		1.5%	1.5%
February		1.5%	1.5%
March		1.5%	1.5%
April		1.5%	1.5%
May		1.5%	1.5%
June		1.5%	1.5%
July		1.5%	1.5%
August		1.5%	1.5%
September		1.5%	1.5%
October	4.5%	1.5%	1.5%
November	1.5%	1.5%	1.5%
December	1.5%	1.5%	1.5%

u

**BY-LAW 302-C-03-93**  
**TOWN OF COALDALE**  
**PROVINCE OF ALBERTA**

**A BY-LAW OF THE TOWN OF COALDALE TO PROVIDE FOR THE  
IMPOSITION OF ADDITIONAL PENALTIES OF UNPAID TAXES.**

UNDER the authority of and pursuant to the provisions of Section 118 (1) of the Municipal Taxation Act and amendments thereof, the Council of the Town of Coaldale duly assembled hereby enacts as follows:

To all current Municipal and School taxes due June 30th, each year, and not paid on or before June 30th, there shall be penalties added in the following manner:

- . On July 1st, there will be added a penalty of nine (9%) percent;
- . On the first of each succeeding month thereafter, a further penalty of one and one half (1 1/2%) percent per month, so long as the taxes remain unpaid in the current year.
- . Penalties on supplementary taxes shall be the same percentage rate as above extended one (1) year.
- . Penalty will be charged if payment is postmarked after June 30th.

**By-Law 188-C-11-85 is hereby rescinded.**

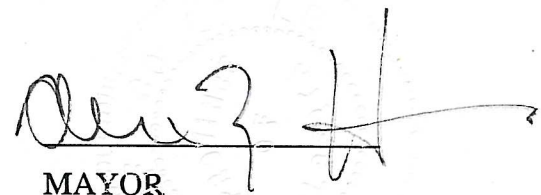
Read a first time this 08 day of March, 1993.

Read a second time this 08 day of March, 1993.

Unanimous consent given to hold third and final reading.

Read a third and final time this 08 day of March, 1993.

  
MANAGER

  
MAYOR



## Bylaw Reading

### APRIL 14, 2020 REGULAR COUNCIL MEETING

#### FEES AND RATES BYLAW 781-C-04-20

##### **PURPOSE:**

The following report is to present Council the Fees and Rates Bylaw 781-C-04-20 for reading.

##### **OVERVIEW:**

Fees and rates that the Town of Coaldale charges for services/products have been historically maintained within the related bylaw for that service (for example cemetery fees have been maintained within the cemetery bylaw). Maintaining this practice does create multiple administrative challenges:

- In order to update fees and rates for Town services, multiple bylaws have to be update (one for each service/product).
- Fees and rates may not be properly reviewed and updated yearly because the bylaw is not reviewed or updates regularly.

As a result, the fees and rates for the Town of Coaldale have been combined into one bylaw. This will allow for the fees and rates to be updated yearly through one bylaw. There is one exception noted in that utility rates and fees will be maintained within the related utility bylaw.

In the event this bylaw conflicts with another existing bylaw, this bylaw shall take precedence. As thus, subsequent work by Administration will require updating other Town bylaws to remove notes on specific fees, and further reference as rates and fees to this bylaw, 781-C-04-20. Passing this bylaw would have to be done first before this subsequent work can be complete.

It should be noted that the rates and fees in this bylaw have not increased from previous enacted bylaws or current practices.

##### **RECOMMENDATION:**

Council if they decide to may pass all three readings of this bylaw should they desire on the April 14<sup>th</sup>, 2020 Council meeting. However, this bylaw does contain fees and rates relevant to the various departments within the Town of Coaldale. Should Council have questions related to an area that I am not able to address, I would recommend that Council proceed with first reading of the bylaw and delay second reading until Administration can properly respond to Council's potential questions.

1. THAT Council proceed with 1<sup>st</sup> reading of Bylaw 781-C-04-30;
2. THAT Council proceed with 2<sup>nd</sup> reading of Bylaw 781-C-04-30;
3. THAT Council move to provide unanimous consent to provide third reading of Bylaw 781-C-04-30;
4. THAT Council proceed with 3<sup>rd</sup> reading of Bylaw 781-C-04-30;

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Respectfully Submitted:

Kyle Beauchamp, CPA, CA  
Director of Corporate Services

Attached: Fees and Rates Bylaw 781-C-04-20

**BYLAW 781-C-04-20  
TOWN OF COALDALE  
PROVINCE OF ALBERTA**

**BEING A BYLAW OF THE TOWN OF COALDALE  
THIS BYLAW AUTHORIZES ADMINISTRATION TO APPLY RATES,  
FEES AND CHARGES FOR INFORMATION AND SERVICES PROVIDED.**

**WHEREAS** pursuant to the *Municipal Government Act R.S.A. 2000, Chapter M-26* and amendments thereto, that Council may pass a bylaw respecting the fees and rates a Municipality may charge for services rendered;

**AND WHEREAS** the *Freedom of Information and Protection of Privacy Act*, as amended, states that a municipality must make certain information available to the public and that the Council may pass a bylaw to establish fees for the provision of such information;

**AND WHEREAS** the Municipal Council of the Town of Coaldale, in the Province of Alberta, deems it expedient to consolidate the fees, rates and charge for various municipal services;

**NOW THEREFORE** the Municipal Council of the Town of Coaldale duly assembled, hereby enacts as follows:

1. That this Bylaw shall be cited as the "Fees and Rates Bylaw".
2. That the fees, rates, and charges payable for municipal services provided by the Town may be outlined in Schedule A which is attached to and forms part of this Bylaw. Such fees may be subject to G.S.T.
3. That the rates specified in Schedules A which is attached to this Bylaw may be amended from time to time upon the recommendation of the Chief Administrative Officer (CAO) and shall be approved by a Bylaw of Council.
4. That Council may consider reducing or permitting special rates for special circumstances, special items, or individual agreements with outside parties or for any items not covered in Schedule A, by way of Council resolution.
5. That Council may waive any fee for items that are of benefit to the community as a whole by Council resolution.
6. That in the event this Bylaw conflicts with another existing bylaw, this Bylaw shall take precedence.
7. That this Bylaw and attached Schedule A will be reviewed for amendments annually, by the respective department heads, as well as by Council.

8. That this Bylaw shall come into full force and effect when this Bylaw has achieved third reading and is duly signed.

READ a FIRST time this \_\_\_\_ day of \_\_\_\_, 2020.

\_\_\_\_\_  
Mayor – Kim Craig

\_\_\_\_\_  
CAO – Kalen Hastings

Motion #:

READ a SECOND time this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor – Kim Craig

\_\_\_\_\_  
CAO – Kalen Hastings

Motion #:

RECEIVED UNANIMOUS CONSENT for THIRD and FINAL reading this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor – Kim Craig

\_\_\_\_\_  
CAO – Kalen Hastings

Motion #:

READ a third and final time this \_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Mayor – Kim Craig

\_\_\_\_\_  
CAO – Kalen Hastings

Motion #:



**SCHEDULE A  
2020 FEE SCHEDULE**

**CEMETERY FEES**

*Any purchaser of a Cemetery Lot, Cremation Plot or Infant Plot must remit a fee for both the Grave and Endowment at time of purchase.*

**Cost of Cemetery Lots**

Per Grave Lot	\$ 815.00
Per Cremation Plot	\$ 815.00
Per Grave Lot 'B' Reserve Couples	\$ 1,045.00
Non Resident	\$ 1,160.00

**Cost of Perpetual Care**

Per Grave Lot	\$ 330.00
Per Cremation Plot	\$ 330.00
Columbarium	\$ 330.00

**Opening & Closing Rates**

Summer Rate (per grave lot)	\$ 640.00
Winter Rate (per grave lot)	\$ 690.00
Per Cremation Plot	\$ 290.00

*Applicable for Sections 'A', 'B', and 'C' (see map in Cemetery Bylaw 723-R-02-17)*

*NOTE: For openings and closings outside of regular work hours (8:00 am to 3:30pm, Monday to Friday excluding holidays) there shall be an additional charge of \$300.00.*

**Columbarium**

Per Internment	\$ 205.00
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**Cost of Disinterment**

Per Grave Lot	\$ 700.00
Per Cremation Plot	\$ 290.00

*NOTE: Cost of moving headstones or monuments will be an additional charge.*

**SCHEDULE A  
2020 FEE SCHEDULE**

**Transfer Exchange or Exchange of Plots**

Per Grave Lot and/or Cremation Plot \$ 100.00

**Monument Permits**

Base or Border up to 914mm (36")	\$ 80.00
Base or Border 914 mm (36") to 1,829mm (72")	\$ 104.19
Base or Border 1,854mm (73") to 2,743mm (108")	\$ 140.00
Base or Border ____ to ____	Pro-rated
Vase at Side	No Charge
Administration Fee	\$ 55.00

*NOTE: Section 'C' only allows up to a maximum of 1524 mm (60") (see map in Cemetery Bylaw 723-R-02-17).*

**BUSINESS LICENCE FEES**

Zoning C-1, C-2, I/R, I, UR - per annum	\$ 60.00
Home Occupation 1 (Home Office) - per annum	\$ 100.00
Home Occupation 2 (Home Occupation) - per annum	\$ 175.00
Non-Resident Fee	
Daily Fee	\$ 20.00
Monthly Fee	\$ 100.00
Annual Fee	\$ 300.00
Business Licence Transfer fee	\$ 10.00

*NOTE: Zoning refers to the Land Use District as identified in the Town's Land Use Bylaw.*

*NOTE: Business License Fee will be prorated based on the month purchased effective July 1st of each year.*

**DEVELOPMENT FEES**

	Permitted Use	Discretionary Use	MDA Fee
<b><u>Residential</u></b>			
Single-Family and Two-Family Dwellings	\$ 100.00	\$ 100.00	\$ 200.00

*Rates are subjected to GST where applicable*

**SCHEDULE A  
2020 FEE SCHEDULE**

Multi-Family Dwellings including institutional Housing (for the purpose of this section, the total number of dwelling units in the complex will be used to determine the fee)

3 - 20 Units	\$ 150.00	\$ 150.00	\$ 200.00
21 - 50 Units	\$ 250.00	\$ 150.00	\$ 200.00
Addition of or Renovation to: A Covered or Uncovered Deck, Attached or Detached Garage, Porch, Breezeway, Accessory Building Greater than 9.3 m2 (100 ft2)	\$ 50.00	\$ 50.00	\$ 200.00
Addition to an Existing Single-Family , Two-Family or Multi-Family Dwelling that would increase the interior square footage of the residence	\$ 50.00	\$ 50.00	\$ 200.00
New Secondary Suite	\$ 200.00	\$ 200.00	\$ 200.00
Manufactured home moving into a designated Manufactured Home Park	\$ 100.00	\$ 100.00	No Charge
Accessory Buildings less than 9.3m2 (100 ft2)	No Charge	No Charge	No Charge

**Commercial**

Change of Occupancy	\$ 50.00	\$ 50.00	\$ 200.00
Commercial Buildings			
0 - 464.5m2 (5,000 ft2)	\$ 200.00	\$ 200.00	\$ 200.00
464.6 - 1,858m2 (5,001 - 20,000 ft2)	\$ 300.00	\$ 300.00	\$ 200.00
1,858.1 - 4,654 m2 (20,001 - 50,000 ft2)	\$ 400.00	\$ 400.00	\$ 200.00
All Shopping Centers, High-rise Buildings or other Major Commercial Applications Greater than 4,645 m2 (50,000 ft2)	\$ 600.00	\$ 600.00	\$ 200.00

**Industrial**

Change of Occupancy	\$ 50.00	\$ 50.00	\$ 200.00
Industrial and Warehouse Buildings			
0 - 464.5m2 (5,000 ft2)	\$ 200.00	\$ 200.00	\$ 200.00
464.6 - 1,858m2 (5,001 - 20,000 ft2)	\$ 300.00	\$ 300.00	\$ 200.00
1,858.1 - 4,654 m2 (20,001 - 50,000 ft2)	\$ 400.00	\$ 400.00	\$ 200.00
Multi-Tenancy Industrial Buildings or Companies Greater than 4,645 m2 (50,000 ft2)	\$ 600.00	\$ 600.00	\$ 200.00

**SCHEDULE A  
2020 FEE SCHEDULE**

**Other Fees**

Waivers Exceeding 10% of a Measurable Requirement

Pre-Construction Waivers	\$ 200.00
Post Construction Waivers	\$ 400.00

**Penalties**

Minimum	<b>Double Permit Fee</b>
Maximum	\$ 2,000.00

**Miscellaneous Fees**

Public Service Buildings such as: Churches, Schools, Auditoriums, Community Halls, Fire Halls, Police Stations, etc.

0 - 929 m2 (10,000 ft2)	\$ 200.00
929.1 - 1,858 m2 (10,001 - 20,000 ft2)	\$ 300.00
Greater than 1,858 m2 (20,000 ft2)	\$ 400.00
Government Office Buildings (shall be regarded as Commercial Buildings for the purpose of determining fees)	<b>See Commercial</b>
Over Height Fences	\$ 150.00
Discretionary Use	\$ 200.00
Demolition Notice	\$ 50.00
Removal of a Manufactured Home	\$ 50.00
Type A Small Wind Energy	\$ 200.00
Type B Small Wind Energy	\$ 400.00
Zoning Letter	\$ 25.00
Compliance Certificates	\$ 100.00
Special Notification Fee	\$ 200.00
Special Meeting Fee	\$ 300.00
Subdivision and Development Appeal Fee	\$ 300.00

**Home Occupation**

Home Occupation 1	\$ 50.00
Home Occupation 2	\$ 200.00

**SCHEDULE A  
2020 FEE SCHEDULE**

**Signs**

Applied for in conjunction with a new development	<b>No Charge</b>
Portable	<b>\$ 50.00</b>
Temporary	<b>\$ 50.00</b>
All other Signs not applied for as part of the initial Development Application for the Commercial, Industrial or Institutional/Recreational Land Use Districts (including third party signs)	<b>\$ 100.00</b>

**Planning Fees**

Land Use Bylaw Amendment	
Amendment Fee	<b>\$ 400.00</b>
Advertising and Notification Fee	<b>\$ 600.00</b>
Total Applicable Fee	<b>\$ 1,000.00</b>
Area Structure Plan Amendment	
Amendment Fee	<b>\$ 600.00</b>
Advertising and Notification Fee	<b>\$ 600.00</b>
Total Applicable Fee	<b>\$ 1,200.00</b>
Condominium Certificate - per unit	<b>\$ 40.00</b>

**Refundable Fees**

Landscaping Deposit	<b>\$ 1,000.00</b>
Sidewalk Deposit	<b>\$ 500.00</b>
Complete Conditions of Development Permit	<b>\$ 2,000.00</b>
Water Meter Deposit	<b>\$ 500.00</b>
Access Parkland and Open Spaces	<b>\$ 500.00</b>

*NOTE: The fee for an application for a permit after construction has begun is double the cost of the permit.*

**SCHEDULE A  
2020 FEE SCHEDULE**

**DOG ENFORCEMENT FEES**

**Dog License**

License for an altered male or female dog	\$ 20.00
Licence for an unaltered male or female dog	\$ 40.00
Licence for an assistance Dog	No Charge
Fanciers License (plus regular license fee per dog)	\$ 50.00
Fee for Replacement License Tag	\$ 5.00
Restricted Dog License Fee	\$ 100.00
Restricted Dog License Fee	\$ 100.00

*NOTE: License Fee will be reduced by 50% per dog in any case where an owner acquires an new dog or where an owner becomes a resident in the Town of Coaldale, after August 1st of the calendar year.*

**Impound and Care Fees**

Impoundment Fee	\$ 35.00
Impoundment Fee - Restricted Dog	\$ 75.00
Care and sustenance (per day or portion thereof to commence at midnight on the day of impoundment)	\$ 12.00
Drop Off Fee	\$ 55.00
Veterinary Fee	Amount Expended
Adoption Fee	\$ 45.00

**Fines and Penalties**

Dog barking excessively	\$ 200.00
Failure to clean up after your dog	\$ 100.00
Dog in prohibited area	\$ 100.00
Unlicensed dog	\$ 100.00
Dog at large	
Unlicensed	\$ 250.00
Licenced	\$ 100.00

**SCHEDULE A  
2020 FEE SCHEDULE**

**LOT GRADING PERMIT FEES**

Lot Grading Permit - Dwellings	\$ 100.00
Non-refundable: Application Fee for Filing Extension	\$ 100.00
Non-refundable: Application Fee for Filing Extension Late	\$ 200.00
Failure to obtain lot grading permit prior to beginning construction	\$ 1,000.00
Failure to file an as constructed grade certificate	\$ 1,000.00

**INFRASTRUCTURE AND TRANSPORTATION FEES**

**Equipment Rates**

Equipment Hourly Rates will be Based on the Most Current Edition of the Alberta Roadbuilders & Heavy Construction Association (ARHCA) Equipment Rental Rate Guide.

**Labor Rate / Hour**

Labor will be billed at one and one-half (1 & 1/2) times the employee's basic labor rate.

**RECREATION AND CULTURE FEES**

**Arena Ice Rentals**

	Per Hour
Adult Resident	\$ 185.00
Adult Non-Resident	\$ 225.00
Early Morning Ice	\$ 75.00
Junior B (Copperheads)	\$ 147.00
School Rate	\$ 95.00
Youth Resident	\$ 95.00
Youth Non-Resident	\$ 185.00

*NOTE: Ice Arena Rentals are effective September 1st, 2020.*

**SCHEDULE A  
2020 FEE SCHEDULE**

<b><u>Other Facility Rentals</u></b>	<b>Per Hour</b>
HUB	\$ 45.00
Community Center	\$ 45.00
Kinsmen Picnic Shelter	\$ 45.00
Pool	\$ 45.00
Quads	\$ 45.00
Facility Day Rates	
1 Day - 18 hrs (flat fee) - 8am - 2am	\$ 600.00
2 Day - 31 hrs (flat fee) - Fri 5pm - Sun 12pm	\$ 900.00
3 Day - 42 hrs (flat fee) - Fri 8am - Sun 8pm	\$ 1,100.00
Funerals - reception only	Free

*NOTE: 1 week cancellation notice - damage deposit and rental refunded within 1 week of event date.*

**MISCELLANEOUS FEES**

Tax Certificates	\$ 30.00
Assessment Information Request	\$ 30.00
NSF / Returned Cheque Charge - per item	\$ 20.00
Town Maps	\$ 15.00
Photocopying Charges per page	
Color	\$ 0.50
Black & White	\$ 0.25
FOIP Fees (Bylaw 406 - C-06-99)	\$ 25.00
Interest Charges - General Accounts Receivable - per month	1.50%
Assessment Appeal Fee	
Residential Property	\$ 20.00
Property other than Residential - Based on Assessed Value	
\$40 - \$249,999	\$ 75.00
\$250,000 - \$999,999	\$ 150.00
Over \$1,000,000	\$ 200.00



**SCHEDULE A  
2020 FEE SCHEDULE**

**FIRE & EMERGENCY SERVICES FEES**

**Fire Prevention Fees**

Occupancy Postings	
Temporary Posting Special Events	\$ 50.00

**Inspections**

Annual Code Compliance Inspection	No Charge
1 <sup>st</sup> Non-Compliance Re-Inspection	No Charge
2 <sup>nd</sup> Non-Compliance Re-Inspection	\$ 100.00
3 <sup>rd</sup> Non-Compliance Re-Inspection & Subsequent	\$ 150.00
Home Safety Inspections/Smoke Alarms	No Charge
Fire Investigation (per hour <b>OR</b> part thereof plus expenses and third-party costs)	\$ 100.00

**Permits**

Pyrotechnics	
Fire Works Permit	\$ 25.00
Open burning	
Residential Fire Pits – No Permit Required	No Charge
Annexation Residents Only – Permit Required	No Charge

**Administrative Functions**

File Search and Report - per report up to two hours research and preparation	\$ 100.00
Digital Photographs -per photo	\$ 2.00

**Public Education Training**

Fire Extinguisher Training - per person, minimum charge of \$150	\$ 25.00
Fire Drills	No Charge

**SCHEDULE A  
2020 FEE SCHEDULE**

**Emergency Response**

Town Structure Fire (insured loss) - per hour to a maximum of \$10,000 plus cost of materials and third-party costs	\$ 615.00
Town Motor Vehicle Collision Response - per hour	\$ 615.00
Hazardous Material Incident Response (apparatus rates plus cost of materials and third party costs)	See below
Response to Motor Vehicle or Fire on Provincial Highways	<b>Current Alberta Transportation Rates</b>

**Fire Apparatus Rates (hourly)**

Aerial Ladder / Platform Truck	\$ 700.00
Wildland	\$ 300.00
Engine	\$ 615.00
Water Tender	\$ 615.00
Rescue Truck	\$ 615.00
Utility Truck	\$ 185.00
Command Vehicle	\$ 185.00
Fire Apparatus and Personnel Stand-By	\$ 250.00

**Response to False Alarms**

First Response related to malfunctioning fire safety installation or other safety device during a calendar year	No Charge
Second response related to malfunctioning fire safety installation or other safety device during a calendar year	No Charge
Third response related to malfunctioning fire safety installation or other safety device during a calendar year	\$ 150.00
Fourth & subsequent responses related to malfunctioning fire safety installation or other safety device during a calendar year	\$ 300.00

**Miscellaneous**

Fill SCBA Cylinders - per cylinder	\$ 15.00
Proctor Services	\$ 500.00



## Day of Mourning

Every year on April 28 we pay our respects to, and remember, the thousands of workers who have been killed, injured or suffered illness as a result of work-related incidents.

Sadly, Alberta lost 165 people to workplace injury or illness in 2019.

On April 28, we remember. Take a moment to honour lives forever changed.

## Download Day of Mourning materials

As a result of the challenges presented to us all by COVID-19, we have made the difficult decision to temporarily suspend mailing Day of Mourning materials. We appreciate your understanding.

Our materials continue to be available in digital format below. We encourage you to download and use any of these resources to continue to honour this day.

If you have any questions, please reach out to [Communications](#) for assistance.

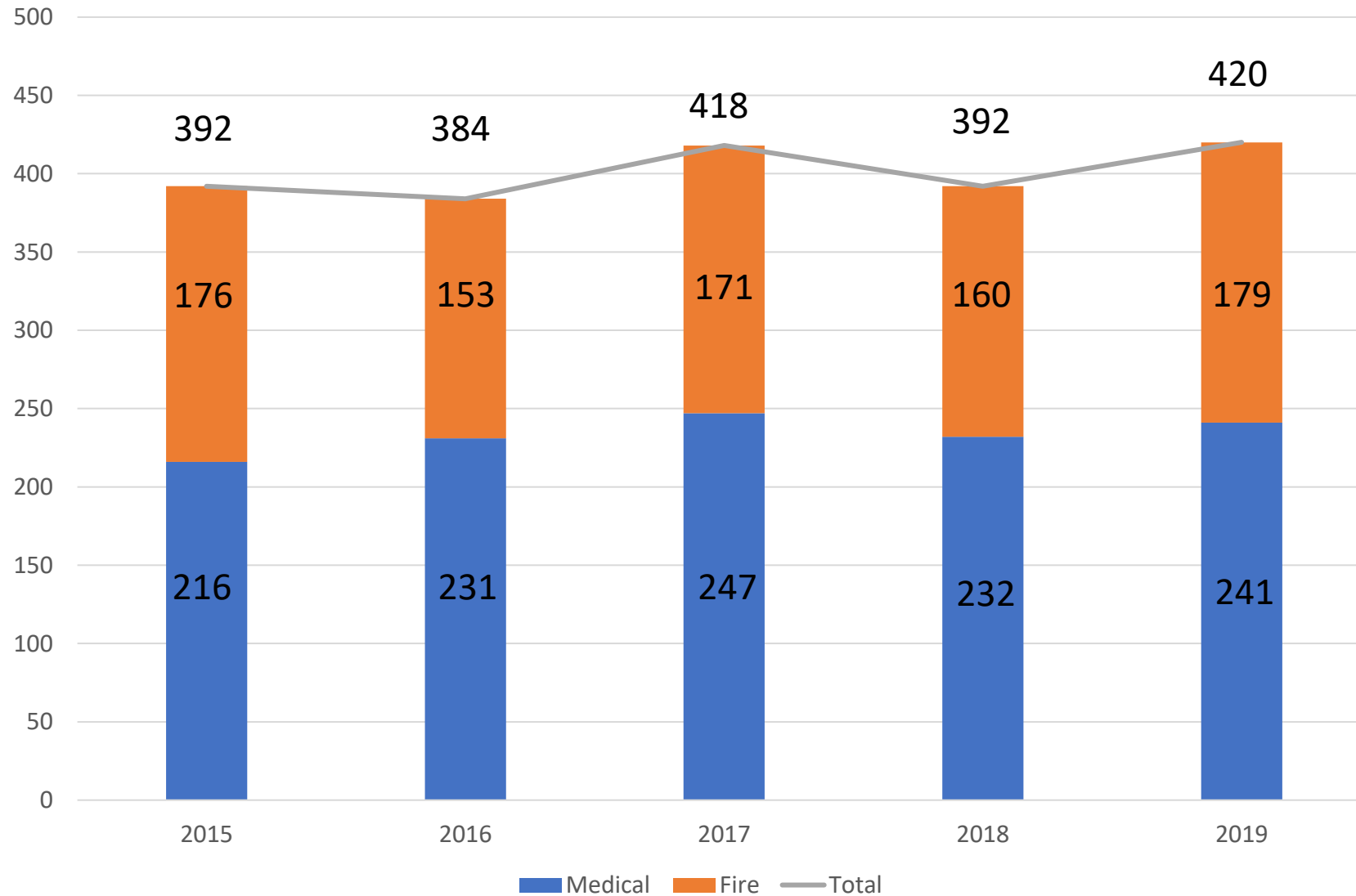


# Coaldale & District Emergency Services 2019 Year End Report

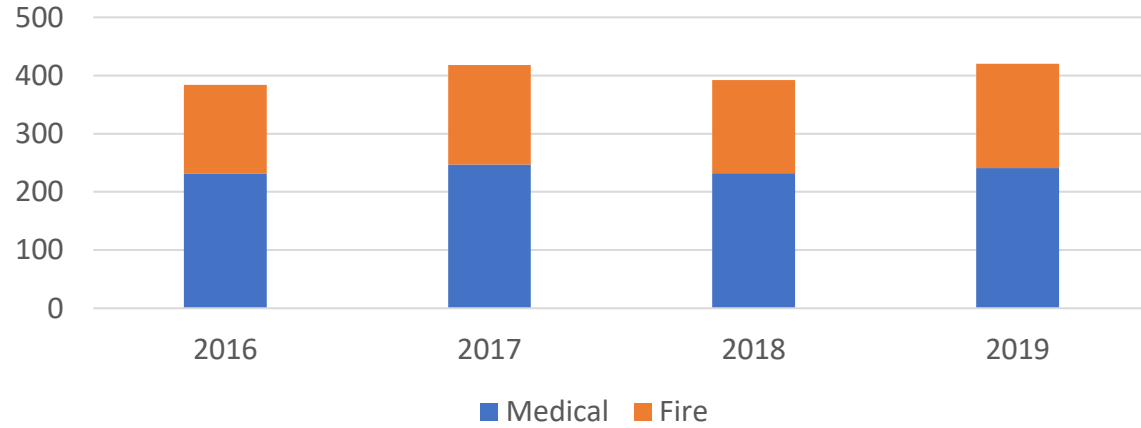


“Respect the tradition-Embrace the culture-Live the life”

# 5 Year Call Totals Coaldale/Lethbridge County

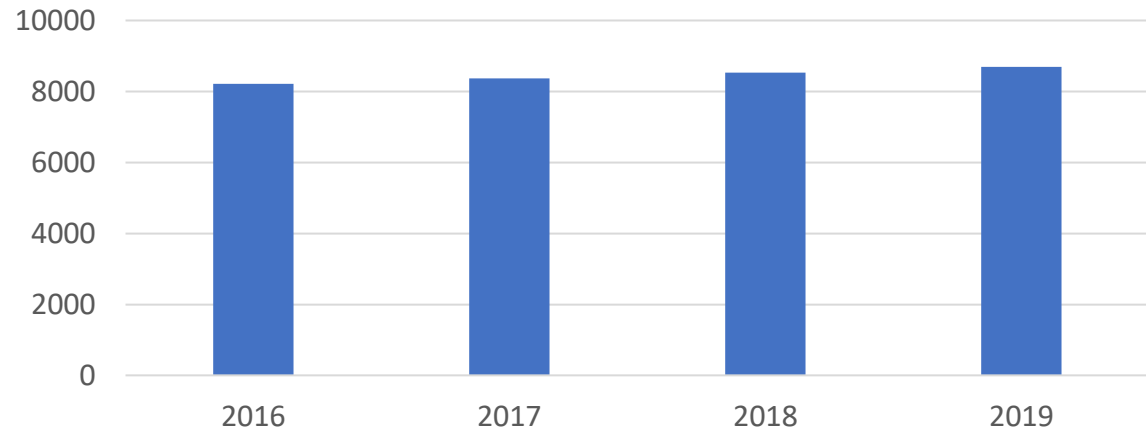


## Number of Incidents 2016-2019



2.34% Y/Y

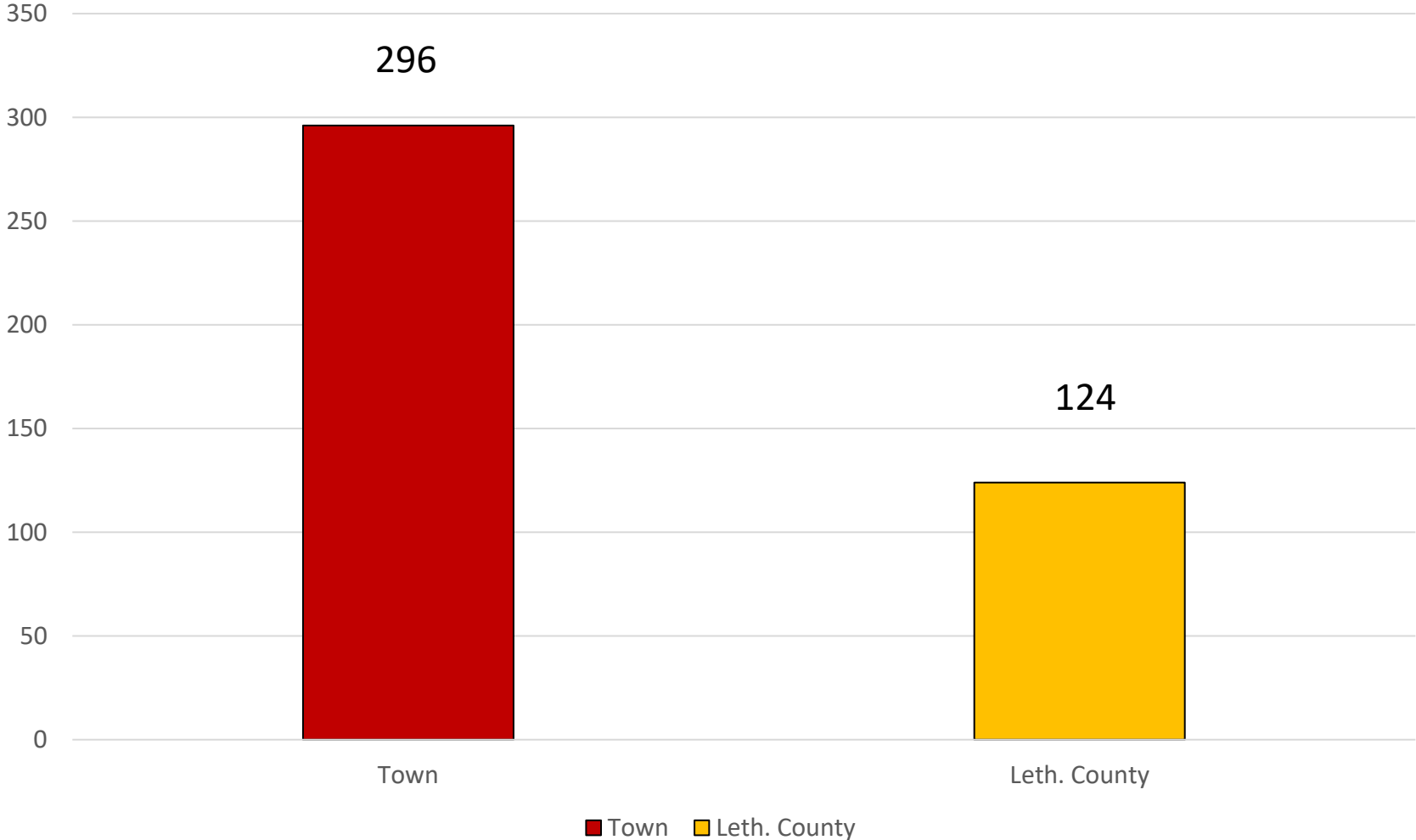
## Coaldale Population 2016-2019



1.90% Y/Y



# Coaldale vs Lethbridge County Incidents 2019



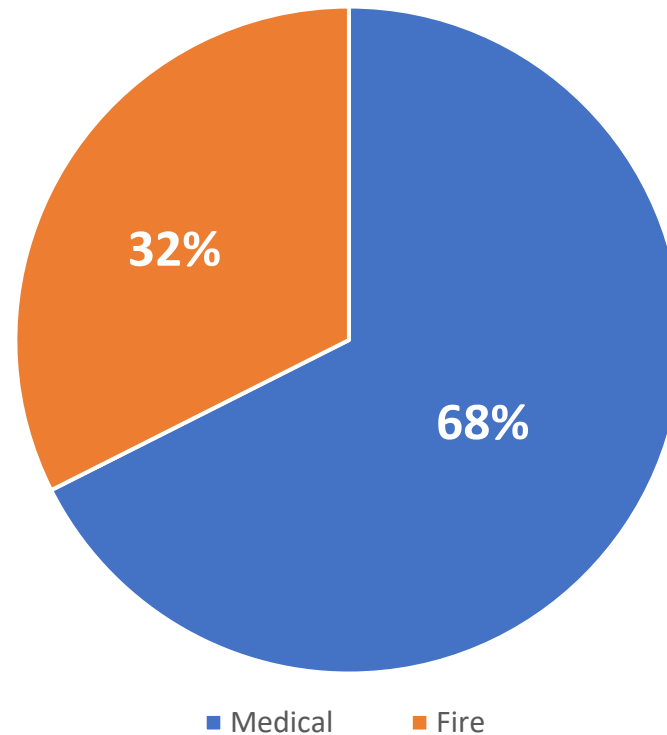


**Town of Coaldale: 296**

**Fire: 96    Medical: 200**



Town calls





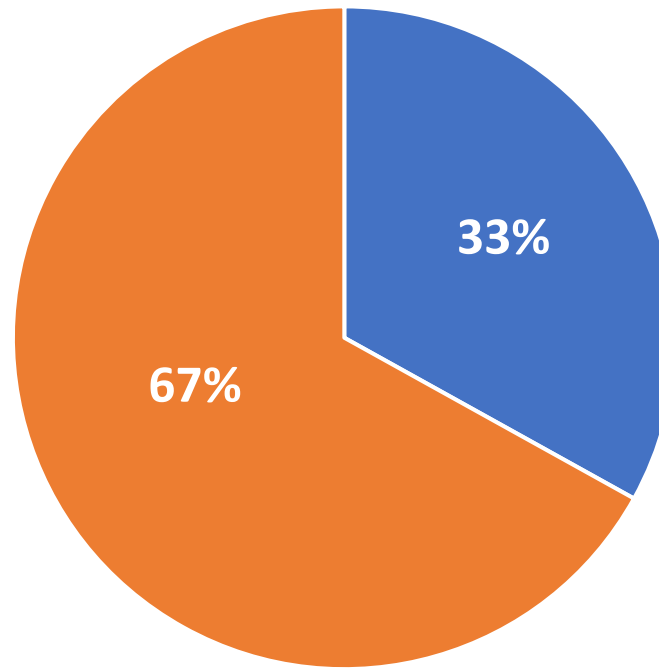


**Lethbridge County: 124**

**Fire: 83    Medical: 41**



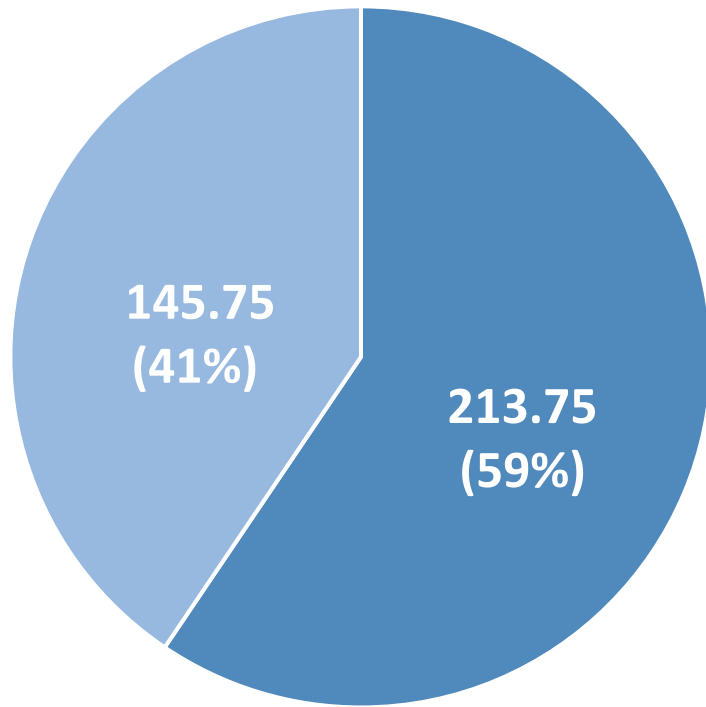
County Calls



■ Medical ■ Fire

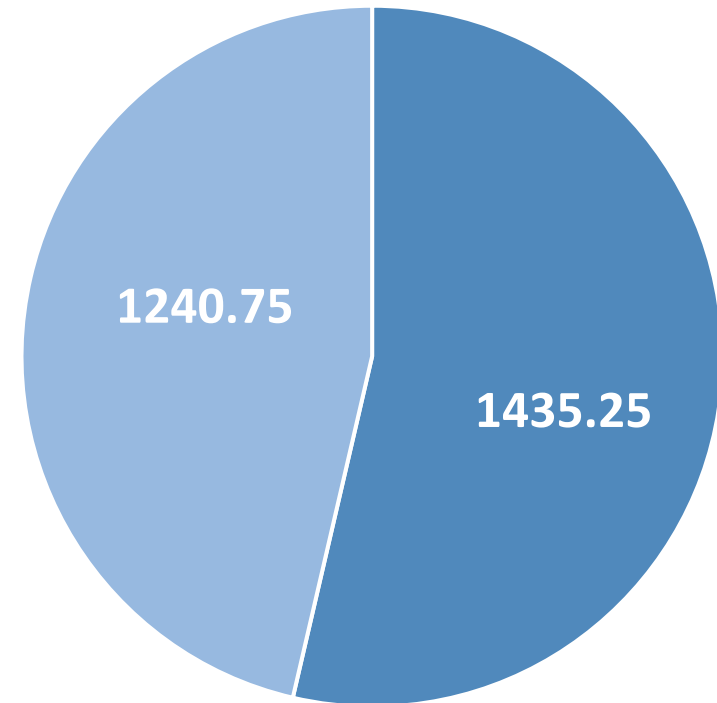


**Time On Calls (hrs)**



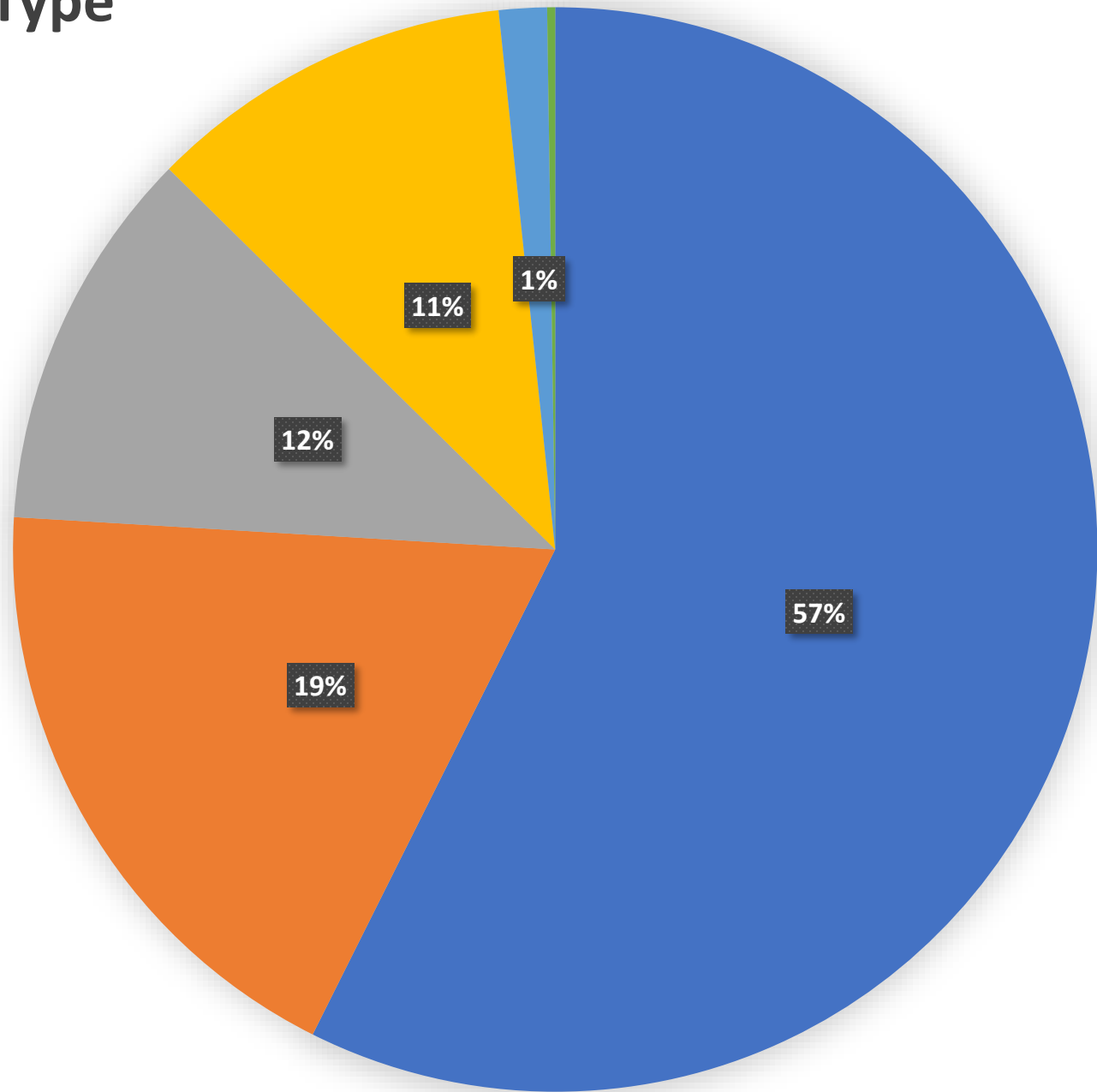
■ Coaldale ■ Leth. County

**FF Hours**



■ Coaldale ■ Leth. County

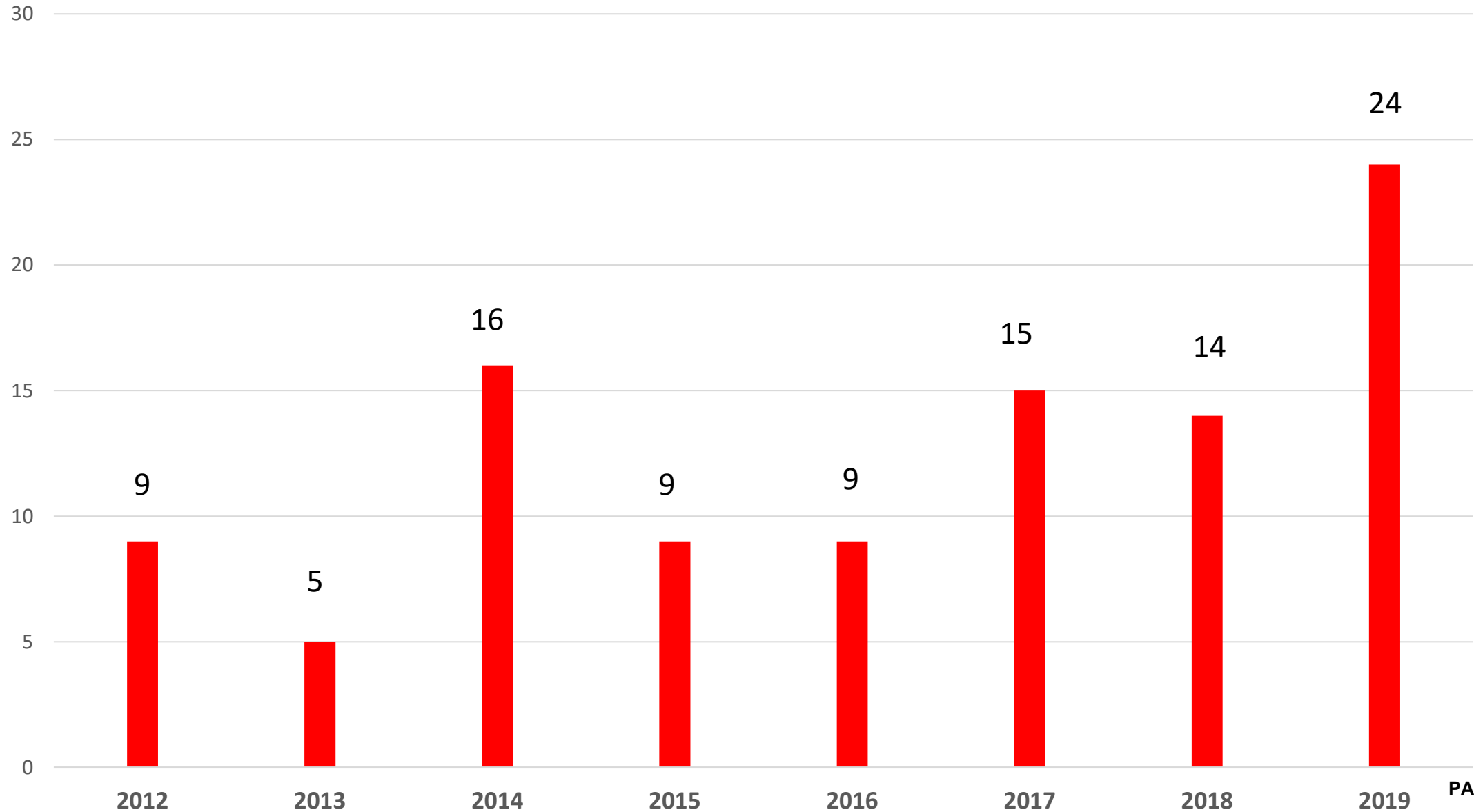
# Calls by Type



- Medical
- Alarms
- Fire
- MVC
- Mutual Aid
- Other



# CODE RED CALLS



# Dollar Loss Fires and Property Saved

**12**

**Fires**

Fire Loss

**\$873,050**

Property Saved

**\$2,736,250**



# Fire Prevention and Public Education



Fire Inspections: 150

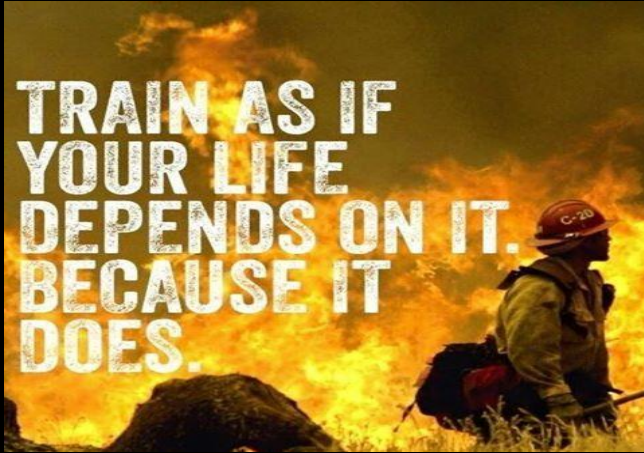
Home Safety Inspections: 8

Smoke Alarms Replacements: 10

Firehall Tours: 13 – 201 school-aged children

Fire Prevention Open House: 100 people





## 2019 Firefighter Training

**FF Training Hours: 1931 HRS**



**4 Firefighters NFPA 1021 Level 1 (Picture Butte)**

**6 Firefighters attended Nozzle Forward (Lethbridge)**

**2 Firefighters attended Big Rig vehicle extrication training  
(Nisku)**

**3 Firefighters completed NFPA 1041 L1 (Coaldale)**

**22 Firefighters Pierce Training (Coaldale)**

**3 Firefighters NFPA 1051 (Nobleford)**

# 2019 Highlights



Phase One firehall construction



Kate Andrews Fire Academy

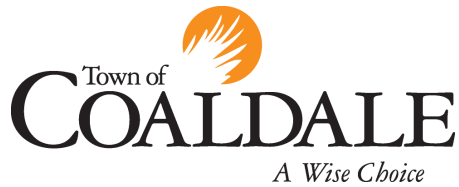


Delivery of Pierce 110' Platform





THANK YOU



## Request for Decision

APRIL 14, 2020, REGULAR COUNCIL MEETING

### COALDALE & DISTRICT CHAMBER OF COMMERCE - VLT

#### PURPOSE:

Attached to this report is a letter that was received from the Coaldale & District Chamber of Commerce, dated March 25, 2020, written in response to a request from a local business, requesting that Council give consideration to reinstating the installation, operation and use of video lottery terminals (VLT's).

Supplementary to this letter, background information about this topic has been provided by administration.

#### BACKGROUND:

##### A. History

VLT's were removed 22 years ago from the town of Coaldale, in 1998.

At the March 13, 2017, Regular Council Meeting, it was approved by Council to conduct a plebiscite vote as part of the October 19, 2017, Municipal Election.

The plebiscite question that was placed on the ballot was: *Do you agree that Town Council should pass a bylaw to allow for the installation, operation and use of video lottery terminals (VLT's) within the town of Coaldale?*

Plebiscite Results:                      Yes =1100    49.71%

    No = 1113    50.29%

In response to the above, at the Regular Council Meeting of March 13, 2017, the following resolution was adopted:

***Motion 401.17      Councillor Chapman moved that Council accept the results of the plebiscite question in reference to the proposed reintroduction of VLT's to Coaldale – that the Town Council not pass a bylaw to allow for the installation, operation and use of video lottery terminals (VLT's) within the Town of Coaldale. Further that Council move to rescind first reading of Bylaw 721-C-02-17 such that the current prohibition of VLT's in Coaldale remain in full force and effect.***

***6-1 Carried***

**B. Legislative Overview**

Given that it has been 24 months from the date upon which the plebiscite results were tallied and made public, Council has the ability to make a resolution to change course if they so wish, without the need for another plebiscite to do so. Council also has the ability, within their discretion, to call for another public vote on the matter for whatever reason they deem appropriate; however, such a step would not be a legislative requirement.

In summary, the process for how this matter is to be handled is entirely up to the discretion of Council. Further direction from Council as to how, process-wise, we should proceed is therefore requested.

**RECOMMENDATION:**

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THAT Council receive the letter from the Chamber with respect to VLT's for information, and direct administration to return to Council at a future meeting (at a date/time determined by Council) identifying the options available to Council with respect to the installation, operation and use of video lottery terminals (VLT's) in Coaldale.

Respectfully Submitted:

Kalen Hastings  
Chief Administrative Officer

This report has been prepared in consultation with the following listed departments:

<b>Department</b>	<b>Signature</b>



## Coaldale & District Chamber of Commerce

PO Box 1117

Coaldale, AB T1M 1M9

info@coaldalechamber.com | Phone: 403-345-2358 | coaldalechamber.com

March 25, 2020

1920 17<sup>th</sup> Street  
Coaldale, AB  
T1M 1M1

Dear Mayor Kim Craig and the Councilors of the Town of Coaldale,

At a recent Coaldale Chamber of Commerce meeting, a letter was received from one of our members. This member is Ken Schmidt, the owner of the Coaldale Inn. He requested support from the Chamber to ask you to revisit the issue of allowing VLTs in Coaldale. Please find enclosed both the recent letter written by Mr. Schmidt as well as a letter that the Chamber wrote to him in late 2016. The position of the Chamber has not changed since that date; in fact it might have only grown stronger. The Chamber sees the difficulty the Coaldale Inn and other establishments are dealing with during the COVID-19 crisis. It will take a lot of time and resilience for these businesses to resume operations after the pandemic has passed, and VLTs will certainly be a very important tool to survive and recover from a long-term shut down of operations. Any business will be looking very seriously at any potential revenue streams to support their endeavors and the Coaldale Inn is no different.

Therefore, the Chamber urges Town Council to resume discussions regarding VLTs and strongly suggests that Council approves the operation of these machines in Coaldale.

Respectfully submitted,

René van de Vendel

Chamber President

A handwritten signature in blue ink, appearing to read 'René van de Vendel', written over the printed name and title.



TO: President and Board Members, Chamber of Commerce

FROM: Ken Schmidt, Owner, Coaldale Inn

February 2, 2020:

As a member of the Chamber of Commerce, and Owner/Operator Coaldale Inn, I respectfully request the support of the Chamber in my endeavor to have Town Council revisit the idea of allowing VLTs within the town of Coaldale and they present this request to council members for a vote. I feel it is a legitimate request as it allows us to compete on a level playing field with other liquor outlets in the area that currently have VLTs, thus retaining the resulting business locally.

From a financial position, the current social climate and restrictive liquor laws, make having VLTs absolutely necessary for most liquor establishments to survive and contribute to the community. (The initial impact would be minimal because...) From a moral perspective, any successful applicant initially receives only 3 VLTs. The local appetite will determine whether the government allocates more machines based on performance.

I very much appreciate the understanding and support of the Chamber Board and hopefully Council Members will vote to approve this request.

Respectfully yours,

Ken Schmidt

913 19A Avenue, Coaldale, Alberta T1M 1A7  
P 403-345-5410 F 403-345-5412  
[www.coaldaleinn.com](http://www.coaldaleinn.com)

December 14, 2016

Mr. Ken Schmidt  
Coaldale Inn  
913 19A Ave  
Coaldale AB T1M 1A7

Dear Ken:

**Re: Gaming in Coaldale**

Thank you for attending our meeting on November 9, 2016 and discussing the impact of Coaldale's current policy on VLT use in Coaldale businesses. The Coaldale & District Chamber of Commerce offers this letter of support for your engagement with Town officials and administration, as well as the public. The Chamber's understanding of the issue is as follows:

- Coaldale currently does not allow the use of VLT's in any business operating in Coaldale
- VLT's provide a significant revenue stream to the host business.
- Gaming proceeds often go back into the community in part
- A number of our non-profit and community groups currently use significant gaming funds to carry out their mandate
- Users of VLT's, if they desire, may simply go to Lethbridge to participate in this activity

A regulation/policy against the use of VLT's in Coaldale has the following impact:

- Any motel/hotel or other establishment will be required to find alternative revenue sources to enhance its business viability
- The restriction on VLT inclusion contradicts the concept of free enterprise, which the Chamber holds as a guiding principle.
- Coaldale businesses may be at a significant competitive advantage compared to other businesses in neighbouring communities

During the meeting of November 9, 2016, the board of directors approved support for your mandate to re-establish VLT availability in Coaldale. As a Chamber of Commerce, we stand behind you in principal to be allowed to include VLT's in your operations.

Best regards,

Everett Duerksen  
President