



**REGULAR COUNCIL MEETING AGENDA
TOWN OF MILLET
VIA ZOOM MEETING
Access Code #TBA
April 28th, 2021
3:00 p.m.**

- 1.0 **CALL TO ORDER**
- 2.0 **PUBLIC HEARING - NONE**
- 3.0 **ADDITIONS AND ADOPTION OF AGENDA**
- 4.0 **ADOPTION OF MINUTES**
 - 4.1 April 14th, 2021 – Regular Meeting
- 5.0 **DELEGATIONS**
 - 5.1 Andy Health – McElhanney Engineering
- 6.0 **REPORTS**
 - 6.1 Capital Progress Report – December 2020 – Director of Finance
 - 6.2 Capital Progress Report – March 31, 2021 – Director of Finance
- 7.0 **BYLAWS**
 - 7.1 Bylaw #2021-03 – Establishment of a Bylaw Enforcement Officer (all three readings)
 - 7.2 Bylaw #2021-04 – Temporary Borrowing Bylaw – (all three readings)
 - 7.3 Bylaw #2021-05 – Penalty Tax Bylaw (all three readings)
- 8.0 **AGREEMENTS – NONE**

9.0 CORRESPONDENCE

- 9.1 ATCO Gas and Pipelines Ltd. – 2021 Franchise Fee Distribution Revenue Forecast
- 9.2 Union Decertification – Lisa Schoening, CAO

10.0 NEW BUSINESS

- 10.1 Request for Decision - Distancing Diamonds
- 10.2 Request for Decision – Millet Fire Department - Appointment
- 10.3 Invitation – 2021 Chamber Annual General Meeting
- 10.4 New Policy #84 - Deadfall Permit Policy
- 10.5 Policy #19 – Custom Work Policy – Rescind
- 10.6 Request for Decision – Consolidated Financial Statements for the year ended December 31, 2020
- 10.7 Letter of Support – Millet and District Historical Society

11.0 CLARIFICATION OF AGENDA

12.0 CLOSED SESSION - CONFIDENTIAL

Council will also be discussing privileged and other information regarding Land, Legal and Personnel matters therefore the meeting should be closed pursuant to Section 197 of the Municipal Government Act, 2000, Chapter M-26, Part 5, Division 9, and amendments thereto, and the applicable Sections noted from S.16 - S.29 of the Freedom of Information and Protection of Privacy Act, 2000, Chapter F-25, Division 2, Part 1 and amendments thereto.

- 12.1 Legal – West Dried Meat Lake
- 12.2 Land – Millet Lions Club
- 12.3 Land – Bike Jump
- 12.4 Personnel – Employee Policies
- 12.5 Legal – FCSS Request for Funding
- 12.6 Land - MiB

13.0 ADJOURNMENT



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: April 28th, 2021
Originated By: Heather Hughes, Legislative Assistant
Agenda Item: 4.0 – Adoption of Minutes

BACKGROUND/PROPOSAL

Adoption of Minutes

4.1 Minutes of Regular Meeting – April 14th, 2021

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Not applicable.

COSTS/SOURCE OF FUNDING

Not applicable.

RECOMMENDATION

1. That the minutes are hereby approved, as presented.



REGULAR MEETING OF COUNCIL
TOWN OF MILLET
VIA ZOOM
ACCESS CODE #965 6305 6843
April 14th, 2021
3:00 p.m.

PRESENT:

Present at the online meeting with visual and audio connections were:

MAYOR	Tony Wadsworth
COUNCILLORS	Robin Brooks Carol Sadoroszney Mike Storey Vicki Pyle Pat Garrett Doug Peel
C.A.O.	Lisa Schoening
LEGISLATIVE ASSISTANT	Heather Hughes
MANAGER OF ENFORCEMENT SERVICES	Mitch Newton (audio only)
PRESS	Christina Max (audio only)
GALLERY	Chris Laing, Creative Infrastructure

1.0 CALL TO ORDER:

The meeting was called to order by Mayor Wadsworth at 3:00 p.m.

2.0 PUBLIC HEARINGS:

Bylaw #2021-02, being the Public Notification Bylaw

Mayor Wadsworth declared the Public Hearing open at 3:01 p.m. Mayor Wadsworth stated the purpose of the hearing was to provide the public with the opportunity to provide their comments on Bylaw 2021-02, being the Public Notification Bylaw.

The Legislative Assistant provided Confirmation of Notice that the Public Hearing was advertised in the April 7th and April 14th, 2021 editions of the Wetaskiwin Times and Notice was also posted on www.millet.ca on March 25th, 2021.

The Legislative Assistant confirmed that no written submissions were received.

Mayor Wadsworth asked a first time for any persons wishing to be heard. Hearing none, Mayor Wadsworth asked for any persons wishing to be heard (second time).

COUNCIL MEETING

APR 28 2021

ITEM # 4.1

Hearing none, Mayor Wadsworth asked for any persons wishing to be heard (third time).

Mayor Wadsworth closed this portion of the Public Hearing at 3:09 p.m.

3.0 ADDITIONS, DELETIONS AND ADOPTIONS OF AGENDA:

Res #96/21 Agenda	Moved by Councillor Peel that the following items are hereby added to the agenda and further that the agenda is hereby adopted, as amended;
	7.1 Change all references made to the Notification Bylaw to read 'Public' Notification Bylaw instead.
	Add: 10.10 Policy #74 – Millet in Bloom Policy

CARRIED

4.0 ADOPTION OF MINUTES:

Res #97/21 Minutes Regular Meeting	Moved by Councillor Sadoroszney that the March 24 th , 2021 Regular Meeting of Council Minutes are hereby approved, as presented.
---	--

CARRIED

5.0 DELEGATIONS: NONE

6.0 REPORTS:

- 6.1 Councillor Brooks Report – January and February 2021
- 6.2 Councillor Brooks Report – March 2021
- 6.3 Monthly Bank Reconciliation – February 28th, 2021 – Director of Finance
- 6.4 Millet Fire Department – March 1st – March 31st, 2021

Res #98/21 Reports	Moved by Councillor Storey that the Reports are hereby accepted as information.
-------------------------------	---

CARRIED

7.0 BYLAWS:

- 7.1 Bylaw 2021-02 – Public Notification Bylaw (second and third reading)

Res #99/21 Bylaw 2021-02	Moved by Councillor Sadoroszney that Bylaw 2021-02 is hereby given second reading.
-------------------------------------	--

CARRIED

Res #100/21 Bylaw 2021-02	Moved by Councillor Brooks that Bylaw 2021-02 is hereby given third and final reading.
------------------------------	--

CARRIED

8.0 AGREEMENTS: - NONE9.0 CORRESPONDENCE:9.1 *Alberta Municipal Affairs – Tax Recovery Public Auction Extension*9.2 *Millet Library Board Minutes – February 23, 2021*

Res #101/21 Correspondence	Moved by Councillor Peel that the correspondence is hereby accepted as information.
-------------------------------	---

CARRIED

10.0 NEW BUSINESS:10.1 *Policy #76 – Disposal of Surplus Property*

Res #102/21 Policy #76 Disposal of Surplus Property	Moved by Councillor Sadoroszney that Council adopt Policy #76 Disposal of Surplus Property as amended. Add the following words in italics to Item 6: 'All property disposed of by trade-in on the purchase of new capital equipment, <i>valued over \$100,000</i> , shall be identified....'
--	--

CARRIED

10.2 *Request for Decision – Distancing Diamonds**Mayor Wadsworth was disconnected from the meeting at 3:34 p.m.**Mayor Wadsworth was re-connected to the meeting at 3:36 p.m.*

Res #103/21 Distancing Diamonds	Moved by Councillor Garrett that Council approve the installation of a second distancing diamond at a location to be determined.
------------------------------------	--

CARRIED

10.3 *Millet Library Board – Request for Appointment*

Res #104/21 Millet Library Board Appointment	Moved by Councillor Pyle that Council appoints Jillian Meyers as a Trustee for a three-year term to the Town of Millet Library Board.
--	---

CARRIED

10.4 Municipal Planning Commission – Member Vacancy

Res #105/21 MPC – Member vacancy	Moved by Councillor Garrett that Council advise Administration to advertise on the Town website and local newspapers for a vacancy position to be filled for a 2-year term Public at Large member to be appointed on the Municipal Planning Commission.
---	---

*CARRIED**10.5 Asset Management Strategy*

Res #106/21 Asset Management Strategy	Moved by Councillor Storey that Council adopt the Town of Millet Asset Management Strategy as presented.
--	--

*CARRIED**10.6 Communities in Bloom - Proclamation*

Res #107/21 CIB - Proclamation	Moved by Councillor Sadoroszney that Council hereby designates the week of May 2 nd , 2021 as <i>Communities in Bloom</i> Week.
---	--

*CARRIED**10.7 Old Millet School Waterline Replacement*

Res #108/21 Old Millet School Waterline Replacement	Moved by Councillor Storey that Council accepts this item as information.
--	---

*CARRIED**10.8 Old Millet School – Solar Panel Project*

Res #109/21 Old Millet School – Solar Panel Project	Moved by Councillor Storey that Council award the Old Millet School Option 1 solar panel installation project to NuSolar in the amount of \$50,709 as per the approved capital budget.
--	--

CARRIED

Res #110/21 Old Millet School – Solar Panel Project	Moved by Councillor Garrett that Council approve the purchase of the EV charging station from NuSolar at a cost of \$8,197.00 with the cost to be recovered from the John Maude and Susan Quinn Charitable Foundation.
--	--

CARRIED

10.9 Old Millet School - Update

Res #111/21 Old Millet School Update	Moved by Councillor Brooks that Council accepts this item as information.
---	---

*CARRIED**10.10 Policy #74 – Millet in Bloom Policy*

Res #112/21 MiB Policy	Moved by Councillor Storey that Council approve Policy #74 – Millet in Bloom Policy as amended.
-----------------------------------	---

*CARRIED***11.0 CLARIFICATION OF AGENDA: NONE***Christina Max left the meeting at 4:33 p.m.**Manager of Enforcement Services left the meeting at 4:33 p.m.*

Res #113/21 Closed Session	Moved by Councillor Sadoroszney that Council move into Closed Session to discuss Items 12.1 and 12.2 pursuant to Sections 16 to 29 of the Freedom of Information and Protection of Privacy Act at 4:33 p.m.
---------------------------------------	---

*CARRIED***12.0 CLOSED SESSION:***Chris Laing of Creative Infrastructure was in attendance to discuss Item 12.1 with Council and left the meeting at 5:16 p.m.**12.1 Land – Old Millet School Re-development**12.2 Legal – Pre-qualified Contractors*

Res #114/21 Reconvene	Moved by Councillor Storey that the Regular Council Meeting reconvene from Closed Session at 5:46 p.m.
----------------------------------	--

CARRIED

Res #115/21 Capital Reserve	Moved by Councillor Storey that Council designates the proceeds from the sale of the Community Hall to general capital reserve.
--	---

CARRIED

Res #116/21 Change Order #1	Moved by Councillor Peel that Council approve Change Order #1 related to the installation of elevators in the Old Millet School at a cost of \$45,000.00.
--	---

CARRIED

Res #117/21 Pre-qualified Contractor Technical	Moved by Councillor Sadoroszney that Council accept the Pre-qualified Contractor Technical Memo as information.
---	---

CARRIED

Res #118/21 Old Millet School Waterline Replacement	Moved by Councillor Garrett that Council authorize Administration to tender replacement of the waterline for the Old Millet School building located at 4528 51 st Street for the project funded through the Water Reserve.
--	---

CARRIED

13.0 ADJOURNMENT:

The meeting was adjourned at 5:48 p.m.

THESE MINUTES ADOPTED BY COUNCIL THIS 28th DAY OF APRIL 2021.

MAYOR

CHIEF ADMINISTRATIVE OFFICER



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: April 28th, 2021
Originated By: Heather Hughes, Legislative Assistant
Agenda Item: 6.0 - Reports

BACKGROUND/PROPOSAL

The following Report has been submitted for Council's information.

- 6.1 Capital Progress Report – December 2020 - Director of Finance
- 6.2 Capital Progress Report – March 31, 2021 – Director of Finance

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Not applicable.

COSTS/SOURCE OF FUNDING

Not applicable.

RECOMMENDATION

1. That the Reports are hereby accepted as information.

Capital Assets in 2020
December 2020

	Charter	Budget	Amount	Difference	General Admin Reserve	Capital Equipment	MSI	Fed Fuel	Other
Beginning Balance:					1,712,464.25	826,275.29			
GIS	2020-01	12,300.00	12,301.00	(1.00)					operating budget
Concession door	2020-02	4,500.00							
Cementery Landscaping	2020-05	20,000.00			(5,542.51)				
IT upgrades	2020-06	16,000.00	5,542.51	10,457.49	(4,189.28)				
Office Reno's	2020-07	5,000.00	4,189.28	810.72					
Capital replacement	2020-08					(18,800.00)			operating budget
John Deere Diesel		22,000.00	18,800.00	3,200.00					
Service Truck		35,000.00	4,061.25						
Enforcement truck		78,000.00							
Olympia		128,000.00							
Road Surface Repairs	2020-09	17,000.00							
Sanitary Sewer	2020-10	32,000.00							
Catch Basins	2020-12	14,000.00							
Flashing speed signs	2020-13	9,240.00	8,372.50	867.50	(8,372.50)				
Dog Park fence	2020-15	7,000.00	6,666.67	333.33	(6,666.67)				
Community Hall Roof	2020-16	26,400.00							
Old School	2020-17	40,000.00							
Scout Hall Paint	2020-18	4,510.00	2,500.00	2,010.00	(2,500.00)				
Splash Park	2020-19	16,500.00							
Alberta first responder	2020-20	6,500.00	4,984.00	1,516.00	(4,984.00)				
CarryForward in 2020 budget									
RV dump Station		34,000.00							
Millet Welcome Signs		16,000.00							
ICF		7,228.00	9,307.99	(2,079.99)					average went to operating
Council added throughout the year									
Res#318/20 School reno		2,524,000.00	820,732.00	1,703,268.00			(820,732.00)		
RES #208/20 - Trail		58,000.00	60,872.05	(2,872.05)			(60,872.05)		
RES #208/20 - 53rd Ave		75,000.00	64,161.00	10,839.00				(64,161.00)	
Res #138/20 Diamond Drive - services		146,158.56	6,510.00	139,648.56					
RES 285/20 - RR422 Emergency		30,000.00	30,237.90	(237.90)				(17,237.90)	
Other									
RR244	2021-26	1,025,000.00	13,805.68	1,011,194.32				(13,805.68)	
Agriplex Floor	carryforward	1,000,000.00	4,123.89	995,876.11				(4,123.89)	
2019 street repair	2019 budget	412,000.00	367,409.09	44,590.91				(367,409.09)	
Total additions			<u>1,432,275.81</u>						
interest allocation						6,840.14			
Transfer to Reserve:						100,000.00			
Ending balance:					1,660,699.29	914,315.43	(1,253,137.03)	(95,204.58)	

COUNCIL MEETING

APR 28 2021

ITEM # 6.1

Capital Assets in 2020
March 31, 2021

	Charter	Budget	Amount	Difference	General Admin Reserve	Capital Equiprrr MSI	Fed Fuel	Other
White Ice Spray	2021-23	3,800.00						Reallocated
Bannerman	2021-24	3,500.00						Reallocated
New office Furniture	2021-25	40,000.00						
RR244	2021-26	1,025,000.00	19,126.26	1,005,873.74			(13,805.68)	
	2021-27 &							
Fiber Upgrade to old school	Res109/21	25,000.00						Accepted option 1 of \$50,709
Additional Compressor	2021-28	15,000.00						
Capital Equipment								
Pick up Truck Leases		36,000.00	8,122.50	27,877.50				
Loader		240,000.00						
Mower		77,000.00						
UTV		45,000.00						
Carryforward								
RV dump Station		34,000.00						
Milliet Welcome Signs		16,000.00						
Murals		15,000.00						
Concession Door		4,500.00						
Agriplex Floor		1,000,000.00	4,123.89	995,876.11			(4,123.89)	
Cementery Landscaping		20,000.00						
Playground upgrade		17,500.00						
Old Fire Hall		17,500.00						
Council added								
Res#318/20 School reno		2,524,000.00	1,540,843.93	983,156.07				
Res #138/20 Diamond Drive - services		146,158.56	152,668.56	(6,510.00)	(152,668.56)		(1,540,843.93)	
Res#62/21 - additional repairs to agriplex		479,670.00						
Res#91/21 - Grass Bagger		5,000.00						
Res#20/21 - additional repairs to agriplex		33,000.00						To come from agriplex reserve
Res#110/21 0 EV charging station		8,197.00						To come out of trust fund
								To come from general reserve
Other - unfinished								
IT upgrades	2020-06	16,000.00	5,542.51	10,457.49	(5,542.51)			
Asset Management	Grant	42,800.00	41,200.00	1,600.00				
2019 street repair	2019 budget	412,000.00	367,409.09	44,590.91			(367,409.09)	
Zamboni	Capital equipment	128,000.00	151,240.00	(23,240.00)		(128,000.00)		(23,240.00)

COUNCIL MEETING

APR 28 2021

ITEM # 6.2



TOWN OF MILLET REQUEST FOR DECISION (RFD)

Meeting: Regular Council Meeting,
Meeting Date: April 28, 2021
Originated By: Mitch Newton, Manager of Enforcement Services
Agenda Item: 7.1 Bylaw #2021-03 – Establishment of a Bylaw Officer

BACKGROUND/PROPOSAL

On December 9, 2020 Administration Received the Town of Millet 2020 Municipal Accountability Program Report (MAP) and was advised under Section 3.4 (Sub 5) that the Town's Bylaw Enforcement Bylaw 2009/02 wasn't compliant with the Municipal Government Act Sections 555-556.

They Informed that the bylaw does not include disciplinary procedures, penalties and an appeal process for Bylaw Enforcement Officers.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Compliant with the Municipal Government Act

COSTS/SOURCE OF FUNDING

Not applicable.

RECOMMENDATION

1. That Bylaw 2021-03 is given all three readings.

BYLAW NO. 2021-03
A BYLAW OF THE TOWN OF MILLET
IN THE PROVINCE OF ALBERTA
TO ESTABLISH THE BYLAW ENFORCEMENT OFFICER BYLAW

AND WHEREAS, Section 7 (i) of the *Municipal Government Act*, RSA 2000, c M26, a council may pass bylaws respecting the enforcement of bylaws.

AND WHEREAS, Section 555 of the under the authority of the *Municipal Government Act*, a person who is appointed as a bylaw enforcement officer is, in the execution of those duties, responsible for the preservation and maintenance of the public peace;

AND WHEREAS Section 556 of the *Municipal Government Act*, a council must pass a bylaw specifying the powers and duties of bylaw enforcement officers and establishing disciplinary procedures for misuse of power, including penalties and an appeal process applicable to misuse of power by bylaw enforcement officers;

AND WHEREAS, Part 13, division 4 of the *Municipal Government Act*, the municipality may carry out numerous enforcement powers and duties, which may be exercised by bylaw enforcement officers;

AND WHEREAS, Section 1 (k)(iv) of the *Provincial Offences Procedure Act*, RSA 2000, c P-34 a person who is employed or retained by a municipality and provided written authorization to issue violation tickets under that Act will be considered a “peace officer” for the purposes of that Act;

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

BYLAW TITLE

- 1) This Bylaw may be referred to as the “Bylaw Enforcement Officer Bylaw.”

DEFINITIONS

- 2) The following definitions shall apply when used within this “bylaw.”
 - (a) “Bylaw” a bylaw of the Town of Millet;
 - (b) “Bylaw” Enforcement Officer: means an individual appointed pursuant to this Bylaw as a Bylaw Enforcement Officer, including a Contract Bylaw Enforcement Officer;
 - (c) “Chief Administrative Officer” means the chief administrative officer of the Town or delegate;
 - (d) Contract Bylaw Enforcement Officer: a person who is not an employee of the Town but under contract with the Town appointed pursuant to this Bylaw as a Contract Bylaw Enforcement Officer;

COUNCIL MEETING

APR 28 2021

ITEM # 7.1

- (e) Council: The Council of the Town of Millet;
- (f) Municipal Government Act: means the *Municipal Government Act*, RSA 2000, c M- 26, as amended;
- (g) Municipal tag: means a form alleging an offence of a Town Bylaw allowing for voluntary payment of the prescribed fine;
- (h) Provincial Offences Procedure Act: means the *Provincial Offences Procedure Act*, RSA 2000, c P-34, as amended;
- (i) Trespass to Premises Act means: The *Trespass to Premises Act*, RSA 2000, c T-7, as amended;
- (j) Town: The Town of Millet in the Province of Alberta;
- (k) Violation ticket has the same meaning as defined in the *Provincial Offences Procedure Act*;

SUPERVISOR OF BYLAW ENFORCEMENT

3) The Chief Administrative Officer or his designate shall be the Supervisor of the Bylaw Enforcement Officers.

- (a) The Supervisor of Bylaw Enforcement Officer, in addition to all other powers and duties set out within the Bylaw, is authorized;
 - i. to ensure that bylaws of the Town are enforced;
 - ii. to provide for the supervision of the performance and conduct of the Bylaw Enforcement Officers and Contract Bylaw Enforcement Officers of the Town;
 - iii. to set rules and regulations for the conduct of Bylaw Enforcement Officers with respect to their powers and duties as peace officers;
 - iv. to enforce disciplinary procedures, including penalties and an appeal process, as outlined in Schedule B;
 - v. to carry out such investigation of the enforcement of bylaws as Council may from time-to-time request, and to make a report in writing to Council of the results of the investigation;
 - vi. to carry out any further duties and responsibilities assigned by Council;
 - vii. to assist in the prosecution of breaches of bylaws including the gathering of evidence, the attendance of witnesses and any appearances in court that may be required;
 - viii. to establish standards of uniform, insignia, and identification for Bylaw Enforcement Officers; and
 - ix. Appoint individuals as bylaw enforcement officers in accordance with this bylaw;
 - x. Revoke, suspend, or modify the appointments of bylaw enforcement officers in accordance with this bylaw; Monitor and investigate complaints of misuse of power by bylaw enforcement officers;

- xi. Monitor and investigate complaints of misuse of power by bylaw enforcement officers;
- xii. Take whatever actions or measures are necessary to eliminate an emergency in accordance with section 551 of the *Municipal Government Act*;
- xiii. Add any amounts owing to the Town to a tax roll in accordance with the *Municipal Government Act*;
- xiv. Grant written authorization to issue violation tickets under the Provincial Offences Procedure Act;
- xv. Authorize or require bylaw enforcement officers to carry out any powers, duties, or functions necessary to fulfill their responsibility for the preservation and maintenance of the public peace; and
- xvi. Delegate any of the Towns Chief Administrative Officer's powers, duties, or functions contained in this section to any employee of the Town, including the option to further delegate those powers, duties, or functions.

BYLAW ENFORCEMENT OFFICERS

- 4) The Chief Administrative Officer may appoint one or more Bylaw Enforcement Officers and shall hold the term of office until revoked, suspended or terminated.
 - (a) Every Bylaw Enforcement Officer, before commencing his duties, shall take the official oath as prescribed by the Oath of Office Act, of the Province of Alberta as outlined in Schedule C.
 - (b) The powers and duties of Bylaw Enforcement Officers shall include the following:
 - i. to enforce the bylaws which the Bylaw Enforcement Officer is authorized to enforce within the boundaries of the Town;
 - ii. to follow the directions of the Supervisor and to report to the Supervisor as required by him;
 - iii. to respond to and investigate complaints;
 - iv. to conduct routine patrols;
 - v. to assist in the prosecution of bylaw contraventions including appearances in court to provide evidence;
 - vi. to carry upon his person at all such times as he is acting as a Bylaw Enforcement Officer evidence in writing of his position as a Bylaw Enforcement Officer of the Town;
 - vii. to perform all other enforcement duties delegated to the Town by any statute of the Province of Alberta, or the Dominion of Canada, that he is assigned by the Supervisor to enforce; and
 - viii. to perform such other duties as may from time to time be assigned by Supervisor of Bylaw Enforcement;
 - ix. The Bylaw Enforcement Officer shall honor and abide by the Code of Conduct established in Schedule A;

- x. Issue municipal tags and/or violation tickets for offences under bylaws;
- xi. Exercise all the powers, duties, and functions of designated officers to conduct any inspections, remedies, or enforcement authorized or required by a bylaw or enactment in accordance with section 542 of the *Municipal Government Act*;
- xii. Exercise all the powers, duties, and functions of a designated officer to issue written orders pursuant to section 545 and 546 of the *Municipal Government Act*;
- xiii. Take whatever actions or measures are necessary to remedy a contravention or prevent a re-occurrence of a contravention of the *Municipal Government Act*, an enactment that the Town is authorized to enforce, or a bylaw in accordance with section 549 of the *Municipal Government Act*;
- xiv. Take whatever actions or measures are necessary to eliminate a danger to public safety caused by a structure, excavation, or hole or to deal with the unsightly condition of a property in accordance with section 550 of the *Municipal Government Act*;
- xv. Exercise all the powers, duties, and functions of a development authority to issue written order pursuant to section 645 of the *Municipal Government Act*;
- xvi. Take whatever actions or measures are necessary to carry out an order issue pursuant to section 645 or 687 of the *Municipal Government Act*;
- xvii. Issue notices not to trespass under the *Trespass to Premises Act*;
- xviii. Prepare and lay information's;
- xix. Place an erasable chalk mark on the tread face of a tire of a parked or stopped vehicle;
- xx. Certify Town records as true copies of the original;

(c) The appointment of an indicial as a bylaw enforcement officer in accordance with this bylaw is deemed to be:

- i. Written authorization to issue violation tickets for offences under bylaws specified in the appointment.

(d) The authority of a Bylaw Enforcement Officer shall terminate when:

- i. the person ceases to be an employee of the Town; or
- ii. the Chief Administrative Officer terminates the appointment of a Bylaw Enforcement Officer.

CONTRACT BYLAW ENFORCEMENT OFFICERS

5) The Chief Administrative Officer may appoint one or more Contract Bylaw Enforcement Officers.

(a) All Contract Bylaw Enforcement Officers shall execute the form of contract mutually agreed upon both parties. The duties of Contract Bylaw Enforcement Officers shall be as set out in the contract;

(b) The appointment of any Contract Bylaw Enforcement Officer may be terminated, without prior notice, or by resolution of Council.

Bylaw 2009/02 is hereby rescinded.

This Bylaw shall come into force and effect when it has received third reading and has been duly signed by the Mayor and Chief Administrative Officer.

Read a first time this ____ day of _____, A.D., 2021.

Read a second time this ____ day of _____, A.D., 2021.

Read a third time and finally passed this ____ day of _____, A.D., 2021.

TOWN OF MILLET

MAYOR

CHIEF ADMINISTRATIVE OFFICER

Schedule "A"

Bylaw 2021-03
CODE OF CONDUCT

1) A Bylaw Enforcement Officer shall not:

(a) Violate:

- i. any Act or Regulation made under an Act of Parliament of Canada;
- ii. any Act or Regulation made under an Act of the Legislature of Alberta; or
- iii. any provision of the member's appointment;

where the violation is of a nature that would be harmful to the organizational discipline or that it is likely to discredit the Town of Millet;

(b) Act in:

- i. a disorderly or inappropriate manner; or
- ii. a manner that would be harmful to the organizational discipline;

(c) Apply the law differently or exercise authority based on race, color, religion, sex, physical ability, marital status, age, ancestry, or place of origin;

(d) Withhold or suppress a complaint against or a report made about a Bylaw Enforcement Officer, or Peace Officer;

(e) Willfully or negligently make a sign or false, misleading, or inaccurate statement in any official or unofficial document or record;

(f) Neglect, without a lawful excuse, to perform the duties of a Bylaw Enforcement Officer promptly or diligently;

(g) Without a lawful excuse:

- i. destroy, manipulate, or conceal an official document or record, or
- ii. alter or erase an entry in an official document or record;

(h) Make known any matter that is a person's duty to keep in confidence;

(i) Fail to account for or to make prompt and true return of money or property that the member receives in the capacity as a Bylaw Enforcement Officer;

(j) Become involved in a financial, contractual, or other obligation with a person whom the member could reasonably expect to report or give evidence about;

(k) Without lawful excuse, use the position for personal advantage or another person's personal advantage;

(l) Exercise authority as a Bylaw Enforcement Officer when it is unlawful or necessary to do so;

(m) Consume alcohol while on duty;

(n) Consume, use, or possess drugs that are prohibited by law;

- (o) Report for duty, be on duty or be on standby while until to do so by reason of the use of alcohol or drugs;
- (p) Demand, persuade or attempt to persuade another person to give, purchase or obtain any liquor for a Bylaw Enforcement Officer, or Peace Officer who is on duty;
- (q) Apply excessive or otherwise inappropriate force in circumstances where force is used;
- (r) Be in possession of any firearm while on duty that is:
 - i. not approved by the Alberta Minister of Justice and Attorney General, and
 - ii. is not issued to the Bylaw Enforcement Officer by the Town of Millet;
- (s) When on duty discharge a firearm either intentionally or by accident, and not report the discharge of the firearm to the Supervisor, unless it is permitted in a firearm training course or exercise;
- (t) Fail to exercise sound judgment and restraint in the use and care of a firearm, other weapon or restraining device;

Schedule "B"

Bylaw 2021-03

DISCIPLINARY PROCEDURES

1) Receipt of Complaint

- (a) Complaints concerning the conduct of a Bylaw Enforcement Officer shall be directed to the Supervisor, in writing.
- (b) The Supervisor shall acknowledge receipt of the complaint in writing to the person making the complaint, and the person against whom the complaint is made.

2) Investigation

- (a) The Supervisor shall investigate the complaint or have it investigated, seeking assistance as required or passing on the investigation information to the Royal Canadian Mounted Police where appropriate.
- (b) After determining all the facts, the Supervisor may either dismiss the complaint as unfounded, as unsubstantial, or find that the Bylaw Enforcement Officer has committed a misconduct.
- (c) If the Supervisor is satisfied that a misconduct has been committed, he shall take corrective disciplinary action.
- (d) Despite section (c) the Supervisor may resolve minor complaints informally, arriving at a solution that is satisfactory to all parties.

3) Disciplinary Action

- (a) If the Supervisor finds that the Bylaw Enforcement Officer has committed a misconduct, he may take on of the following measures:
 - i. a suspension, for a period not exceeding one (1) week, will be given to the Bylaw Enforcement Officer if his performance is unsatisfactory and warrants suspension. A notation of the warning with the signature of the Supervisor will be placed in the Bylaw Enforcement Officer's employee file;
 - ii. for lesser offences, a written warning will be issued by the Supervisor, or
 - iii. recommend to Council that the appointment of the Bylaw Enforcement Officer be terminated.
- (b) When a suspension is issued, a written notice outlining reasons for the suspension will be given to the Bylaw Enforcement Officer.
- (c) The record of suspension will remain in the Bylaw Enforcement Officer's employee file for two (2) years after which time it may be erased if the

situation leading to the suspension has been rectified.

- (d) If the suspension results in dismissal, then the period of suspension shall be with pay.
- (e) A Bylaw Enforcement Officer wishing to appeal against his suspension or dismissal must do so in writing to the Council. Such notice of appeal must be in the hands of the Supervisor not later than fifteen (15) calendar days from the date of dismissal. The decision of Council will be final.

SCHEDULE "C"

OATH OF OFFICE

I, _____, swear that I will diligently, faithfully, and to the best of my ability execute according to law the office of bylaw enforcement officer as stipulated on my appointment as a bylaw enforcement officer of even date.

So, help me God.

Signature of Bylaw Enforcement Officer

Date

- OR -

I, _____, solemnly swear and truly declare and affirm that I will diligently, faithfully, and to the best of my ability execute according to law the office of bylaw enforcement officer as stipulated on my appointment as a bylaw enforcement officer of even date.

Signature of Bylaw Enforcement Officer

Date



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: April 28, 2021
Originated By: Annette Gordon
Agenda Item: 7.2 Bylaw #2021-04 Temporary Borrowing Bylaw

BACKGROUND/PROPOSAL

The Town of Millet must approve a temporary borrowing bylaw each year. The 2021 borrowing bylaw was done in October of 2020. However, after our map review with municipal affairs it was determined that we did not include a maximum interest rate in bylaw 2020-25, which is required under 251(1) under the MGA.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

n/a

COSTS/SOURCE OF FUNDING

ATB

RECOMMENDATION

That Council pass all three readings of Bylaw #2021-04.

TOWN OF MILLET
BYLAW #2021-04
TEMPORARY BORROWING BYLAW

WHEREAS, pursuant to the provisions of Section 256 of the Municipal Government Act, being Chapter M-26 of the Revised Statutes of Alberta, 2000 and amendments thereto, a Council may authorize the Mayor and Treasurer to borrow any sums the Council considers necessary to meet current operating expenditures and obligations of the municipality, and;

WHEREAS, the amount of taxes levied or estimated to be levied for the year 2021 of the Town of Millet for all purposes including current expenditures is the sum of Three Million and Nine Hundred Thousand Dollars (\$3,900,000.00) and;

WHEREAS, the Council of the Town of Millet deems it necessary to borrow expend the sum of One Million Five Hundred and Thirty Thousand Dollars (\$1,530,000.00) to meet the expenditures for 2021 and obligations of the Town of Millet until such time as the taxes levied or to be levied therefore as aforesaid can be collected, and;

WHEREAS, after the borrowing of the amount hereby authorized to be borrowed, the total loans outstanding to meet the current expenditures and obligations of the Town of Millet will not exceed the amount of taxes levied or estimated to be levied for the current year by the Town of Millet;

NOW THEREFORE, the Council of the Town of Millet, in the Province of Alberta, enacts as follows:

1. That the Council of the Town of Millet borrow from time to time from the Alberta Treasury Branch, a sum or sums not exceeding the aggregate amount of One Million, Five Hundred and Thirty Thousand Dollars(\$1,530,000.00) which the Council deems necessary to expend the meet the current expenditures and obligations of the Town of Millet until such time as the taxes levied or to be levied therefore can be collected, and pay or agree to pay interest, on the sum borrowed, on a monthly basis at a current rate for line of credit, prime +1%, and credit card prime +0%, as determined from time to time; maximum interest rate borrowed should not exceeding 18%.
2. That such borrowing be done by promissory note or notes under the seal of the Town of Millet and duly signed by the Mayor or Deputy Mayor and Chief Administrative Officer or Assistant Chief Administrative Officer.
3. That Council of the Town of Millet do hereby pledge to the Alberta Treasury Branch, as security for the payment of the money borrowed hereunder, the whole of the unpaid taxes and penalties on assessed and/ or levied by the Town of Millet in previous years, together with penalties thereon, and the whole of the taxes assessed or to be assessed and/ or levied for the current year and the Town of Millet shall deposit in a special account with the Alberta Treasury Branch, all of the said taxes and penalties as collected as collateral security for the money to be borrowed hereunder and interest thereon and the same shall be applied as far as necessary in payment of monies borrowed hereunder and restricted to the said taxes and penalties can be collected or be required to see that the said taxes and penalties are deposited as aforesaid;

COUNCIL MEETING

APR 28 2021

ITEM # 7.2

TOWN OF MILLET
BYLAW #2021-04
TEMPORARY BORROWING BYLAW

4. Nothing herein contained shall waive, prejudicially affect or exclude any right power, benefit or security by statute, common law or otherwise given to or implied in favor of the Alberta Treasury Branch.
5. Bylaw #2020-25 in this regard is hereby rescinded.
6. This Bylaw comes into effect January 1, 2021.

Read a first time this ____ day of _____, A.D., 2021.

Read a second time this _____ day of _____, A.D., 2021.

Read a third time and finally passed this _____ day of _____, A.D., 2021.

TOWN OF MILLET

MAYOR

CHIEF ADMINISTRATIVE OFFICER



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: April 28, 2021
Originated By: Annette Gordon
Agenda Item: 7.3 Bylaw 2021-05 being the Penalty Tax Bylaw

BACKGROUND/PROPOSAL

Per the annexation order from Municipal Affairs, effective January 1, 2018 we are ordered to use the County of Wetaskiwin No. 10, property tax rates or Millet's whichever is lower until 2027 on all annexed property.

This makes us reliant on the County of Wetaskiwin to pass their bylaw before we can calculate and pass ours. This has always created a very tight timeline for the Town of Millet.

This year due to unforeseen circumstance the County of Wetaskiwin will most likely be passing their bylaw later than usual. Which intern gives us very little time to comply with the MGA regulations and also gives our residents very little notice for payment.

Per the MGA 344(1)(3) The penalty must not be imposed sooner than 30 days after the tax notice is sent out.

We recommend changing the penalty date to July 15 going forward.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Benefits

- More time for administration to complete the property tax bylaw
- Adequate time for residence to pay their taxes from the date of the notice

Disadvantages

- Residents are used to July 1st penalty and may cause confusion

COSTS/SOURCE OF FUNDING

N/A

RECOMMENDATION

That Council give all three readings to Bylaw 2021-05 being the Penalty Tax Bylaw

**TOWN OF MILLET
BYLAW #2021-05**

**A BYLAW OF THE TOWN OF MILLET, IN THE PROVINCE OF ALBERTA,
RELATING TO THE IMPOSITION OF PENALTIES ON UNPAID TAXES.**

WHEREAS, pursuant to Section 344 and 345 of the Municipal Government Act, SA 2020 c.M-26.1, as amended, a Council may impose penalties for non-payment of taxes.

NOW THEREFORE, the Council of the Town of Millet, duly assembled, hereby enacts as follows:

1. THAT in the event of any current taxes, including local improvement benefit and/or special benefit taxes, remaining unpaid thirty (30) days after the mailing of the tax notice or after the FIFTEEN (15th) day of July, whichever is the latter, of the year which the same was levied, there shall be added by way of penalty an amount of eighteen (18%) per centum and any amount so added shall for a part of the outstanding taxes.
2. Properties which are included in the Pre-authorized Tax Payment Installment Plan are exempt from the penalty levied pursuant to Section 1 of this Bylaw.
3. THAT all taxes remaining unpaid after the THIRTY FIRST (31st) day of December in the year in which they are levied shall have added thereto by way of penalty, an amount equal to eighteen (18%) per centum of the outstanding balance, such penalty to be assessed on the FIRST (1st) day of January of the succeeding year, and in each succeeding year so long as the taxes remain unpaid.
4. THAT any percentage charge imposed under this Bylaw shall be added to and forms a part of the unpaid taxes.
5. THAT nothing in this Bylaw shall be construed to extend the time for payment of taxes nor in any way to impair the right of distress or any other remedy provided by the Municipal Government Act for the collection of taxes.
6. AND THAT this Bylaw comes into effect on May 31st, 2021, and that Bylaw Number 2003/08 in this regard is hereby rescinded.

Read a first time this _____ day of _____, A.D., 2021.

Read a second time this _____ day of _____, A.D., 2021.

Read a third time and finally passed this _____ day of _____, A.D., 2021.

TOWN OF MILLET

MAYOR

CHIEF ADMINISTRATIVE OFFICER

COUNCIL MEETING

APR 28 2021

ITEM # 7.3



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: April 28th, 2021
Originated By: Heather Hughes, Legislative Assistant
Agenda Item: 9.0 - Correspondence

BACKGROUND/PROPOSAL

The following correspondence has been received for Council’s review.

- 9.1 ATCO Gas and Pipelines Ltd. – 2021 Franchise Fee Distribution Revenue Forecast
- 9.2 Union Decertification – Lisa Schoening, CAO

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

Not applicable.

COSTS/SOURCE OF FUNDING

Not applicable.

RECOMMENDATION

1. That the Correspondence is hereby accepted as information.

April 6, 2021

Town of Millet
 PO Box 270
 Millet, AB, TOC 1Z0

COUNCIL MEETING

APR 28 2021

ITEM # 9.1

Dear Ms. Lisa Schoening, Chief Administrative Officer

Re: ATCO Gas and Pipelines Ltd. - 2021 Franchise Fee Distribution Revenue Forecast

In the fall of 2020, ATCO provided Town of Millet a forecast of the 2021 franchise fee revenue anticipated as part of our natural gas Franchise Agreement. We are writing today to outline a number of items that have affected that forecast and provide you with an updated franchise revenue forecast for 2021.

There are numerous factors that routinely impact the forecast during any given year, such as, number of customers, natural gas usage and rate changes. We wanted to highlight a couple specific elements contributing to your updated franchise revenue forecast.

ATCO undertook an initiative to mitigate the rate increases for 2021 for our customers to support families and businesses during the COVID-19 pandemic. We were successful in implementing a rate relief program (approved by the AUC) which deferred the formulaic distribution base rate increases at the beginning of 2021. This deferral will result in a delayed timing for the collection of these rate increases which will be partially collected in the latter half of 2021, the first half of 2022 and the remainder collected commencing in 2023 to mitigate the hardship on the Alberta end use customers.

While this rate relief causes a temporary reduction in the franchise revenue forecast for 2021, that reduction was partially offset by an increase to flow through transmission rates and higher usage due to the cold weather in most areas of the Province in February. Taking this into account, we are providing you with a revised forecast that varies -5.3% from the original forecast we provided in August of 2020.

Please be aware that we expect to recover the deferred revenue in future years as outlined above and you will receive the franchise fees on that revenue as it is collected resulting in higher revenue in future years.

	Franchise Revenue Forecast (\$)		Variance	
	August 2020 Letters 2021 Franchise Revenue Forecast (\$)	Revised 2021 Franchise Revenue Forecast (\$)	Variance (\$)	Variance (%)
Municipality				
Town of Millet	117,669	111,401	(6,268)	-5.3%

Please note these are estimated revenues based on best available information at this time and can be further impacted by any number of items.

Should you have any questions or concerns on the revised 2021 forecast, please contact the undersigned and we will be happy to set up a meeting to discuss the forecast and any questions you may have around potentially adjusting your franchise fee percentage.

Sincerely,

Bruce Legault

Bruce Legault
Manager, Red Deer
ATCO Natural Gas Division

interoffice
MEMORANDUM

Date: April 23, 2021
To: Town Council
From: Lisa Schoening
Topic: *Union Decertification*

On April 20, 2021, the Town received notification from the Alberta Labour Board that the application, submitted by certain employees of the Town of Millet, for revocation of the bargaining rights of the General Teamsters 362, had been accepted and a vote was conducted.

The board was satisfied that a majority of the eligible employees voting have voted to revoke the trade union's bargaining rights.

The certificate was then revoked.

COUNCIL MEETING

APR 28 2021

ITEM # 9.2



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: April 28th, 2021
Originated By: Lisa Schoening, CAO
Agenda Item: 10.1 Distancing Diamonds

BACKGROUND/PROPOSAL

An email was received from Rita-anne Fuss confirming additional funding has been granted for a second distancing diamond location. This information was brought to Council on April 14th, 2021, however at that time, although Council brought forward the idea of placing this additional distancing diamond in Phillips Park, no resolution was brought forward.

RECOMMENDED ACTION:

That Council authorize the next distancing diamond to be placed in Phillips Park.



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: April 28, 2021
Originated By: Lisa Schoening
Agenda Item: 10.2 Millet Fire Department - Appointment

BACKGROUND/PROPOSAL

The Millet Fire Department has always had a member appointed as the Fire Safety Codes officer for the Town of Millet. They have found that due to schedules, there are times when the member cannot address issues as expedient as they would like.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

The Department would like to appoint two (2) members as the Town of Millet Fire Safety Codes Officers, being Dave Monahan and Braydon Sinclair-Smith.

COSTS/SOURCE OF FUNDING

None

RECOMMENDATION

That Council appoint Dave Monahan and Braydon Sinclair-Smith as the Fire Safety Codes Officers for the Town of Millet.



TOWN OF MILLET REQUEST FOR DECISION (RFD)

Meeting: Regular Council Meeting
Meeting Date: April 28th, 2021
Originated By: Lisa Schoening
Agenda Item: 10.3 Invitation – 2021 Chamber Annual General Meeting

BACKGROUND/PROPOSAL



MAY 6
12:00 - 1:00 PM | ZOOM

[REGISTER HERE](#)

JOIN US for an Alberta business and policy update from **Ken Kobly, President & CEO of Alberta Chambers of Commerce**
+
the **Virtual Chamber Annual General Meeting** including a Message from the Board President and Introduction of new Board Members.
(Online Voting is open to Primary Reps NOW, contact us **HERE** for voting key if you have not received).

RECOMMENDATION

That Council decide who will attend the 2021 Annual General Meeting to be held on May 6, 2021.



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: April 28th, 2021
Originated By: Lisa Novotny, Director of Infrastructure and Development
Agenda Item: 10.4 New Policy – Policy #84 Deadfall Permit Policy

BACKGROUND/PROPOSAL

At Regular Council Meeting of March 10th, 2021, Council resolved to authorize Administration to investigate the Deadfall permit process further and report back to Council.

The Policy Review Committee has reviewed the New Policy #84 – Deadfall Permit Policy that Administration has drafted and is hereby being brought to Council for consideration.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

COSTS/SOURCE OF FUNDING

N/A

RECOMMENDATION

That Council approve Policy #84 - Deadfall Permit Policy as presented.

Millet

Proud to be

TOWN OF MILLET Deadfall Permit Policy

Policy Number: #84

Date of Issue: April 28th, 2021

Motion Number:

Number of Pages: 2

Supersedes: NEW

Signature of Approval: _____
Tony Wadsworth, Mayor

POLICY STATEMENT

To provide a process for individuals to safely remove deadfall from Town owned lands for personal use.

COUNCIL MEETING

APR 28 2021

ITEM # 10.4

Policy #84 - Deadfall Permit Policy

DEFINITION:

- a) Deadfall is defined as dead trees that have fallen by natural causes.
- b) Town Owned Lands shall mean properties owned by the Town of Millet.

STANDARDS:

- 1. The CAO or delegate may issue permits to individual for the removal of deadfall on Town Owned Lands provided they meet the requirements set out by this policy or any other policy or bylaw of the Town of Millet
- 2. Areas eligible for deadfall removal permits shall be identified by the CAO.
- 3. Only one deadfall permit shall be issued for an area at a time.
- 4. Deadfall removal permits shall be subject to the following:
 - a. Only be valid for period of one week.
 - b. A liability waiver must be executed and attached to the permit
 - c. Must provide a safe work plan suitable to the Town of Millet.
 - d. A plan to access the area where the deadfall is to be removed and a list of equipment to be used needs to be provided
- 5. Priority will be provided to Town of Millet residents on a first come first serve basis.
- 6. County of Wetaskiwin residents are eligible to request a permit based on availability.
- 7. Failure to obtain a Deadfall Removal Permit shall result in a violation ticket issued under the Town of Millet Bylaw 2009-06 being the Parks Bylaw and or amendment thereafter.
- 8. Failure to comply with a Deadfall Removal Permit shall result in the permit being suspended and/or revoked.



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: April 28th, 2021
Originated By: Lisa Schoening, CAO
Agenda Item: 10.5 Policy #19 – Custom Work Policy

BACKGROUND/PROPOSAL

Policy #19 – Custom Work Policy was brought to the Policy Review Committee at their last meeting on April 21st, 2021 and it was the Committee’s overall opinion that this Policy be Rescinded.

The Town has not used this policy in several years. In an effort to avoid being perceived as competitive to local contractors, Administration feels this policy should be rescinded in an effort to enable additional work to be given to local contractors should it be required, while reducing staff hours required to remedy nuisance properties.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

COSTS/SOURCE OF FUNDING

N/A

RECOMMENDATION

That Council rescind Policy #19 – Custom Work Policy.

Millet

Proud to be

TOWN OF MILLET CUSTOM WORK POLICY

Policy Number: 19

Date of Issue: November 13, 2013

Motion Number: 259/13

Number of Pages: 2

Supersedes: OLD

Signature of Approval: _____

Rob Lorenson, Mayor

COUNCIL MEETING

APR 28 2021

ITEM # 10.5

POLICY STATEMENT:

The purpose of this policy is to establish rates for equipment and manpower for all custom work within the Town of Millet.

Town of Millet Custom Work Policy
Policy # 19

PROCEDURES:

1. Custom Work will require prior approval of the Chief Administrative Officer or designate.
2. All custom machinery rates include operator.
3. Special circumstances for labour charges will apply where necessary (i.e. minimum callout time, overtime meals, etc.).
4. Custom work is only performed under the following conditions:
 - To remedy properties that have been deemed nuisance properties and the owner has not complied with the order to remedy.
 - It is considered necessary by the Chief Administrative Officer or designate.
 - A maintenance agreement has been signed between the Town and property owner.
5. Custom machinery rates will have GST added.
6. The minimum charge for custom work will be one hour.

Custom Machinery Rates:

- 72-inch mower - \$94 per hour
- Backhoe - \$134 per hour
- Bush Hog - \$125 per hour
- Grader - \$210 per hour
- Gravel Truck - \$150 per hour
- Loader - \$154 per hour
- Skid Steer - \$120 per hour
- Trackless - \$120 per hour
- Weedeater - \$50 per hour

Labour Rates:

- Labourer - \$32.00 per hour/labourer



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: April 28, 2021
Originated By: Annette Gordon
Agenda Item: 10.6 Consolidated Financial Statements for the year ended December 31, 2020

BACKGROUND/PROPOSAL

The Town of Millet must prepare annual financial statements for the immediate preceding year, in accordance with the Municipal Government Act. These statements have been prepared by staff and audited by Doyle and Company, and are presented to Council for approval.

The Consolidated Financial Statements for the year ended December 31, 2020 have been prepared in accordance with Canadian Public Sector Accounting Standards.

The transfer in and out of restricted surplus-reserves were authorized through the budget process, however, these reflected only budgeted amounts. Approval is required for the actual changes to restricted surplus-reserves in Note 11 of the financial statements.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

N/A

COSTS/SOURCE OF FUNDING

N/A

RECOMMENDATION

Council move to approve the restricted reserve changes as stated in the December 31, 2020 Financial Statements.

Council approve the audited financial statements as presented.

TOWN OF MILLET
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

COUNCIL MEETING

APR 28 2021

ITEM # 10.6

TOWN OF MILLET

DECEMBER 31, 2020

CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1-2
FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	3
Consolidated Statement of Operations	4
Consolidated Statement of Change in Net Financial Assets	5
Consolidated Statement of Cash Flows	6
Schedule 1 - Schedule of Changes in Accumulated Surplus	7
Schedule 2 - Schedule of Tangible Capital Assets	8
Schedule 3 - Schedule of Property Taxes	9
Schedule 4 - Schedule of Government Transfers	10
Schedule 5 - Schedule of Consolidated Expenses by Object	11
Schedule 6 - Schedule of Segmented Disclosure	12 - 13
Notes to Financial Statements	14 - 27

Allan J. Grykuliak, CPA, CA*
Scott T. Mockford, CPA, CA*
Allen Lee, CPA, CMA*
Jason Bondarevich, CPA, CA*
*Operates as a professional Corporation

11210 – 107 Avenue N.W.
Edmonton, Alberta T5H 0Y1
Tel (780) 452-2300, Fax (780) 452-2335

INDEPENDENT AUDITORS' REPORT

To the Members of Council of the Town of Millet

Option

We have audited Consolidated Financial Statements of the Town of Millet, which comprise the statement of financial position as at December 31, 2020 and the results of its operations, change in its net financial assets and cash flows for the year then ended, and notes to the financial statements, including 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 Millet as at December 31, 2020, the results of its operations, changes in its net financial assets 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 Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Consolidated 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.

INDEPENDENT AUDITORS' REPORT - continued

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

- Identify and assess the risks of material misstatement of the financial information return, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial information return, and whether the financial information return 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Auditor's Responsibility for the Consolidated Financial Statements

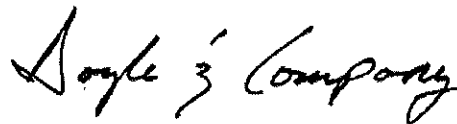
Debt Limit Regulation

In accordance with Alberta Regulation 255/2000, we confirm that the municipality in compliance with the Debt Limit Regulation, a detailed account of the Entity's debt limit can be found in Note 12

Supplementary Accounting Principles and Standard Regulations

In accordance with Alberta Regulation 313/2000, we confirm that the municipality is in compliance with the Supplementary Accounting Principles and Standard Regulations and note the information required can be found in Note 13.

Edmonton, Alberta
April 28, 2021



Chartered Professional Accountants

TOWN OF MILLET
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2020

	2020	2019
	\$	\$
FINANCIAL ASSETS		
Cash and temporary investments (Note 2)	3,356,318	3,704,558
Accounts receivable:		
Taxes receivable (Note 3)	396,337	319,174
Trade and other receivables (Note 4)	1,847,131	1,219,671
	5,599,786	5,243,403
LIABILITIES		
Accounts payable and accrued liabilities	548,071	269,687
Deposit liabilities	17,231	15,519
Deferred revenue (Note 5)	1,518,483	1,981,483
Long-term debt (Note 6)	401,986	441,384
	2,485,771	2,708,073
NET FINANCIAL ASSETS	3,114,015	2,535,330
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2/Note 7)	15,521,062	15,028,637
Inventory for consumption	1,310	2,016
Prepaid expenses	84,831	72,575
Deferred costs (Note 8)	26,919	3,682
Other non-financial assets	2,374	3,410
	15,636,496	15,110,320
ACCUMULATED SURPLUS (NOTE 11)	18,750,511	17,645,650

Approved by Council Resolution:

_____ Mayor

_____ Chief Administrative Officer

The accompanying notes from part of the financial statements.

TOWN OF MILLET
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2020

	2020 Budget (Unaudited) \$	2020 Actual \$	2019 Actual \$
REVENUES			
Net taxes available for municipal purposes (Sch. 3)	1,869,692	1,851,633	1,822,293
Sales, user charges and costs recovered:			
General administration and other	11,650	10,407	33,005
Fire and protective services	120,400	103,781	82,193
Water services	463,000	484,234	453,263
Wastewater services	252,000	248,667	247,767
Waste management	273,702	277,674	316,668
Community services	4,500	3,508	5,667
Planning and development	58,500	6,625	55,211
Recreation, parks and culture	9,200	6,446	10,249
Penalties and costs on taxes	101,000	85,519	93,360
Licenses, permits and fines	43,800	41,389	42,982
Franchise and concession contracts	274,400	271,203	273,760
Returns on investments	16,000	46,052	79,571
Rentals	185,600	99,431	149,303
Gain (loss) on sale of tangible capital assets	-	10,800	(2,400)
Federal government transfers (Schedule 4)	-	8,400	-
Provincial governments transfers (Schedule 4)	131,834	338,404	130,748
Local government transfers	87,000	96,402	88,845
TOTAL REVENUE	3,902,278	3,990,575	3,882,485
EXPENSES			
Legislative	117,020	98,391	106,541
Administrative	672,100	743,032	796,567
Fire, police, bylaws enforcement and disaster services	439,008	426,555	350,917
Roads, streets, walks, lighting and storm sewers	363,598	558,886	667,121
Water and wastewater	700,671	812,475	861,691
Waste management	242,953	240,629	220,349
Community services	78,900	141,169	138,241
Planning and development	366,116	286,822	637,327
Recreation, parks and culture	687,024	615,871	782,336
TOTAL EXPENSES	3,667,390	3,923,830	4,561,090
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES - BEFORE OTHER			
	234,888	66,745	(678,605)
OTHER			
Government transfers for capital (Schedule 4)	1,926,000	1,038,116	424,907
(DEFICIENCY) OF REVENUE OVER EXPENSES	2,160,888	1,104,861	(253,698)
ACCUMULATED SURPLUS, BEGINNING OF YEAR			
		17,645,650	17,899,348
ACCUMULATED SURPLUS, END OF YEAR			
		18,750,511	17,645,650

The accompanying notes from part of the financial statements.

TOWN OF MILLET

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2020

	2020 Budget (Unaudited) \$	2020 Actual \$	2019 Actual \$
(DEFICIENCY) OF REVENUES OVER EXPENSES	2,160,888	1,104,861	(253,698)
Acquisition of tangible capital assets	(1,926,000)	(1,108,680)	(733,839)
Adjustment to tangible capital assets	-	-	7,419
Proceeds on disposal of tangible capital assets	-	13,650	-
Amortization of tangible capital assets	-	613,405	595,611
(Gain) Loss on sale of tangible capital assets	-	(10,800)	2,400
	(1,926,000)	(492,425)	(128,409)
(Acquisition) use of prepaid assets	-	(12,256)	(4,910)
(Acquisition) use of deferred costs	-	(23,237)	147
(Acquisition) use of supplies inventories	-	706	23,185
(Acquisition) use of other assets	-	1,036	-
	-	(33,751)	18,422
INCREASE (DECREASE) IN NET ASSETS	234,888	578,685	(363,685)
NET FINANCIAL ASSETS, BEGINNING OF YEAR		2,535,330	2,899,015
NET FINANCIAL ASSETS, END OF YEAR		3,114,015	2,535,330

The accompanying notes from part of the financial statements.

TOWN OF MILLET
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2020

	2020	2019
	\$	\$
OPERATING ACTIVITIES		
Amount received from residents, customers and other governments	4,507,151	4,386,330
Amount paid to vendors, suppliers and other governments	(2,255,385)	(2,410,228)
Amount paid to employees	(1,494,971)	(1,572,320)
Interest received	46,052	79,571
Interest paid on long-term debt	(16,659)	(18,916)
	<u>786,188</u>	<u>464,437</u>
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(1,108,680)	(733,839)
Proceeds on sale of tangible capital assets	13,650	500
	<u>(1,095,030)</u>	<u>(733,339)</u>
FINANCING ACTIVITIES		
Repayment of long-term debt	(39,398)	(42,983)
NET CHANGE TO CASH	(348,240)	(311,885)
CASH - BEGINNING OF YEAR	3,704,558	4,016,443
CASH - END OF YEAR	<u>3,356,318</u>	<u>3,704,558</u>

The accompanying notes from part of the financial statements.

TOWN OF MILLET
SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS - SCHEDULE 1
FOR THE YEAR ENDED DECEMBER 31, 2020

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2020 \$	2019 \$
Balance, Beginning of year	-	3,058,397	14,587,253	17,645,650	17,899,348
(Deficiency) of revenue over expenses	1,104,861	-	-	1,104,861	(253,698)
Unrestricted funds designated for future use	(327,192)	327,192	-	-	-
Restricted funds for current use	70,565	(70,565)	-	-	-
Current years funds used for tangible capital assets	(1,108,680)	-	1,108,680	-	-
Disposal of tangible capital assets	2,850	-	(2,850)	-	-
Annual amortization expenses	613,405	-	(613,405)	-	-
Long-term liabilities repaid	(39,398)	-	39,398	-	-
Change in accumulated surplus	316,411	256,627	531,823	1,104,861	(253,698)
Balance, End of Year	316,411	3,315,024	15,119,076	18,750,511	17,645,650

The accompanying notes form part of the financial statements.

TOWN OF MILLET
SCHEDULE OF TANGIBLE CAPITAL ASSETS - SCHEDULE 2
FOR THE YEAR ENDED DECEMBER 31, 2020

	Land & Land Improvements	Buildings	Engineering Structures	Machinery and Equipment	Vehicles	2020	2019
						\$	\$
COST:							
Balance, Beginning of Year	2,629,134	2,856,531	20,285,893	1,858,116	608,250	28,237,924	27,517,504
Acquisition of tangible capital assets	67,538	827,356	171,898	41,888	-	1,108,680	733,839
Adjustment to tangible capital assets	-	-	-	-	-	-	(7,419)
Disposals	-	-	-	(3,000)	-	(3,000)	(6,000)
Balance, End of Year	2,696,672	3,683,887	20,457,791	1,897,004	608,250	29,343,604	28,237,924
ACCUMULATED AMORTIZATION:							
Balance, Beginning of Year	810,835	1,808,321	8,989,725	1,146,428	453,978	13,209,287	12,617,276
Annual amortization	33,999	54,565	410,489	32,763	81,589	613,405	595,611
Accumulated amortization on disposals	-	-	-	(150)	-	(150)	(3,600)
Balance, End of Year	844,834	1,862,886	9,400,214	1,179,041	535,567	13,822,542	13,209,287
NET BOOK VALUE	1,851,838	1,821,001	11,057,577	717,963	72,683	15,521,062	15,028,637

The accompanying notes form part of the financial statements.

TOWN OF MILLET
SCHEDULE OF PROPERTY TAXES - SCHEDULE 3
FOR THE YEAR ENDED DECEMBER 31, 2020

	2020 Budget (Unaudited) \$	2020 Actual \$	2019 Actual \$
TAXATION			
Real property taxes - residential	2,011,988	2,020,927	2,024,398
- non-residential	437,314	409,659	385,568
Linear property taxes	65,416	65,416	57,877
Provincial and Federal grants in lieu of property taxes	1,714	1,714	2,285
	2,516,432	2,497,716	2,470,128
REQUISITIONS			
Alberta School Foundation Fund	602,991	602,334	604,163
Seniors' Homes & Community Housing Foundation	43,487	43,487	43,400
Designated Industrial	262	262	272
	646,740	646,083	647,835
NET TAXES AVAILABLE FOR MUNICIPAL PURPOSES	1,869,692	1,851,633	1,822,293

The accompanying notes from part of the financial statements.

TOWN OF MILLET

SCHEDULE OF GOVERNMENT TRANSFERS - SCHEDULE 4

FOR THE YEAR ENDED DECEMBER 31, 2020

	Budget (Unaudited) \$	2020 \$	2019 \$
TRANSFER FOR OPERATING			
Provincial Government	131,834	338,404	130,748
Federal Government	-	8,400	-
TRANSFERS FOR CAPITAL			
Provincial Government	1,926,000	1,038,116	424,907
TOTAL GOVERNMENT TRANSFER	2,057,834	1,384,920	555,655

The accompanying notes from part of the financial statements.

TOWN OF MILLET

STATEMENT OF CONSOLIDATED EXPENSES BY OBJECT - SCHEDULE 5 FOR THE YEAR ENDED DECEMBER 31, 2020

	2020 Budget (Unaudited) \$	2020 Actual \$	2019 Actual \$
EXPENSES			
Salaries, wages and benefits	1,621,470	1,515,246	1,572,320
Contracted and general services	875,068	819,967	829,518
Materials, goods, supplies and utilities	986,652	783,100	1,002,254
Provision for allowances	3,000	14,010	403,079
Transfers to local boards, individuals & organizations	159,539	157,502	135,073
Bank charges and short-term interest	5,000	3,941	4,319
Interest on long-term debt	16,661	16,659	18,916
Amortization	-	613,405	595,611
TOTAL EXPENSES	3,667,390	3,923,830	4,561,090

The accompanying notes from part of the financial statements.

TOWN OF MILLET
SCHEDULE OF SEGMENTED DISCLOSURE - SCHEDULE 6

FOR THE YEAR ENDED DECEMBER 31, 2020

	Administrative & Legislative Services \$	Protective Services \$	Transportation Services \$	Water & Sewer Services \$	Waste Management Services \$	Planning & Development Services \$
REVENUE						
Net municipal taxes	1,851,633	-	-	-	-	-
Government transfer	79,095	-	-	-	-	201,949
Local government transfers	-	-	-	-	-	-
Investment income	46,011	-	-	-	-	-
Sales and user fees	382,855	112,204	29,923	736,486	277,674	22,311
Other revenue	-	-	10,800	-	-	-
	2,359,594	112,204	40,723	736,486	277,674	224,260
Government transfers for capital	820,732	-	152,388	-	-	-
	3,180,326	112,204	193,111	736,486	277,674	224,260
EXPENSES						
Salaries, wages and benefits	439,957	270,302	92,451	225,142	22,835	139,693
Contract and general services	314,096	83,423	12,538	52,433	208,190	21,864
Materials, goods and utilities	61,984	43,897	175,875	342,712	3,850	29,055
Provision for allowances	14,010	-	-	-	-	-
Transfers to local boards and agencies	-	-	-	-	5,754	96,210
Bank charges and short term interest	3,941	-	-	-	-	-
Interest on long-term liabilities	-	717	327	6,142	-	-
	833,988	398,339	281,191	624,429	240,629	286,822
NET REVENUE BEFORE AMORTIZATION	2,346,338	(286,135)	(88,080)	112,057	37,045	(62,562)
Amortization expense	7,435	28,216	277,695	112,012	-	-
NET REVENUE	2,338,903	(314,351)	(365,775)	45	37,045	(62,562)

The accompanying notes form part of the financial statements.

TOWN OF MILLET
SCHEDULE OF SEGMENTED DISCLOSURE - SCHEDULE 6

FOR THE YEAR ENDED DECEMBER 31, 2020

	Community Services \$	Parks & Recreation Services \$	2020 \$	2019 \$
REVENUE				
Net municipal taxes	-	-	1,851,633	1,822,293
Government transfers	57,360	8,400	346,804	130,748
Local government transfers	1,600	94,802	96,402	88,845
Investment income	41	-	46,052	79,571
Sales and user fees	7,527	69,904	1,638,884	1,763,428
Other revenue (loss)	-	-	10,800	(2,400)
	66,528	173,106	3,990,575	3,882,485
Government transfers for capital	-	64,996	1,038,116	424,907
	66,528	238,102	5,028,691	4,307,392
EXPENSES				
Salaries, wages and benefits	35,169	291,697	1,515,246	1,572,320
Contract and general services	48,924	78,499	819,967	829,518
Materials, goods and utilities	1,538	124,189	783,100	1,002,254
Provision for allowances	-	-	14,010	403,079
Transfers to local boards and agencies	55,538	-	157,502	135,073
Bank charges and interest	-	-	3,941	4,319
Interest on long-term liabilities	-	9,473	16,659	18,916
	141,169	503,858	3,310,425	3,965,479
NET REVENUE BEFORE AMORTIZATION	(74,641)	(265,756)	1,718,266	341,913
Amortization expense	-	188,047	613,405	595,611
NET REVENUE	(74,641)	(453,803)	1,104,861	(253,698)

The accompanying notes form part of the financial statements.

TOWN OF MILLET

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Town of Millet are the representations of management prepared in accordance with Public Sector Accounting Standards for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the town are as follows:

a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and cash flows of the reporting entity. This entity is composed of the municipal operations plus all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

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

The statements exclude trust assets that are administered for the benefit of external parties.

b) Basis of Accounting

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

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

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

c) Use of Estimates

The preparation of financial statements in conformity with public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful life of tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in the revenue or expenses in the period in which they become known. Actual results could differ from those estimates.

TOWN OF MILLET
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES Continued

d) Cash and Cash Equivalents

Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.

e) Government Transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any edibility criteria have been met, and reasonable estimates of the amounts can be determined.

f) Taxes Receivable

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

g) Inventories

Inventories of consumable supplies are valued at cost.

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

h) Non-Financial Assets

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

i) Prepaid Local Improvement Charges

Construction and borrowing costs associated with local improvement projects are recovered through annual assessments during the period of the related borrowing. These levies are collectible from property owners for work performed by the municipality.

Where a taxpayer has elected to prepay the outstanding local improvement charges, such amounts are recorded as prepaid local improvements recognized into revenue on a straight line basis over the remaining term of the related borrowing.

TOWN OF MILLET

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES Continued

j) Tangible Capital Assets

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

i) Amortization

	Years
Land Improvements	20
Buildings	50
Engineering Structures	
Roads	25
Curbs, Gutters, Signs, Sidewalks	30
Storm Sewer	75
Water Systems	45 - 75
Sewer Systems	45 - 75
Machinery, Equipment and Furniture	5 - 20
Vehicles	10 - 25

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

ii) Contributions of Tangible Capital Assets

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

iii) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental of ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

k) Deferred revenue

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose.

TOWN OF MILLET

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES Continued

d) Requisition over-levy and under-levy

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

m) Reserves for Future Expenditures

Reserves are established at the discretion of Council to set aside funds for future operating and capital expenditures. The reserve funds are reflected as a component of the accumulated surplus of the municipality.

n) Equity in Tangible Capital Assets

Equity in tangible capital assets represents the net investment in total tangible capital assets after deducting the portion financed by third parties. The equity in tangible capital assets is reflected as a component of the accumulated surplus of the municipality.

o) Contaminated Sites Liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic, or 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.

2. CASH AND TEMPORARY INVESTMENTS

	2020	2019
	\$	\$
ATB Chequing (Cheques written in excess of bank balance)	422,419	(440,027)
Term deposits	2,933,649	4,144,385
Cash	250	200
	3,356,318	3,704,558

Term deposits consist of several individual ATB Financial deposits that can be withdrawn at any time. Interest earned on the term deposits is 0.9% - 2.5%.

TOWN OF MILLET

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

3. TAXES RECEIVABLE	2020	2019
	\$	\$
Current:		
Current taxes	206,597	187,611
Non-current:		
Tax arrears	189,740	131,563
	396,337	319,174

4. ACCOUNTS RECEIVABLE	2020	2019
	\$	\$
Alberta Municipal Affairs	1,482,090	895,480
General Municipal Services	270,787	229,960
Other	94,254	94,231
	1,847,131	1,219,671

5. DEFERRED REVENUE	2020	2019
	\$	\$
Alberta Municipal Affairs - MSI Capital Grant	926,141	1,393,700
- Gas Tax	345,110	329,058
Alberta Community Partnership	-	7,228
General Municipal Services	31,949	36,214
Water and Sewer Levies	215,283	215,283
	1,518,483	1,981,483

TOWN OF MILLET

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

6. LONG-TERM DEBT

	2020	2019
	\$	\$
Long-term debt consists of the following:		
Tax supported debentures	-	17,055
Self-supported debentures	401,986	424,329
	401,986	441,384

Interest paid on long-term debt for the year amounted to \$16,659.

Future minimum principal repayments required to meet existing obligations are as follows:

	Principal	Interest	Total
	\$	\$	\$
2021	23,300	14,658	37,958
2022	24,300	13,658	37,958
2023	25,344	12,614	37,958
2024	26,434	11,524	37,958
2025	27,573	10,385	37,958
Thereafter	275,035	75,459	350,494
	401,986	138,298	540,284

Debenture debt, repayable to Government of Alberta, bears interest at rates ranging from 3.23% to 4.89% per annum. Debenture debt is issued on the credit and security of the Town of Millet at large.

TOWN OF MILLET

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

7. TANGIBLE CAPITAL ASSETS

Net book value of tangible capital assets is as follows:

	2020	2019
	\$	\$
Land and Land Improvements		
Land	1,385,979	1,385,979
Land Improvements	465,860	432,320
	1,851,839	1,818,299
Buildings	1,821,001	1,048,210
Engineering Structures:		
Roads	3,385,994	3,419,355
Curbs, Gutters, Signs, Sidewalks	277,753	294,937
Storm Sewer	819,402	834,071
Water Systems	2,304,550	2,374,737
Sewer Systems	4,269,878	4,373,068
	11,057,577	11,296,168
Machinery Equipment and Furniture	669,138	711,688
Vehicles	121,507	154,272
	15,521,062	15,028,637

8. DEFERRED COSTS

	2020	2019
	\$	\$
Prepaid administration costs	26,919	3,682

TOWN OF MILLET
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

9. EQUITY IN CAPITAL ASSETS

	2020	2019
	\$	\$
Capital assets (Schedule 2)	29,343,604	28,237,924
Accumulated amortization (Schedule 2)	(13,822,542)	(13,209,287)
Long term debt (Note 6)	(401,986)	(441,384)
	15,119,076	14,587,253

10. TRUST FUNDS

The Town of Millet holds the following funds in trust:

	2020	2019
	\$	\$
Cemetery Perpetual Care Reserve		
Balance - beginning of year	10,326	9,421
Transactions during the year	1,040	905
Balance - end of year	11,366	10,326

TOWN OF MILLET

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

11. ACCUMULATED SURPLUS

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

	2020	2019
	\$	\$
Unrestricted surplus	316,411	-
Restricted surplus:		
Operating reserves		
General Operating	19,033	-
Crime Reward Reserve	2,000	2,000
Transportation Reserve	1,429	1,429
Utility/Insurable Reserve	319,514	190,144
Cemetery Maintenance Reserve	2,751	2,710
Provincial Policing Reserve	34,863	-
Solid Waste	37,044	-
	416,634	196,283
Capital reserves		
General	1,660,699	1,712,463
Street Improvement Program	4,127	4,127
Tennis Court	1,558	1,558
Capital Equipment Replacement	914,315	826,275
Major Facility	124,978	124,978
Agriplex	103,836	103,836
WDML Closure Reserve	87,596	87,596
Other	1,281	1,281
	2,898,390	2,862,114
Total restricted surplus	3,315,024	3,058,397
Equity in tangible capital assets (Note 9)	15,119,076	14,587,253
	18,750,511	17,645,650

TOWN OF MILLET

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

12. DEBT LIMITS

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

	2020	2019
	\$	\$
Total Debt Limit	5,985,863	5,823,728
Total Debt (Note 6)	401,986	441,384
Debt Limit Available	5,583,877	5,382,344
Debt Service Limit	997,644	970,621
Debt Service	37,958	56,057
Debt Service Limit Available	959,686	914,564

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

TOWN OF MILLET

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

13. SALARY AND BENEFITS DISCLOSURE

	2020			2019	
	# of months	Salary (1) \$	Benefits & Allowances (2) \$	Total \$	Total \$
Mayor - Anthony Wadsworth	12	15,395	-	15,395	15,555
Councilors:					
Patricia Garrett	12	12,407	38	12,445	12,438
Victoria Pyle	12	12,304	38	12,342	12,644
Doug Peel	12	12,306	41	12,347	13,381
Carol Sadoroszney	12	12,506	-	12,506	12,400
Mike Storey	12	12,657	-	12,657	12,405
Robin Brooks	12	12,254	-	12,254	13,500
Chief Administrative Officer:					
Teri-Ann Pelletier	-	-	-	-	131,341
Lisa Schoening	12	127,459	24,231	151,690	66,654
Designated Officer:					
Designated Officer (1)	12	76,153	19,628	95,781	89,553

1. Salary includes regular base pay, bonuses, overtime, lump sum payments, severance pay, gross honoraria and any other direct cash remuneration.
2. Employer's share of all employee benefits and contributions or payments made on behalf of employees including contributions to the pension plan, health care, dental coverage, group life insurance, long and short term disability plans, professional memberships, tuition and travel.

TOWN OF MILLET

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2020

14. MEMBERSHIP IN WEST DRIED MEAT LAKE REGIONAL SOLID WASTE AUTHORITY

The Town of Millet acquired a non-controlling interest in West Dried Meat Lake Regional Solid Waste Authority July 2, 1996. The purpose of the Authority is to administer and maintain a solid waste landfill. The non-controlling interest entitles the Town to one vote in the operations of the Authority and the requirement to pay an annual requisition to deliver solid waste. There are currently five members, including the Town of Millet. In the case of dissolution, members are entitled to 20% of the remaining net assets of the Authority. The remaining net assets would be determined after settling all remaining environmental liability. The membership agreement had no expiry date.

The estimated value of the Town of Millet's interest in the Authority is \$4 million.

15. CONTINGENCIES

During 2012 the Town of Millet expropriated land for the development of a municipal campground. As a result, an application for Determination of Compensation has been made to the Land Compensation Board seeking additional market value compensation and damages in the amount of \$2,700,000. The likelihood and amount of loss is undeterminable at this time and therefore a provision for loss has not been recorded in the records of the town.

A statement of claim was filed against the town and others claiming compensation for alleged acts of negligence arising from an expropriation in 1985. Total value of damages and compensation claimed is \$8,350,000. The likelihood and amount of loss, if any, is undeterminable at this time and therefore a provision for loss has not been recorded in the records of the town.

As a member of the West Dried Meat Lake Regional Solid Waste Authority, the Town of Millet is potentially liable if the Authority is unable to meet its obligations.

The Alberta Environmental Protection and Enhancement Act sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites.

The landfill closure liability recorded at December 31, 2020 by the Authority is \$2,943,149 (2019 - \$2,696,573) and represents the Authority's estimate of the present value of the closure and post-closure costs. Closure will involve covering the site with topsoil, vegetation, and the installation of groundwater monitoring wells. Post-closure care activities are expected to occur for twenty-five years, and will involve surface and ground water monitoring, and landfill cover maintenance.

TOWN OF MILLET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

16. FINANCIAL INSTRUMENTS

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

The Town of Millet is subject to credit risk with respect to taxes and grants in place of taxes receivable and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Town of Millet provides services may experience financial difficulty and be unable to fulfil their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

17. BUDGET FIGURES

The 2020 budget figures which appear in these financial statements have been approved by council.

18. RECONCILIATION OF OPERATING RESULTS TO BUDGETING SYSTEM

For the year ended December 31, 2020 the Town did not include amortization in the preparation of its budget. As a result of this, the reconciliation below has been provided for information purposes only to provide users with supplementary comparative information. It should not be used as a replacement for the information provided on the statement of operations.

	2020 Budget (Unaudited)	2020 Actual	2019 Actual
	\$	\$	\$
Excess of revenue over expenditures before other	234,888	66,745	(678,605)
Add:			
Amortization	-	613,405	595,611
Results of operations - previous method	234,888	680,150	(82,994)

19. LEASE COMMITMENTS

The Town of Millet leases a photocopier with Ricoh which expires May 2022, the total remaining commitment under this lease is \$6,103.

The Town of Millet leases two vehicles with Enterprise Fleet Management expiring June 2024, the annual lease payments are \$17,803 and the total remaining commitment under these leases is \$66,761.

TOWN OF MILLET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2020

20. CONTAMINATED SITES LIABILITY

On January 1, 2016, the Town adopted PS3260 Liability for Contaminated Sites. The standard was applied on a retroactive basis and did not result in any adjustments to the financial liabilities, tangible capital assets or accumulated surplus of the town.

The Town did not identify and financial liabilities in 2020 (2019 - \$0) as a result of this standard.

21. SUBSEQUENT EVENTS

On March 9, 2021 the Town of Millet was approved for a debenture in the amount of \$1,300,000 with the Government of Alberta at 2.332% per Bylaw #2020-23.

22. SIGNIFICANT EVENTS

During 2020 and subsequent to the date of the financial statements, there is a global outbreak of Covid-19 which has had a significant impact on the Town through the restrictions put in place by the Canadian and provincial governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the Covid 19 outbreak may have on the Town as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions and quarantine/isolation measures that are currently, or may be put in place by Canada and other countries to fight the virus.

23. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial



**TOWN OF MILLET
REQUEST FOR DECISION (RFD)**

Meeting: Regular Council Meeting
Meeting Date: April 28th, 2021
Originated By: Lisa Schoening, CAO
Agenda Item: 10.7 Letter of Support – Millet and District Historical Society

BACKGROUND/PROPOSAL

Please refer to attached letter from the Millet and District Historical Society

COSTS/SOURCE OF FUNDING

Not applicable.

RECOMMENDED ACTION:

That Council authorize Administration to provide a Letter of Support to Millet and District Historical Society for the Community Initiatives Program (CIP) grant.



**Millet & District Museum
Archives
Visitor Services**

An Ever Changing Award Winning Experience

To: Town of Millet Council
From: Millet & District Historical Society

April 23, 2021

Dear Town Council:

The Millet & District Historical Society (MDHS) will be applying for the Community Initiatives Program (CIP) grant. If received, the funds will be used to hire a Programmer for the two-year duration of the project for the Millet and District Museum and Archives.

The CIP grant would provide MDHS with the ability to hire a Programmer from early 2022 to summer of 2023, at an hourly wage which a full-time employee could be reasonably expected to live on. The Programmer would design and implement year-round cultural and heritage based programs for pre-school children, school aged children, families, adults, and seniors. As past experience and feedback has shown, these Museum run programs provide community members with opportunities to socialize and learn; both important components of community involvement and mental health. This level of programming will only be possible if the CIP grant is received.

In order for the CIP application to be successful, MDHS will require a letter of support from the Town of Millet by the May 15, 2021 deadline. The letter will need to outline the positive working relationship, which has existed between MDHS and the Town for many years. It will also need to outline the nature of MDHS's lease agreement and financial contract with the Town for the duration of the planned project. Funds from the financial contract with the Town would be used as matching funding for the grant, with the contract extended to the end of the project.

MDHS looks forward to our continuing cooperation with the Town of Millet as we work towards our shared goal of promoting Millet and the overall wellness of its residents.

Sincerely,

Garth Rudolph, President

COUNCIL MEETING

APR 28 2021

ITEM # 10.7