

This annual report is dedicated to the memory of Mayor Bill Robertson

Bill Robertson 1954 - 2021

Town of Okotoks 5 Elizabeth Street PO Box 20, Station Main Okotoks AB T1S 1K1 403.938.4404 Okotoks.ca

2020 Annual Report, for the year ended December 31, 2020 Prepared by: Corporate & Strategic Services and Finance & Systems

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# The Town of Okotoks would like to acknowledge the traditional territories of the people of the Treaty 7 region in Southern Alberta, which includes Blackfoot Confederacy members: Siksika, Piikani, the Kainai First Nations, the Stoney Nakoda of Bearspaw, Chiniki and Wesley First Nations, the Dene of Tsuut'ina First Nations, and the Métis Nation Region 3, and all those that made Treaty 7 lands their home.

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# Introduction

Council is pleased to present the 2020 Annual Report highlighting the Town's various corporate and financial accomplishments over the past year. This report is a concise way for the Town to report to residents and business owners on the progress and achievements towards the key strategic directions in the 2018-2021 Strategic Plan and share the Town's audited consolidated financial statements.



### The annual report is divided into four sections:

#### **SECTION 1: INTRODUCTORY**

- An overview of the Town of Okotoks, including its municipal profile and government structure
- Council Committees
- Messages from the Mayor and Chief Administrative Officer
- Town Vision and Mission Statements

#### **SECTION 2: STRATEGIC PLANNING**

- A summary of the Town's financial and capital strategic planning
- A year-in-review, which provides an overview of key corporate activities and accomplishments based on the Town's strategic plan
- Information to enhance the public's understanding of the Town's budgetary process and fiscal well-being
- This report will also address the COVID-19 pandemic impact over the past year

#### **SECTION 3: FINANCIAL DISCUSSION AND REPORTING**

- Information to enhance the public's understanding of the Town's fiscal results and overall condition
- Audited Consolidated Financial Statements

#### **SECTION 4: STATISTICAL INFORMATION (UNAUDITED)**

 Financial and general statistics to enhance the public's understanding of the Town of Okotoks



Nestled along the Sheep River valley in the heart of the Alberta Foothills, Okotoks is a young, vibrant and friendly community of 29,002 residents. Okotoks is flanked by the front range of the Rocky Mountains to the west, and is only 18 kilometres south of Calgary's city limits.

Okotoks provides an enviable lifestyle that reflects residents' desire to build a community that preserves the small town feel while providing big city conveniences. Okotoks inspires an active lifestyle with many pathways and outdoor amenities.

The Town takes a unique approach to community development through its recognition of sustainability and supporting natural environments, and in implementing world-leading solutions to today's environmental challenges. Okotoks continues to forge a new path that others seek to follow.

Okotoks offers unique shopping and exceptional dining opportunities with picturesque storefronts in the downtown core. Boutique and specialty shopping along with art galleries and the museum have become a staple for locals, and visitors.

The Town is also a sports hub for baseball and hockey players and fans. Many other sports are also prevalent in town including lacrosse, soccer, swimming, curling, biking, running, badminton, hiking and fishing. There are three local golf courses, plus an 18-hole miniature golf course.

### **Government Structure**

### The Municipal Government Act (MGA) defines the purposes of a municipality as follows:

- >> To provide good government
- >>> Foster the well-being of the environment
- >> Provide services, facilities or other things that are prioritized by Council and are necessary for the municipality
- >> Develop and maintain safe and viable communities
- Work collaboratively with neighbouring municipalities to plan, deliver and fund inter-municipal services

#### The Town of Okotoks consists of two branches:

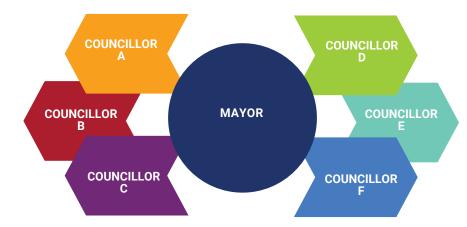
- >> A legislative branch, comprised of Town Council
- An administrative branch, led by the Chief Administrative Officer

#### **Legislative and Administrative Organization**



#### **Town Council**

Town Council is elected at large by residents to serve a four-year term and governs in accordance with powers granted under the MGA. Town Council consists of a Mayor and six Councillors and provides strategic direction to administration through a variety of plans, bylaws, policies and other governance processes. The next municipal election will be in October 2021.





- Diane Kalen-Sι

## **Council Committees**

Council has established committees under the Committees Bylaw 42-18 to represent various civic interests and mandates. Committees are an important part of good governance for our community, and contribute to the prosperity and sustainability of Okotoks. Committees examine issues and provide recommendations for approval by Council.

You are encouraged to get involved in our community by serving on one of Council's boards or committees. For information on how to join a committee or for upcoming meeting dates, agenda packages, please visit okotoks.ca/committees.

# Council Boards, Committees & Task Forces

#### **Assessment Review Board**

Conducts hearings regarding property assessment appeals filed by Okotoks residents and businesses who are concerned about their property assessment. Hearings are held annually, usually in late spring/early summer. The Assessment Review Board is made up of five members that review appeals registered by residents against their annual assessment.

#### **Emergency Advisory Committee**

Advises Council on the development of emergency plans and programs; and complies with the Procedure Bylaw, Emergency Management Bylaw, Alberta Emergency Plan, Emergency Management Act and the Municipal Government Act. The Committee is comprised of three Council members and senior administrative staff.

# Family and Community Support Services Committee

Guides Town administration in the design and delivery of programs that promote well-being among individuals, families, and the community. Membership consists of Okotoks' citizens and Council members, including a youth member.

#### Governance and Priorities Committee (GPC)

Enhance the organizational governance framework in order to ensure that roles and responsibilities of Council, the Chief Administrative Officer, and administration can be differentiated, explained, and understood by all stakeholders. This Committee is not intended to replicate Council meetings, but rather shall provide a more informal forum for the discussion of governance matters.

#### **Finance and Audit Committee**

Assists administration with the development and implementation of annual operating and capital budgets. The Committee reviews and makes recommendations to Council on current and long-range fiscal planning. Membership consists of Okotoks citizens and Council members.

#### **Municipal Planning Commission (MPC)**

The MPC reviews and approves applications for development permits and subdivision of land. Membership consists of Okotoks citizens and Council members.

#### **Okotoks Public Library Board**

Determines the purpose and operation of the library and encourages development of services and activities for the benefit of residents. Membership consists of citizens from both Okotoks and Foothills County and a Town of Okotoks Council member.

# **Subdivision and Development Appeal Board (SDAB)**

The SDAB addresses appeals against certain land use and development application decisions of the Development Officer or Municipal Planning Commission. SDAB meets as required and consists of Okotoks citizens.

# **United Way Okotoks Partnership Committee**

Supported by Town Council and sustains a partnership with the United Way of Calgary and Area. The committee oversees a community fundraising campaign and distributes United Way funding to eligible organizations serving residents of Okotoks and surrounding area. It appoints additional community volunteers to serve on sub-committees to help achieve its purpose. Membership consists of citizens from Okotoks and Foothills County, as well as a member of Okotoks Council.

#### **Urban Deer Task Force**

Formed by Council to provide advice, information, ideas/models/tools, and other needed support to the Town in preparing an Urban Deer Strategy and Action Plan, and to support communication and engagement efforts to ensure the resulting Strategy and Action Plan are effectively implemented.

# Regional Committees

Members of the Council are appointed to represent the Town on these committees.

- Alberta Foothills Industrial Corridor Association
- Alberta Urban Municipalities Association (AUMA)
- Bow River Basin Water Council
- Calgary Metropolitan Region Board
- Community Futures Highwood Board
- Crescent Point Community Foundation
- Foothills Centennial Centre Foundation Board of Directors
- Foothills-Okotoks Recreation Society
- Foothills Regional Emergency Services Commission
- Foothills Regional Services Commission (Landfill)
- Foothills Regional Water and Wastewater Collaborative
- Friends of Champion Park Society
- Okotoks/Foothills County Intermunicipal Committee
- Westwinds Communities

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# MESSAGE FROM Okotoks Council

With COVID-19 being at the forefront of all of our minds since March 2020, it overshadowed the many accomplishments that happened throughout the year. Before I recap the exciting things that happened in 2020, it is important to recognize the challenging times we have all experienced because of COVID-19.

We are continuing to adapt to a new normal, and I want to thank everyone for your patience, support and cooperation as the Town adjusted services to meet the restrictions created by the pandemic. A lot of hard work and effort was put into adapting events, programs, initiatives, and experiences to continue to entertain, socially support or financially assist our community during uncertain times, all while complying with many restrictions. Most significantly, we have prioritized community kindness as we are all in this together!

As we think back to 2020, one of the most significant accomplishments was the formal agreement between the Town and Foothills County on a regional supplemental water supply project. The plan is to access water from the Bow River through a shared water pipeline. The project will proceed into a detailed design phase with construction beginning in 2024.

Most significantly, we have prioritized community kindness as we are all in this together!" - Mayor Bill Robertson

Construction of the Okotoks Arts and Learning Campus began in 2020. This exciting and transformational project will increase the economic vitality downtown, enable postsecondary education, support an evolving library experience, and create a hub for indoor and outdoor events.

The Town is working towards becoming more age-friendly to meet the needs of those over the age of 65. This two-year initiative will promote healthy and active aging, help seniors maintain their independence, and ensure they are engaged as active participants in all aspects of community life.

Another major step in building community wellness was the approval of an Affordable Housing Strategy that focuses on increasing the diversity of housing in Okotoks.

The Okotoks Family Resource Centre (OFRC) reached a milestone in 2020, celebrating its 20th year of operation in supporting residents from Okotoks and neighbouring communities. Their mission of relieving stress and restoring hope through extending support and connecting people to social services and community resources was needed more than ever in 2020.

Another important focus for Council has been seeking public participation from our community. Many projects required your feedback including the municipal budget, Resilient Okotoks Climate Change Action Plan, Land Use Bylaw rewrite, Town website refresh, Downtown Vitalization, Wayfinding, Paint-a-Potty and many more! The Citizen Panel was also created so residents and the business community can be informed about upcoming public participation activities.

On behalf of Okotoks Town Council, thank you for getting involved and being part of the conversation! Learn more about the initiatives Council pursued on your behalf to further our community's success and how to have your say in future public engagements at <a href="https://okotoks.ca/have-your-say">okotoks.ca/have-your-say</a>. Working collaboratively with us will ensure Okotoks continues to thrive!

Mayor Robertson on behalf of Okotoks Town Council

# The Chief Administrative Officer

On behalf of the Town of Okotoks administration, I am pleased to present our 2020 Annual Report, highlighting many of our accomplishments and our financial position. 2020 was a year like no other. Our original plans were challenged by the onset of the COVID-19 pandemic, and we had to adapt, adjust and focus on what was critical for the community and the organization.

At the end of this tumultuous year, we delivered on all of our core services and continued to advance on key strategic priorities, while also ensuring we avoided a deficit, despite the substantial loss of revenue. We could not have achieved this without the dedication and commitment of our staff and the support from the public on changed service levels. We are in an enviable financial position across the province because of the foresight of these actions, and I encourage everyone to review our financial position, which will reinforce your confidence in our long-term sustainability.

COVID-19 compelled us to adjust and to respond to continually changing regulations. Upon reviewing the Community Emergency Management Plan (CEMP), Council directed an adjustment to include business retention and supporting community social fabric as critical services to meet these unique circumstances. The budget was adjusted to minimize the impact to citizens and included tax waivers, utility deferrals and a zero percent tax increase. We recognized that the significant loss in revenue needed to be matched with a significant decline in expenditures, and adjusted service levels, staffing and expenditures accordingly. Our teams worked hard to deliver essential services, deploying permanent staff to different areas for seasonal work while continuing to deliver on our strategic priorities.

2020 was a critical year for advancing our long-term supplemental water solution. In partnership with Foothills County, a new water plan has been established, a detailed design is under development and a grant application has been submitted for funding. Additional partners are interested in this long-term solution, and we continue to work with Alberta Environment and Parks on the approvals. The new water plan and our slower growth rate have allowed



A focus on mental health and wellness was critical for our community and our teams strived to find new and innovative ways to keep our community connected." - Elaine Vincent, Chief Administrative Officer

us to overhaul our Off-Site Levy Program. Through this program, developers pay for growth by applying a per-acre cost for infrastructure needs that should not be borne by taxpayers. The review included a regional comparison of rates, ensuring competitiveness that also reflects the cost of infrastructure in our cash flow and long-term capital needs.

Our investment in business process reviews have fast-tracked our processing time on business licenses and development permits from days to hours. These are just the first steps in supporting businesses in a more timely manner. Okotoks Transit completed its first year of operation and served 27,401 customers in the middle of the pandemic. Adapting service to meet community needs is an example of our flexible and nimble approach to service delivery.

A focus on mental health and wellness was critical for our community and our teams strived to find new and innovative ways to keep our community connected. Video and virtual became the new normal; some improved our services and will continue to be used. Others tested our patience and we had to find different ways to have conversations and stay connected.

As we continue to navigate through COVID-19 and recovery, we have learned a lifetime of lessons, in particular how nimble, reactive and resilient our community has been, carrying forward into a bright and positive future.

Elaine Vincent

Chief Administrative Officer



LEFT to RIGHT: Matt Rockley, Tanya Thorn, Florence Christophers, Mayor Bill Robertson, Ed Sands, Ray Watrin, Ken Heemeryck

# **Town Vision**

The Town of Okotoks fosters a culture of resiliency - where people, businesses, ideas and sense of community thrive. Grounded by the Sheep River valley and supported by thoughtful planning and design, a strong local economy and a vibrant civic culture, Okotoks offers exceptional quality of life at every stage of life. Respect for each other and the natural environment makes Okotoks home.



The Town of Okotoks strives to create and nurture an environment in which people are able to pursue the fulfilment of their values, in harmony with the community.

# **Guiding Principles**

planning for our community and were developed by citizens.











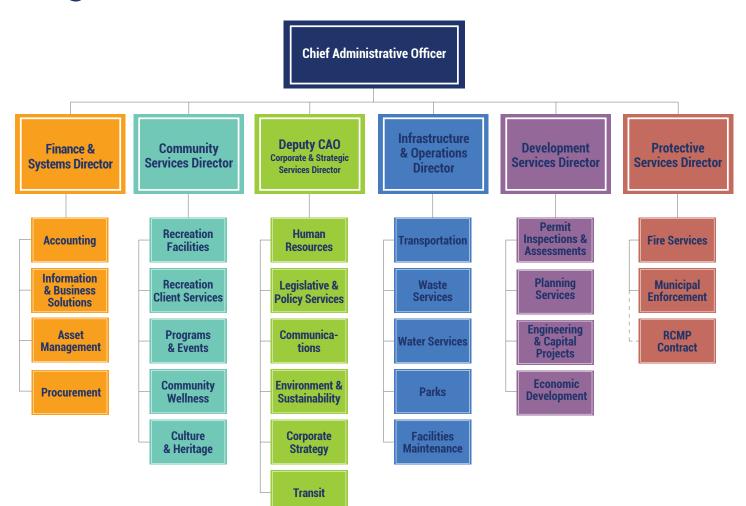




who ensure the Town is following Council's strategic direction.

#### **TOWN OF OKOTOKS**

# **Organizational Chart**



#### Town Vision, Mission & Guiding Principles (see pages 14-15)

The Vision focuses on tomorrow and the direction for the future. The mission statement focuses on the current goals of the organization. The corporate guiding principles are the basis for long-term planning for our community.

#### 2018-2021 Strategic Plan (see page 20)

The Plan encompasses the priorities built into key, long-range plans, developed in consultation with residents, and reflects Council's commitment to deliver services that are in the best interest of Okotoks' citizens today and citizens of tomorrow.

#### Strategic Plan & Other Reporting Mechanisms (see page 21)

Town administration monitors progress towards meeting the strategic goals, key result areas and initiatives, and provides regular reports to Council throughout the year, which are available to the public on the Town website. This Annual Report is another way that progress is reported to citizens. Reporting provides greater accountability, transparency and understanding of the strategic goals, progress and accomplishments. Council and administration's regular review evaluates how the Town is performing towards the strategic goals and what adjustments are necessary to realign for success.

#### Long-Range Plans (see pages 22 & 23)

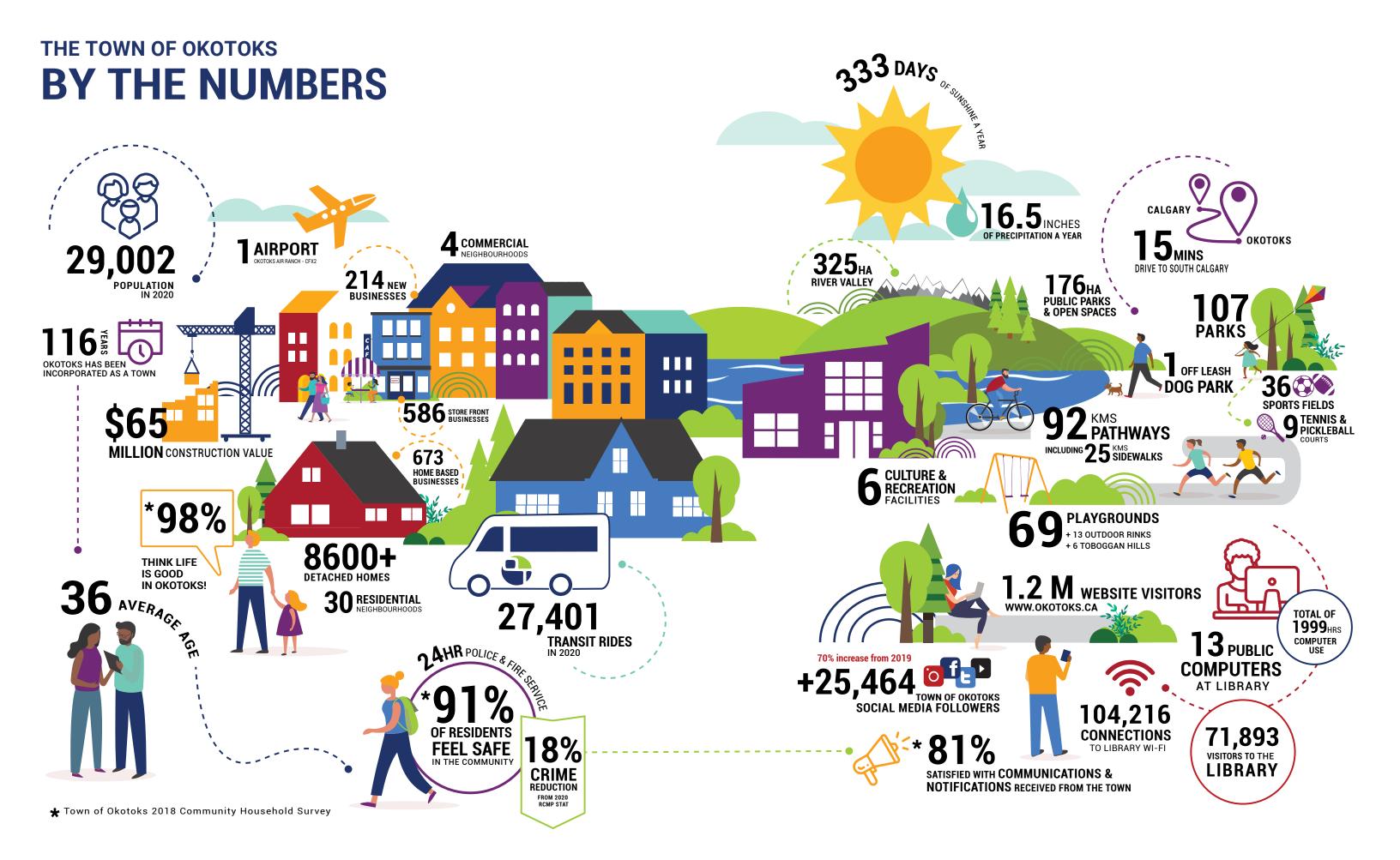
These plans align with the strategic direction to achieve the community vision. They have more specific objectives and actions to help the Town achieve its goals. These plans include the Recreation, Parks & Leisure Master Plan, the Downtown Urban Design Master Plan, the Environmental Master Plan, the Social Wellness Framework and the Culture, Heritage & Arts Master Plan as examples

#### Programs & Services (see pages 24-73)

Town administration aligns the program and service levels required to run the Town within the annual municipal budget. Town employees provide programs and services that enhance the quality of life in Okotoks.

#### The Municipal Budget (see page 74)

The municipal budget sets service levels and represents the financial direction of the Town, as proposed by administration and approved by Town Council. All aspects of the budget align with the Strategic Plan throughout a ten-step budget process. Each year the municipal budget summarizes the major projects, key strategic priorities and budgetary requirements required for that calendar year.



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# 2018-2021 **Strategic Plan**

Council developed the 2018-2021 Strategic Plan: Growing from Strong Roots and approved it in May 2018. It determines the strategic direction for Okotoks over the next four years and the key result areas required to achieve them.





The 2020 Annual Report highlights specific projects the Town has undertaken since the plan was approved and provides a snapshot of the Town's progress to achieve these strategic priorities:



#### Provide Quality Infrastructure

The Town will strategically manage, invest and plan for municipal infrastructure to meet the community's current and future needs.



#### Foster Economic Vitality

The Town will facilitate a healthy economy where quality jobs and business opportunities are abundant.



#### Manage Community Growth

The Town will build a complete community that provides economic, social, and environmental sustainability for people to live, work and play.



#### Promote Environmental Excellence

The Town will be the leader in environmental protection and preservation in Alberta.



#### Strengthen a Healthy & Safe Community

The Town will strengthen our social fabric and enhance the safety of our residents.



#### V Enhance Organizational Excellence

The Town will be recognized as a leader in public service.



The Town will provide strong governance including fiscal responsibility, open communication, public participation and strong inter-governmental relationships.

#### **Implementation**

Council determines the strategic directions and key result areas required to achieve them. The Strategic Plan is implemented through the initiatives described in this plan, which were developed by Administration and approved by Council. Administration, in addition to the priorities described in this Strategic Plan, will continue to deliver a wide range of core services to our citizens. The Plan also reflects Council's commitment to deliver services which are in the best interest of our citizens today and for our future citizens of tomorrow.

Reporting provides greater accountability, transparency and understanding of the strategic goals and the Town's progress and accomplishments in achieving them. Administration regularly provides reviews twice a year to Council to evaluate the progress in achieving these strategic goals and to make adjustments as necessary to realign for success.

In this report the initiatives have been listed under the specific strategic goal where they are aligned. In some cases the initiative or project may contribute to more than one strategic goal and may require more than one year to complete.

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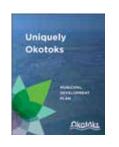


# LONG-RANGE PLANS

Long-range plans and other policy documents, including area structure plans for different neighbourhoods and various overarching regional strategies, support the community in achieving its economic, community and environmental sustainability objectives. Public participation plays a key role in creating each plan, ensuring that the community's priorities and vision for Okotoks are captured and reflected. The Town encourages resident engagement and welcomes the opportunity to obtain the public's input. The following long-range community planning documents and tools establish a foundation to guide the community's future over the next 20 years.

#### The Municipal Development Plan (MDP)

The primary long-range planning document that establishes a holistic vision for the Town that guides its overall growth and development. Public participation played a major role in building a new MDP, with the final stages of developing the plan being completed in 2020, and final approval in 2021.



#### Downtown Urban Design Master Plan

Provides a long-term vision for enhancing the downtown area by embracing environmentally friendly infrastructure, and by creating inviting public spaces, active streetscapes and architectural innovation, while maintaining historical character.



#### **Environmental Master Plan (EMP)**

The Environmental Master Plan (EMP) is a comprehensive long-term community plan that identifies, prioritizes and sets specific goals and targets for key environmental initiatives for the Town and the community. It encompasses all aspects of the environment, from developing new land, to sustainable practices for energy, water, waste, emissions, urban forests, construction, and transportation networks – anything that impacts the natural world.



#### Culture, Heritage and Arts Master Plan II (CHAMP)

CHAMP II is a roadmap to building a more vibrant culture for the community. The plan lays out a framework that links the desired long-term future of culture, heritage and arts in Okotoks with short-term activity. This framework identifies actions for the first five years of implementation, but includes a 15-20 year approach that allows monitoring, learning and adaptation over time.



#### Recreation, Parks & Leisure Master Plan

Approved by Council in May 2017. The plan identifies future requirements for facilities, programs, services, and anticipated facility costs, and will serve as a guideline for decision making for the next 20 years.



#### Social Wellness Framework

Identifies the factors that play a key role in social wellness in Okotoks and provides the framework for the Town to build a safe, connected, caring and creative community. Social wellness is one of three components of community sustainability, integrating and overlapping with economic and environmental sustainability.



Learn more about these and other master plans at okotoks.ca/plans





The Town of Okotoks will strategically manage, invest and plan for municipal infrastructure to meet the community's current and future needs.

### Key Result Areas & Initiatives

Secure water and wastewater upgrades to meet community growth needs.

- Interim water solutions are secured to meet current growth needs.
- Long-term water solutions are secured and implemented.
- Wastewater upgrades are implemented.

#### Okotoks is a regional hub that helps the community to flourish.

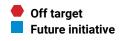
- Partner and/or assist our regional neighbours with servicing gaps when feasible and seek partnerships with neighbours as required.
- Create a long-term public facilities needs assessment and corporate land strategy that balances needs, funding availability, emerging trends and operating efficiencies.

Okotoks engages, promotes and assists in seeking alternate infrastructure funding to meet the needs of arts, culture, recreation, sports and non-profits.

- Develop a partnership framework/model where users are partners as active community infrastructure contributors.
- Build community pride through and opportunities for philanthropic investment in the community.
- Develop a financing framework that clarifies shared responsibilities (including third-party stakeholders & public, private, and non-profit grants) and links to the community accountability work.
- Build Phase 1 of the Arts and Learning Campus.

2018	2019	2020	Status
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			_

On track
In progress



#### **Asset Management**

The Okotoks' asset management program is designed to enhance our infrastructure and facility life cycles. Just like planning for major home repairs, the Town ensures capital financial plans and reserves are in place to adequately fund major maintenance and replacement costs.

Since resuming control of the water and wastewater treatment plants in November 2019, the Town has added 8,400 assets to our inventory with a total inventory currently standing at 25,700.

#### **Asset Replacement**

The Town balances an asset's performance with the financial realities of the community in determining when an asset has reached the end of its life cycle and needs to be replaced. This could include when to replace underground infrastructure, play equipment or street lights.

The 2020 COVID-19 closures provided an opportunity for the Town to take inventory and validate asset information using the *CityWide* asset management system.

Recreation Facilities used the closures to perform the in-depth physical inventory required to validate their asset management and maintenance management information. Over 21,000 assets were identified as needing to be added to asset management from Recreation Facilities alone.



Parks employees were able to validate that the asset management database included the 66 playgrounds and 856 pathway segments located in Okotoks. In addition, playground inspection templates were created to manage this critical function. The 2,079 storm manholes and the 2,001 catch basins were added to the database to prepare for the maintenance management functionality of the software, in addition to the 1,830 storm main segments and 35 storm ponds that had previously been uploaded.

The Town is continuing the roll-out of asset and maintenance management systems and processes to Town business centres, based on the readiness of their asset information. In late 2020, the Town moved forward with using additional *CityWide* functionality to support improved decision-making processes.

#### **KEY RESULT AREAS & INITIATIVES**

# Secure water and wastewater upgrades to meet community growth needs.

#### Supplemental Water

Short-term water needs have been secured through water treatment plant optimization and water license acquisitions. The Town and residents have also continued to decrease water consumption and, combined with infrastructure improvements, this has increased our short-term water capacity to accommodate the next nine years of growth.

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#### **Water Services**

Changes to the utility service delivery has positively impacted the community. In the first year of full Town operations, the Town was able to reduce expenditures by \$374,600, ensuring the most value for money commitments were met.

Okotoks has partnered with Foothills County to design and construct a raw water supply from the Bow River. The municipal partners are working closely with Alberta Environment and Parks to obtain the necessary approvals and construction is anticipated to start in 2024.

Regulatory approval submissions for the regional water project are planned for 2021 and the 10-year capital budget forecast will be adjusted to align with anticipated expenditures. Partnerships for funding long-term regional water solutions will be established and opportunities for grants are being explored.

**2001** TOTAL CATCH BASINS

35 STORM PONDS
156 KM WATER MAINS
470 HYDRANTS
3 WATER RESERVOIRS





2,715,315 m3 of water pumped from the Sheep River to the Okotoks Water Treatment Plant in 2020.

27.2% Reduced Energy Consumption by Wastewater Treatment Plant

The energy consumption reduction is due to process efficiencies and technology upgrades implemented through the capital work along with the commissioning of the solar project. This more than doubles the reduction in energy consumption from 2019.





**KEY RESULT AREAS & INITIATIVES** 

# Okotoks is a regional hub that helps the community to flourish.

#### **Regional Waste Services Partnership**

The Town extensively researched waste service needs within the region as a partner on the Foothills Regional Services Commission (FRSC). After a very successful regional waste collection pilot with the towns of Black Diamond and Turner Valley, Okotoks has entered into a formal long-term, multi-year agreement to continue providing waste services. The Town continues to research waste service efficiencies and needs within the region as a partner on the FRSC.

#### **Highway Interchange Design Work**

The Town of Okotoks, Foothills County and Alberta Transportation will be initiating functional design work in 2021 for an interchange at Highway 2 and 338 Avenue.

**12,650 m<sup>2</sup> of Paving** 

290 LM SIDEWALK REPLACED



9,090 LM CRACK SEALING



LM = Linear Meter





#### **River Valley Re-Development Plan**

An area re-development/preservation plan is underway for the river valley. This will be a statutory plan to guide the development and preservation of existing lands within the river valley areas. This plan will align with the Municipal Development Plan (MDP) and provide more detailed policy direction to guide Council.

#### **Champion Park**

Champion Park is operated through a joint maintenance agreement between the Town of Okotoks and Foothills County. Through this collaborative partnership, an Operating and Program Models Study has been conducted to define the future of the park. Due to the COVID-19 pandemic, the annual open house in 2020 was transformed into a virtual tour where visitors could visit the buildings and train cars virtually, accompanied by the Friends of Champion Park who shared historical nuggets of information about this park and CP railways.



181 KMS ROADWAYS & STREETS



4 VEHICLE BRIDGES

**KEY RESULT AREAS & INITIATIVES** 

Okotoks engages, promotes and assists in seeking alternate infrastructure funding to meet the needs of arts, culture, recreation, sports and non-profits

# Okotoks Arts & Learning Campus Partnerships

Construction of phase one of the Okotoks Arts & Learning Campus project is in progress and on target to meet key opening timelines of summer 2021. The Town has a joint-venture partner, Christ the Redeemer Catholic Schools with additional project stakeholders that include Foothills School Division, Bow Valley College, the Okotoks Public Library and Community Futures Highwood.

This \$23.5M project is an exciting downtown initiative that will enhance learning, cultural and economic development opportunities and is funded through reserves, partnerships and \$18.3M in grants that fully fund the Town's portion of the project costs. In addition to providing vibrant education and learning spaces, the proximity to the pathway system and downtown, the campus will invite opportunities for indoor and outdoor community events in the flexible plaza space, play space, and Ethel Tucker park area.

Related to this project, Council established a bylaw to ensure Ethel Tucker Centennial Park remains an important part of the Town's future. The bylaw indicates that the park be maintained at the same size but in a slightly different location. The bylaw protects the legacy of Ethel Tucker and ensures the name Ethel Tucker Centennial Park is protected moving forward.

The campus will support a flexible library experience, form a collaborative learning hub for families, high school students and post-secondary learners and create supportive networks for businesses and entrepreneurs." - Elaine Vincent, CAO

#### **Timeline For Project Milestones Include:**

- Winter 2020: Exterior completed/interior construction begins
- Summer 2021: Campus interior complete/ ready for opening
- Fall 2021: Existing Okotoks Library building renovations begin
- Winter 2021: Renovations complete for new Bow Valley College Campus
- 2022: Opening of the Ethel Tucker Centennial Park and outdoor plaza; creation of a play space

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#### **Veterans Wall**

Phase 2 of the Salute to Our Veterans Wall was completed and features the names and photographs of approximately eight residents who served in the Boer War, 120 who served in World War I and one in the Korean War. The Town partnered with the Okotoks Branch of the Royal Canadian Legion #291 on this project, with future funding coming from the Legion in 2021. In 2020, a handrail was installed along the sidewalk north of the Veterans Wall to the top of the hill on the west side of Veterans Way.

#### **Banner Project**

The Town was pleased to assist the Okotoks Branch of the Royal Canadian Legion in its second year of the Veterans Banner Project. In 2020, 49 banners were hung on light poles along Veterans Way and Milligan Drive, which represents 32 new banners plus 17 banners from its first year. The Okotoks Museum and Archives also provided research for this project.

#### **Virtual Remembrance Day Celebration**

Due to the cancellation of in-person gatherings resulting from COVID-19 restrictions, the Town assisted the Okotoks Branch of the Royal Canadian Legion with a virtual Remembrance Day service, which was broadcast from the Rotary Performing Arts Centre.

#### **Government Funding Grant**

The Government of Alberta approved funding for Okotoks through their Municipal Stimulus Program to help communities recover from the economic challenges posed by the pandemic and the downturn in energy prices. The projects are expected to be completed by the end of 2021.





The Town of Okotoks will facilitate a healthy economy where quality job and business opportunities are abundant.

where quality job and business opportunities at	re abundant.			
Key Result Areas & Initiatives	Ç	2019	2020	Status
Contribute to an environment necessary for the business comm to grow at a rate that is faster than residential growth.	unity			
Determine what is most important for economic development s a whole and adjust systems and actions to achieve the new dire				
Determine the most appropriate economic development model partnerships with other economic providers (public, non-profit a roles and responsibilities for each partner to leverage opportunity).	and private) and clarify			_
Align education, labour force, business, environment, innovation recreation and entertainment, health and social initiatives to ach				_
Capitalize on regional opportunities to strengthen the local/region vibrancy, enabling the Foothills region to be more economically				
Improve the ease of doing business in the Town of Okotoks by prodemonstrating a can-do attitude with alternative solutions and st				
Complete two comprehensive system and process reviews per largest potential impact and including both customer input and				
Review, adjust and streamline the processes required to facilitate new Municipal Development Plan and Land Use Bylaw, making it to locate in Okotoks and ultimately attract more investment.				<u> </u>
The downtown is a destination used by a wide range of people increasing range of activities.	and for an			
Develop and implement strategies to attract the types of busine downtown a repeat destination.	ss that will make the			_
Begin to implement elements of the Urban Design Master Plan a public realm to enhance quality of life and drive the investment the downtown core more often.				_
S Promote how downtown and its activities reflect our identity and	d distinctive character.			_
Develop an events strategy that links to our identity and balances the r with opportunities for the community to come together.	need to facilitate tourism			_
Prepare to host the 2023 Alberta Summer Games, should they be awa including engaging businesses and residents to showcase our comm	arded to the Town, unity.			_



**KEY RESULT AREAS & INITIATIVES** 

Contribute to an environment necessary for the business community to grow at a rate that is faster than residential growth.

#### **Change in Assessment Base**

	2020	2019	2018
Residential	-0.6%	1.6%	3.5%
Non Residential	3.8%	3.6%	2.6%

#### Roundtable Follow-up

In follow-up to the Industry Roundtables hosted in 2019, Economic Development hosted follow-up sessions in November 2020 to update the business community on actions to respond to the feedback received.

#### **Economic Development Website Enhancements**

The Economic Development section of the Okotoks website has been redeveloped with improved content and ease of navigation, complementing Business Disaster Recovery, Business Retention & Expansion, and Business Investment & Attraction initiatives.

#### Virtual Tours for Potential Development

The Town has introduced an innovative service for potential investors to envision what their businesses could look like on available industrial land. The Town worked with VRchitect to create a virtual reality tour of potential development on land in Okotoks' industrial area where viewers can literally see how they can become part of Okotoks' future.

While the video is an artist's impression, it provides a vision to inspire developers. The virtual reality tour focuses on a collection of industrial lots in the east end of Okotoks that are available for light industrial development. There are several options on how visitors can tour the sites. A simple animated video is available on the Town's website, while those interested in having a more immersive experience can download an app that allows them to manipulate the scenes from day to night, and move through the landscape at a street level or aerial viewpoint. The virtual tour can be viewed at okotoks.ca/landforsale.

#### **Okotoks Entrepreneurial Ecosystem (OEE)**

The OEE was formed, and guidelines established, to improve communication and collaboration between the Town and service providers in the business community. Throughout 2020, the Town met regularly with this organization to ensure that businesses were aware of initiatives, programs and opportunities to provide input into municipal decisions. Through this partnership, a series of webinars and workshops were held to support mental health for business owners.

In December 2019, through a facilitated process, the OEE developed their 2020 Strategic Project Plan that outlined the coordinated efforts of each service provider as well as clarifying support requested from the Town.

#### COVID-19 Initiatives

Economic Development continued to work with business stakeholder groups throughout 2020 to identify and respond to emerging needs. In April 2020, the COVID-19 Economic and Business Recovery Strategic Plan was developed to guide the Town in assisting businesses through the COVID-19 crisis. It was followed in May with the Economic and Business Development Transition Plan.

#### **Business Recovery Survey**

The Town is committed to promoting economic growth through innovation and collaboration with our business COMMUNITY." Elaine Vincent, Chief Administrative Officer

**Business Retention during COVID-19** 

At the onset of COVID-19, Council approved adding 'business retention' as a vital service to the Community Emergency Management Plan, as recommended by the Emergency Advisory Committee. To help support businesses, the Town provided dedicated staff to connect local businesses to

the resources they needed, such as federal and provincial

supports, finding and sharing ideas to adjust services, shop

local promotions, streamlining processes and reducing fees.

The Town developed a series of videos that highlighted how

businesses were adapting to the new regulations when the

province eased regulations to allow re-opening to occur.

The Town substantially increased posts on the Economic

Development Instagram and Facebook accounts to share

information, resources and updates throughout the year.

Administration sought input from the business community in May 2020 to help identify the best strategies and tactics to support business recovery. A survey was emailed directly to all businesses to gather information to help target strategies and tactics to help them recover. An aggregate What We Heard Report was shared on the Town's website business

#### **Business Recovery Survey**

A business survey was also conducted with local businesses. Arising from the needs identified in the survey, the Town undertook a number of initiatives in 2020 to support business recovery:

- · Resources and links to COVID-19 information for employers and employees, including potential funding sources, were published on the Town website, with regular updates provided via the website and social media. Important announcements were also emailed directly to licensed businesses.
- Additional flexibility in sign regulations was exercised to facilitate COVID-19 related announcements.
- Mental health programs were delivered by the Town's partners in the OEE with financial support from the Town.
- · The Outdoor Patio Pilot Project was initiated, and later extended, to develop a guick and seamless process to allow use of public spaces and parking lots for outdoor patios.

Council waived many development and compliance fees over the summer months, amounting to approximately \$12,000 in waived fees for business.

#### 2020 Fee Waiver Requests

The Town temporarily waived some permit fees to assist businesses and homeowners who were impacted by the COVID-19 shut-downs. These included fees for development permits for creating home-based businesses, signs, business start-ups or relocations, construction or renovation to create secondary suites and garages. Additionally, fees were also waived for Certificates of Compliance and related advertised variance applications.

The Fees, Rates and Charges Bylaw 32-20 was adjusted in April 2020 to accommodate these changes with regular permitting fees resuming in September 2020. For more information about fees for specific permits, visit the Town's website at okotoks.ca/bylaws or call 403.995.2760.



#### 2020 COVID-19 Payment Deferrals

The impact of COVID-19 has been felt throughout the world including the Okotoks community and local businesses. To ease financial burdens during the pandemic, Council passed a bylaw to provide Okotoks' property owners with the option to defer payments on 2020 taxes and utilities without penalty until August 31, 2020. The Town also waived a number of planning fees to provide financial relief and stimulate economic activity during the pandemic.

TOTAL OF 15 PROPERTY OWNERS TOOK ADVANTAGE OF PAYMENT DEFERRALS

6 TAXATION, 9 UTILITIES

#### **Regional Water Solution**

The regional water solution developed with Foothills County will provide greater opportunities for attracting new businesses to Okotoks and support economic growth. For more information on the regional water solution, please visit the Quality Infrastructure section of this report.

#### Alberta Film Industry

To foster other potential economic stimulus opportunities, Council approved a draft resolution: Support for the Alberta Film Industry and Economic Diversification to the Alberta Urban Municipalities Association for consideration at their fall 2020 convention. **KEY RESULT AREAS & INITIATIVES** 

Improve the ease of doing business in the Town of Okotoks by progressive policies, demonstrating a can-do attitude with alternative solutions and streamlined processes.

#### **Process Improvements**

An online Business Intake Form was launched in June 2020 for anyone wanting to start or relocate a storefront or home-based business in Okotoks. The form has reduced timelines, decreased paperwork and simplified the process overall.

The intake form allows customers to determine the permits, inspections and licenses needed and provides a single, compiled summary outlining approval requirements and costs.

Members of the business community were invited to assist with external testing of the new application, and the forms and process are continually reviewed and improved.

Additionally, Land Use Bylaw amendments increased the range of business types exempt from development permits, resulting in streamlining and significantly shortening approval processes for most business start-ups.

# **Leading Industries**

IN OKOTOKS, 2020

**176** PERSONAL SERVICE

# 169 HEALTH - OTHER

a 156 retail

**85** BEAUTY & ESTHETICS

**64** FOOD & BEVERAGE

60 FINANCIAL/ACCOUNTING

**57** CONSTRUCTION

**37** AUTOMOTIVE

31 EDUCATION

**27** FITNESS

**22** Professional services

19 GARDENING & LANDSCAPING

16 MANUFACTURING

12 CHILDCARE

11 OIL & GAS

**KEY RESULT AREAS & INITIATIVES** 

#### The downtown is a destination used by a wide range of people and for an increasing range of activities.

#### Downtown Vitalization Project North Railway Street Infrastructure and Streetscape Enhancements

The Town moved forward with the Okotoks Downtown Vitalization project initially approved by Council in 2019, with the initiative focused on creating opportunities to improve connectivity and attract people to the downtown. Underground infrastructure was initially proposed in 2020; however, in response to business feedback, the Town worked closely with impacted business owners that resulted in an adjustment of the timeline. This allowed for further community engagement in 2020, with a detailed design planned for 2021 and construction anticipated for 2022.

The online community survey in November was the first public participation opportunity for the community to provide feedback. The input received during the initial stage contributed to the list of priorities the Town is using to design the streetscape improvements.

#### The Wayfinding Project

As part of the Town's strategy for promoting community awareness and access to local businesses, the Town initiated a project in October 2020 to improve wayfinding and to develop signage standards.

The best wayfinding systems do much more than simply guide people to their destinations. They provide consistency and a sense of familiarity, making residents and visitors feel at home and welcome. Great wayfinding enhances the ambiance and attractiveness of the community and it builds and promotes a community's brand, theme or character.

Design commenced in 2020 and is expected to be complete in summer 2021. Sign fabrication is expected to begin in 2021.

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#### **Downtown Business Development**

The Land Use Bylaw rewrite will improve processes and reduce regulations, and is anticipated to have a significant impact on facilitating and encouraging business development in the downtown.

Economic Development continues to act as liaison between the River District Business Association (RDBA) and Town business centres to enhance communication and collaboration between the Town and downtown businesses.

#### **Temporary Outdoor Patios**

The Town launched a pilot program to allow for temporary outdoor patios and retail spaces in parking areas and public spaces in the downtown area to help businesses meet restrictions on physical distancing. The program involved a free, fast, streamlined registration process in lieu of the standard permit approval process. It was expanded in 2021 to include other businesses.

#### **Taste of Okotoks Went Virtual**

The Taste of Okotoks was back for its eighth year. The culinary celebration took on a new format to ensure proper Alberta Health Services guidelines were followed. During the event local restaurants, bars and cafes offered customers a Taste of Okotoks Special – featured menu items and/ or a-la-carte. Residents were encouraged to order directly from these participating establishments through any of their ordering methods (pick up, dine-in, delivery).

This was a perfect opportunity for residents to support local businesses. A thriving food service was critical for Okotoks during COVID-19 and this brought an opportunity to help local establishments rebuild and revive their business. Residents were encouraged to order from the participating establishments and explore Okotoks' diverse food scene.

#### **Light Up Tour of Okotoks**

A total of 17 businesses participated in the Light Up Tour, which replaced the traditional Okotoks Light Up event. In addition, a virtual tree lighting was posted online as the Mayor switched on the lights of the downtown Christmas Tree.

#### **Reverse Parade**

Due to COVID-19 and the need to limit social gatherings, community programs and events were re-imagined. An example was the "reverse parade" held in June, where residents toured the town in their own vehicles to take in the floats and décor. A total of 16 local businesses created displays by painting their windows, decorating a car or dressing up in costumes. This was an opportunity to generate a positive spirit in the community and support local businesses.

A total of 16 local businesses created displays by painting their windows, decorating a car or dressing up in costumes for the Reverse Parade held in June 2020.

# **Outdoor Recreation Facilities Enhanced for the Community**

When recreation facilities closed again in December 2020, the focus shifted to providing increased outdoor opportunities for people to get outside and recreate. Redeployed recreation staff assisted Parks to provide enhanced maintenance to outdoor rinks, established a new 460m ice skating pathway in Laudan Park, and the cross-country ski trails and toboggans hills were promoted to encourage more use.

#### 12 Reasons to Shop Local Media Campaign

A shop local media campaign launched for four weeks during the holiday season. Social media users were encouraged to share the name of a favorite local business for a chance to win a \$50 gift card to that business. The program generated enhanced exposure for Okotoks businesses.

#### **Alberta Summer Games**

Council sees the 2023 games as an investment in the future of Okotoks. Council directed administration to gather information from key organizations that represent the business community, to determine the level of support for Okotoks to participate in the Summer Games. Results indicated that a majority of businesses support the games. The economic indicators showed more than one million dollars could potentially be generated in visitor spending at local businesses because of the games.

**214** NEW BUSINESSES



673 HOME BASED

170 JOBS CREATED WITHIN OKOTOKS





1937 TOTAL BUSINESSES ACTIVE IN 2020

NEARLY
2020 BUSINESS
LICENSES ISSUED
INCLUDES OUT OF TOWN LICENSES





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The Town of Okotoks will build a complete community that provides economic, social, and environmental stainability for people to live, work and play.

### Key Result Areas & Initiatives

Provide new innovative neighbourhoods that embrace complete neighbourhood design, including diversified housing options for all lifestyles at all stages of life.

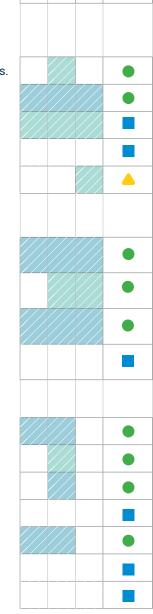
- Ensure the Municipal Development Plan (MDP) is innovative and reflective of strategic priorities.
- Offer new affordable housing options.
- Pilot innovative development on underutilized sites.
- Complete neighbourhood principles are modelled within a new development.
- Create a fiscal impact analysis framework to evaluate the costs of all forms of development.

Provide a variety of mobility options including active transportation and local transit that meet citizen's needs.

- Implement the outstanding short-term Active Transportation Plan recommendations to improve connectivity and access.
- Align the mobility options currently under development in the Environmental Master Plan (EMP), Climate Change Action Plan (CCAP), and Active Transportation Plan (ATP) with the MDP.
- Develop and implement a local transit strategy that is accessible while considering evolving technologies and their impact on traditional transit delivery models; monitor and adjust.
- Explore linkages of local and regional transit and pathways to provide multi-modal transportation options within the region.

#### Okotoks has distinctive character identified in our built form.

- Complete and implement the Municipal Heritage Designation initiative.
- Ensure the MDP captures a distinctive character and identity for Okotoks.
- Ensure that the Culture, Arts & Heritage Master Plan and the MDP are aligned.
- Develop a Trails Master Plan and implement prioritized strategies.
- Align all master plans with the annexed area.
- Develop a distinct character for downtown while also protecting its heritage.
- Incorporate a distinct character into several new and re-purposed developments.



On track In progress Off target Future initiative

Photo by Barry Williams

**Status** 

#### **Calgary Metropolitan Region Board (CMRB)**

Photo by Cheryl Hurtal

Okotoks has been an active participant in the CMRB to guide planning for the region, including opportunities for collaboration to meet the region's short and long-term needs. A long-term growth survey for the region was promoted in 2020 with additional community engagement continuing into 2021. The feedback was instrumental for the creation of a regional growth and servicing plan which has been submitted to the province.

#### **KEY RESULT AREAS & INITIATIVES**

Provide new innovative neighbourhoods that embrace complete neighbourhood design, including diversified housing options for all lifestyles at all stages of life.

#### Municipal Development Plan (MDP) Update

Council adopted its new MDP in January 2021, a policy document that guides long-term growth and development to create more complete and distinctive communities. The plan incorporated feedback from two years of extensive public participation. Council gave unanimous approval to the Town's long-anticipated MDP in January 2021 following review and approval by the CMRB.

The new MDP is an important guiding document for Okotoks' future and has broad support both locally and regionally. The plan, "Uniquely Okotoks," will guide future growth and development as the Town's population increases from nearly 30,000 today to an anticipated 70,000-90,000 people by 2080. The MDP can be reviewed at okotoks.ca/MDP.



COMMUNITY GROWT

#### **Affordable Housing Strategy**

Okotoks Town Council approved an Affordable Housing Strategy in October 2020 developed by the Affordable Housing Task Force.

Providing adequate affordable housing is a challenge for municipalities across Canada and this strategy was an important step in creating an inclusive and livable community. The Affordable Housing Strategy focused on increasing the diversity of housing in Okotoks to meet the needs of all residents at all ages and stages of their lives. The strategy includes five focus areas — ensuring that there is accurate data about the current housing situation in Okotoks, providing resources to implement the strategy, creating conditions that will support construction of affordable housing, developing partnerships with key stakeholders and housing providers, and executing and monitoring the strategy to ensure that the implementation is successful.

From this strategy, the Town began to create an action plan for implementing the recommendations in the strategy that will be brought to Council for approval in 2021.

#### Affordable Housing Partnerships

The Town continued to work with several external partners including non-profit and senior government agencies on potential affordable housing project proposals.

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# D'Arcy Neighbourhood Affordable Housing Project

The Town purchased approximately three acres in the D'Arcy neighbourhood for affordable housing where the partners in the development agreed to reimburse the Town for a portion of the land costs. This is being revisited in 2021 with additional partners. This was an important step towards becoming a more inclusive community for all residents by investing in innovative financial models to support non-profit organizations offering affordable housing.

#### **Secondary Suites Program**

A secondary suites program was developed to facilitate the integration of additional housing units in existing developments. In April, a bylaw was passed by Council to expedite the process for secondary suite and dwelling approvals to improve options for affordable housing. By July 2020, secondary suite applications were higher than the entire previous year.

# 9 SECONDARY SUITE DWELLINGS

**APPROVED IN 2020** 

#### **Housing and Services Needs Assessment**

In 2020, the Okotoks Family Resource Centre (OFRC) participated in a Rural Housing and Service Needs Estimation Project to gather critical ground-level input directly from those in need. This was an Alberta-wide initiative funded in part through the Government of Canada's Reaching Home program, administered through the Alberta Rural Development Network (ARDN).

Along with 26 other rural Alberta communities, the Town collected resident feedback through a survey made available at various locations throughout the town. All residents concerned about their housing situation were requested to participate. The feedback helped identify the type and number of homes currently needed in each community, the kind of services and resources needed, and how the pandemic has affected the ability to pay housing costs. Data collected from the project helped the Town and local service providers better understand and address identified gaps within the community.

#### **Okotoks as an Age-Friendly Community**

The Town has been working towards becoming an agefriendly community where all residents can be fully engaged as meaningful participants, and to specifically meet the needs of those over the age of 65, which is a fast-growing population.

The first step was to create a citizen-based committee in 2020 that will lead the Okotoks Age-Friendly Community initiative. The process is expected to take approximately two years and will include a community assessment and action plan for age-friendliness, based on eight focus areas:

- Outdoor spaces and buildings
- Transportation
- Housing
- Respect and inclusion
- Social participation
- Civil participation and employment opportunities
- Communication and information
- Community support and health services

When complete, this initiative will promote healthy and active aging, help seniors to maintain their independence, and ensure they are engaged as active participants in all aspects of community life.

**KEY RESULT AREAS & INITIATIVES** 

# Provide a variety of mobility options including active transportation and local transit that meet citizen's needs.

#### **Okotoks On-Demand Transit**

The on-demand transit service completed its first year of service in 2020, which proved to be a highly successful year in spite of what was most likely a worst-case scenario for transit globally. Okotoks Transit was one of very few transit operators in Canada, that ended the year within its targeted budget. A total of 27,401 passengers were transported with an average customer rating of 96 percent to provide support during the beginning of COVID-19, and 1,559 grocery packages were delivered to residents. This was all done in a safe, friendly and efficient manner.

Vehicles were cleaned daily using fogging sanitizing systems, and wiping down high touch areas, with mask wearing becoming mandatory in the latter part of the year. The fact that zero intervention was needed to enforce mask wearing illustrates the supportive character of our users. Physical distancing measures were easily achieved through the adjustment of trip window times, which automatically reduced shared rides.

New hybrid vehicles arrived in June with additional features including more seating and automatic doors. Two-thirds of the transit vehicle cost was funded by the Province. In late 2020, a fourth transit vehicle was delivered, and a fifth vehicle was ordered with expected delivery in late 2021. This will complete the transit fleet for the next few years, and was made possible through an extension of provincial funding under the greenTRIP program. These additional vehicles are directly related to the demand for transit in Okotoks.

27,401
TRANSIT PASSENGERS

1578 ACCOUNTS REGISTERED

SINGLE & MULTI-USER FAMILY ACCOUNTS



SHARED 35%

2.9 AVERAGE PASSENGERS

PER VEHICLE PER HOUR (PVH)

4 TRANSIT VEHICLES

NEW TRANSIT VANS ARE HYBRID VEHICLES
WITH THE CAPACITY FOR 10 PASSENGERS

OTHER NOTABLE STATS....

1,559 GROCERY TRIPS 96% CUSTOMER RATINGS

0% COVID-19 CASES LINKED TO TRANSIT

In response to COVID-19, redeployed Town staff were used to support Parks' maintenance responsibilities during the spring and summer season. Due to the Town's budget reductions in response to COVID-19, Parks reduced overall contracted maintenance services by a third and annual flower displays were reduced by half.

# Okotoks as a Liveable, Walkable and Sustainable Community

The rewritten Land Use Bylaw provides specific direction at the site level to ensure that future growth supports economic development and a liveable, walkable, and sustainable community.

The proposed plan has a larger focus on pedestrians, cyclists, and other active transportation users with the removal of minimum parking standards and new pedestrian and bicycle access. New standards increase flexibility to allow for innovative development forms and a greater ability to adapt to market changes. The final plan is scheduled to be presented to Council for approval in 2021.

# 1.1KM NEW PATHWAY SYSTEMS ADDED

LOCATED ALONG NORTHRIDGE DRIVE AND GOOD SHEPHERD SCHOOL.



176 HECTARES
OF PUBLIC PARKS
AND OPEN SPACES





325 HECTARES
OF NATURALIZED
AREA/RIVER VALLEY





SNOW-CLEARED 7 DAYS PER WEEK TO PROMOTE ACTIVE TRANSPORTATION

**KEY RESULT AREAS & INITIATIVES** 

# Okotoks has distinctive character identified in our built form.

#### **MacLeod Trail Historic Site**

In November 2020, Council approved a bylaw to designate the Macleod Trail Cultural Landscape as a Municipal Heritage Resource.

The Historic Property is situated at the north end of Elk Avenue below the escarpment at 33 Mountain Street. Local lore suggests that Indigenous Peoples traveled this pathway for 10,000 years while moving on the Old North Trail between the Yukon Territory and New Mexico. It is located on the Treaty 7 territories, home of the Blackfoot Confederacy members Siksika, Piikani, and Kainai First Nations, the Stoney Nakoda of Bearspaw, Chiniki and Wesley First Nations, the Dene of Tsuut'ina First Nations, the Métis Nation Region 3, and all those who made Treaty 7 lands their home.

# The New & Improved Municipal Development Plan (MDP)

This important statutory plan will guide long-term growth and development and incorporates Council's strategic objectives including sustainability and managed growth and contains policy to create more complete and distinctive communities.

#### Land Use Bylaw (LUB)

The LUB was updated to respond to Okotoks' current and future needs, including policy direction from the MDP. The LUB is a key document in shaping how Okotoks will grow in the future to achieve the vision of the MDP.

The approved rewritten bylaw dramatically simplifies the number of land use districts and the types of uses allowed within these districts. It focuses more on the appearance and placement of buildings rather than their specific use and is designed to support long-term change when new and redevelopment occurs.

As well as decreasing the number of districts to nine more inclusive districts (from 23), other significant changes include a greater focus on pedestrians, cyclists and other active transportation users, flexibility to allow for innovation that can adapt to market changes and simplified regulations.

A robust consulting team was assembled to prepare the new bylaw through a combination of best practices, technical research and policy implementation. Initial public and stakeholder participation workshops were held in February 2020. A detailed internal review on the updated bylaw with a second external review and public engagement occurred in the fall.







4 COMMERCIAL NEIGHBOURHOODS





# 156 NEW HOMES STARTED



85 DETACHED
44 SEMI-DETACHED
27 MULTI-UNITS

30 RESIDENTIAL NEIGHBOURHOODS



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Status

#### The Town of Okotoks will be the leader in environmental protection and preservation in the Province of Alberta.

### Key Result Areas & Initiatives

Promote and provide incentives for environment-related businesses to move and/or locate pilot projects in Okotoks.

- Develop an aggressive strategy, including incentives, to attract environmental businesses to
- Make strategic capital investment in infrastructure to incent innovative green business/ light industrial development/employment centres.
- Create opportunities to pilot environmental projects with public, private & non-profit partnerships.
- Capitalize on public, private and non-profit relationships to increase business and/or employment opportunities that are aligned with environmental identity.

Expand on Okotoks' identity/reputation with new bold, innovative initiatives that demonstrate we are the leaders in environmental stewardship.

- Focus energy on our identity as environmental leaders, bringing bold initiatives to Okotoks.
- Complete the Environmental Master Plan (EMP) and select the highest priority
- Complete the Climate Change Action Plan (CCAP) and select the highest priority
- Ensure that the EMP and CCAP are aligned with the MDP to create synergy and
- Align updated provincial flood mapping with all master plans.
- Partner with energy providers, and explore long-term energy generation options for Okotoks to increase self-sufficiency and reduce costs (e.g. solar, district energy,
- micro-generation, storage technologies).
- Reduce energy consumption in Town buildings and fleet.

Promote and provide incentives for new environmental initiatives for both residential and commercial.

Create annual environmental initiatives to attract and reward residential and commercial businesses for environmental excellence.

On track An progress Off target Future initiative

**KEY RESULT AREAS & INITIATIVE** 

#### Promote and provide incentives for environment-related businesses to move and/or locate pilot projects in Okotoks.

The Town has been actively working to reduce red tape and collaborate with industry and local businesses to create an environment that supports and fosters these types of companies.

Following the passing of Bill 10 in late 2018, municipalities were granted legislative authority to implement a Property Assessed Clean Energy (PACE) style of program, titled the Clean Energy Improvement Program. This programs allows municipalities to provide low interest loans to property owners for energy efficiency upgrades, such as solar panels, high efficiency appliances, and increased insulation, among others. Okotoks has been working with CEIP Alberta, the provincial program administrator, to complete a market study, design a program and pass a supporting bylaw. The program will be designed to attract local tradespeople, and educational workshops will be conducted to ensure local businesses are educated on the program and able to provide energy assessments and retrofits. The program is expected to be active by late 2021.

**GARBAGE TONNAGE** TO LANDFILL FROM CURBSIDE WASTE COLLECTION

Okotoks Town Council approved a six-month waste collection pilot program with neighbouring towns Black Diamond and Turner Valley from June to December. This pilot program reflects recommendations in the Regional Solid Waste Management Plan (RSWMP) to combine resources to reduce regional collection costs, regionalize waste service collection, and assist neighbouring towns with servicing gaps. Black Diamond and Turner Valley also compensated Okotoks for these services.

The pilot did not affect costs or impact service levels for Okotoks residents. If the result of the pilot project indicates that a regional service can result in mutually desired benefits to residents of all participating communities, a regional waste services framework will be brought forward for consideration. The three partners have signed an agreement to continue the program.

#### **Waste Services**



**GREEN CART TONNAGE COLLECTED** 





**CLOTHING DIVERTED** FROM LANDFILL **4.65** TONNES

32.61% Decrease Clothing collection was disrupted due to COVID-19

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Expand on Okotoks' identity/ reputation with new bold, innovative initiatives that demonstrate we are the leaders in environmental stewardship.

#### Natural Asset Inventory Project

Two important long-term plans neared completion in 2020. These are integral next steps in implementing the Environmental Master Plan.

In 2020, the Natural Asset Inventory was completed, assessing the value of the services provided by natural assets on lands within the boundaries of Okotoks. This inventory, which has been nominated for national planning and municipal awards, was the first of its kind in Alberta. It has been shared with other municipalities as the focus on Natural Asset Management gains momentum in Canada.

Incorporating data from natural assets into its asset inventory will enable the Town to determine the true value of undeveloped land, which includes the natural services it provides prior to development. The predominant services provided by natural assets in Okotoks were found to be water quality and quantity. Estimated values were placed on all assets.

This will enable the Town to complete more holistic assessments of undeveloped land, and provide needed information to make responsible, future-focused decisions for growth.

**500** PARTICIPANTS
@ ENGAGEMENT FOR THE CCAP
50% OF THESE WERE YOUTH UNDER 18.

#### **Climate Action Plan**

The second priority was to create a local action plan for climate change. Building on the GHG Greenhouse Gas inventory report, research on actions, benefits, and priorities was completed. Public input was obtained through a Resilient Okotoks: Climate Action survey in late fall 2020 to gain feedback on where local efforts should be spent to respond to and mitigate climate change such as energy retrofits, waste diversion, etc. The input will contribute to the Climate Action Plan scheduled to be completed in 2021.

The Climate Change Action Plan (CCAP) included public participation in the fall with the final plan completed and presented to Council in March 2021.

#### **Municipal Development Plan Alignment**

The new MDP contains bold policy related to climate change, community resilience, environment, parks, recreation, and natural areas. Specific goals under the areas of land and nature, sustainable water, local and sustainable food, zero waste, and zero carbon energy are also included to guide the long-term outcomes of protecting the environment.

#### Flood Mapping

The province released the draft flood inundation plans for public review. The Town has provided feedback and is working with the province to update the future mapping for Okotoks.

#### **Building Standards**

The Arts and Learning Campus (ALC) is being built to meet the Leadership in Energy and Environmental Design (LEED®) Gold standard.

#### Solar Installation

The Town worked in partnership with Enmax and the Municipal Climate Change Action Centre (MCCAC) to complete the installation of a 509 kW Photo Voltaic (PV) solar system, on the Operations Centre's Fleet and ECO Centre roofs. The \$1 million dollar project, which includes 1,272 solar panels and four inverters, was approved in October 2019 and came online April 29, 2020. Over \$400,000 of the total purchase and installation costs was recovered through a MCCAC grant.

As a microgeneration facility, the solar array produced over 580 MWh in its first year, saving more than \$30,000 in electrical consumption costs at the Operations Centre. The Town's greenhouse gas emissions were also reduced by approximately 400 tonnes, which is equivalent to planting almost 5,000 trees!

The majority of the electrical power produced will go towards one of the Town's largest single-source greenhouse gas emitters, the Wastewater Treatment Plant, consuming 2.9M kWh annually. The new solar system will produce 15 percent of the electricity needed to treat the town's wastewater.

The design and construction of the project commenced in mid-July and was completed by year-end.

#### **Energy Reporting**

A 1,272 panel solar photovoltaic installation at the Operations Centre will provide 15% of the power needed for the wastewater treatment plant; one of the Town's biggest electrical energy consumers, reducing our annual CO2e emissions by over 400 tonnes!



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2020 REPAIR CAFES IN JANUARY AND NOVEMBER:

#### **35 ITEMS WERE REPAIRED** BY VOLUNTEER FIXERS (AND SAVED FROM GOING TO LANDFILL)

#### **Okotoks Municipal Enforcement Purchase Electric Vehicle**

Transportation Services and Municipal Enforcement purchased an electric off-road vehicle for enhanced enforcement access throughout town. By purchasing an electric vehicle versus a combustion engine, officers found the quiet vehicle less disruptive to residents, as well as less expensive to refuel despite rising electricity costs.

#### **Environmental Education Centre** and Environmental Initiatives

Interpretive signage, funded by the Province of Alberta, has been installed at the demonstration plots adjacent to the Environmental Education Centre. This display is to educate residents on alternative ground covers that require less maintenance and water than traditional turf and offer/provide enhanced environmental benefits.

**KEY RESULT AREAS & INITIATIVES** 

#### **Promote and provide incentives** for new environmental initiatives for both residential and commercial.

#### **Green Living Workshops** and Repair Cafes

In 2020, the Town transitioned its environmental education, awareness, and sustainability initiatives, such as the Green Living Workshops, to an online webinar format. The repair café and The Summer Cycle Pit Stop, where basic bike tune up lessons were offered, were added. Events continued with adjustments to meet Alberta Health Services restrictions and remained popular with residents.

#### **DIY Energy Assessment Kits** and EasyFix Program

The Town purchased a number of hyphenate measurement tools, which are available to residents for one-week loans. These kits include a thermal camera, a Kill-A-Watt Meter & LED lightbulb, a radon monitor and a thermal card. In 2020, the Town introduced the EasyFix program, supported by an Energy Efficiency Alberta (EEA). This program provides residents with FREE products, based on their DIY assessment results, that can easily reduce heat and energy loss from doorways, windows, hot water pipes, and light sources.

#### **Water Services**



**THANK YOU** FOR DOING YOUR PART IN MAKING OKOTOKS A LEADER IN WATER CONSERVATION IN CANADA!

**173** окотокѕ

LITRES PER PERSON PER DAY



4961 CLIENTS ON PAPERLESS BILLING

18% increase from 2019!

**2002** PEOPLE SIGNED UP TO THE **WATER METER PORTAL** 



46% increase from 2019!

#### **Water Conservation Rebate Program**

The 2020 program started on May 1, with some significant additions, including a number of rebates for businesses and institutions, as well as increasing the number of rebates for residential xeriscape projects.

The community's water use peaks during the summer months, putting increased pressure on the water treatment plant to keep up with demand. The program rewards efforts towards reducing water consumption, with eligible rebate items supporting long-term water conservation.

Businesses and institutions were able to receive a rebate for WaterSense® irrigation controllers and rain sensors with a limit of \$600 per property. They could also participate in the xeriscape project rebate program with a limit of \$5,000 per property.

The residential xeriscape rebate program was expanded to 20 projects with a total of 18 rebates being awarded for xeriscape landscapes. Residents could receive a 50 percent rebate to a maximum of \$200 on a selection of 65 droughttolerant perennials, shrubs and trees, and receive up to \$3,000 towards the cost of plants, soil and mulch. The rebate program was once again very popular, with many residents spending more time in their yards, undertaking landscaping projects.

Other approved water rebate items included rainwater harvesting systems, rain sensors, WaterSense® irrigation controllers, mulch, drought-tolerant turf and rain barrels.

#### **Rebate Program**



#### 18 HOUSEHOLDS XERISCAPED THEIR YARDS TOTAL OF \$38,200 PROVIDED IN REBATES

**Program increased by 33% in number** of households installing landscaping.



6301

**New Reminders Created** 

hundreds of items. okotoks.ca/waste-services

2906 Gameplays :--



570 **Mobile Downloads** 



21,187
Materials Searched



487 **New Address** 



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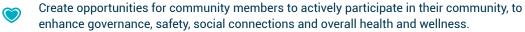
# **STRENGTHEN** A Healthy & Safe Community



### Key Result Areas & Initiatives

Promote community accountability where residents actively contribute to the safety, health and wellbeing within their neighbourhood and their community in a variety of ways.





Strengthen our emergency management by updating our Emergency Management Plan, Flood Action Plan, and Business Continuity Plan to ensure the Town is adequately prepared to respond.

Develop strategies to incorporate the legalization of cannabis into Okotoks' policies and practices to ensure a continued healthy and safe community.

Update policies and bylaws to incorporate cannabis legalization plans at the local level.



Develop a communications plan for residents, visitors and business on the Okotoks cannabis model.

		_	
n track	In progress	Off target	Future initiative

**KEY RESULT AREAS & INITIATIVES** 

Promote community accountability where residents actively contribute to the safety, health and wellbeing within their neighbourhood and their community in a variety of ways.

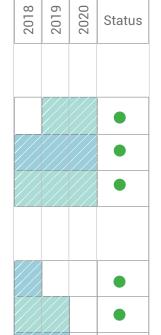
#### **Social Wellness Framework**

The Town's Social Wellness Framework ten-year update report was provided to Council in September. The framework has provided a way to connect to factors identified as key roles in social wellness in Okotoks.

The principles and recommendations from the Social Wellness Framework have been incorporated into the new Municipal Development Plan.

#### Key recommendations include:

- Create a strategy that ensures Social Wellness becomes part of all business decisions within the Town
- Continue to provide instructional and non-competitive recreational programming opportunities
- Diversify housing stock to provide a range of housing opportunities for all demographics
- Review recreational programming choices to ensure they provide options that fill all demographics



Status

#### Mandatory Mask Bylaw 31-20

When active COVID-19 cases in Okotoks reached the threshold of more than 15, which was set by Council in October 2020, masks became mandatory in all indoor public spaces in Okotoks. The bylaw remained in effect for the rest of year.

The regulations required masks to be worn in all indoor public spaces, such as eating and drinking establishments, public vehicles (e.g. Okotoks Transit, taxis), entertainment establishments, retail stores, places of worship, gyms, studios, common areas of hotels, medical clinics and offices where the public had access. Masks were also required in all indoor municipal public spaces. Shortly after the Town's bylaw took effect, the province also mandated masks in indoor spaces.

#### **Summer Day Camps**

Alberta Health Services (AHS) approved Summer Day Camp programming in mid-June, with very strict guidelines. To meet the new COVID-19 restrictions, the programs moved to the Foothills Centennial Centre, which allowed a separate entrance and exit for each day camp cohort. Daily activity plans were developed to ensure the children enjoyed their day camp experience while maintaining strict safety procedures to protect participants. Parents were very respectful of the new safety measures and willingly completed a daily COVID-19 screening form.



#### **Licensed Child Care**

The Town appreciates that childcare is crucial for parents needing to return to work and the licensed childcare program was able to re-open at the beginning of September. Governed by AHS, the program was set up in the Youth Centre so that AHS operating requirements could be met, such as separate entrances, dedicated washrooms and no interaction with the public. New safety protocols, including daily COVID-19 screening forms, temperature checks, documented cleaning and sanitizing procedures were implemented.

#### **Online Program Options**

Throughout COVID-19, the Town adapted its programs to make them accessible, especially for those who were unable to attend in person. It was a priority to ensure residents continued to have access to programs, either in person (when permitted) or online. With funding from the Federal Government New Horizons Grant, and Family and Community Support Services, audio-visual equipment was purchased, and additional technical support provided so the Town could offer online options from multiple locations.

# **Volunteer Engagement and Satisfaction**

A survey was conducted in late 2020 to gain insights about volunteer engagement and satisfaction. The results indicated that overall, volunteers were extremely satisfied with the opportunities available and would value more occasions to get involved with Town activities, programs and events. Volunteers are an integral part of a strong and connected community and the Town values their commitment.

#### **Providing Services to the Community During a Pandemic**

As the pandemic continued throughout 2020, the Town provided services to the public by phone, email and online with no interruption to essential services.

Indoor and outdoor recreation activities and programs were governed by the Alberta Health Services (AHS) provincial health quidelines. The Province mandated a closure in March and Town staff were redeployed to other service areas such as Parks and Waste Services. When recreation re-opened in the fall, it was fully programmed and booked to the levels supported by the Province. Recreation was closed again in mid-December.



**Emergency Operations** Centre Activated

**Okotoks Recreation Centre** facility passes put on hold



Free online fitness classes, and education resources lessons were offered

Skateboard park and sport courts re-open



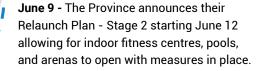
Okotoks Curling Club hosts the Alberta Scotties Provincials

Recreation staff redeployed to other areas



#### **KEY POINTS**

- · Activities offered in the recreation centres were maximized within the AHS guidelines
- · The use of recreation facilities looked and felt very different than regular operations
- · Recreation and drop-in activities shifted to being promoted online, with pre-booking encouraged via activeokotoks.ca
- · Staff worked hard to maintain high standards of cleanliness in the facilities with a significant increase in cleaning processes
- · Many adjustments to activities and facility use was needed to keep up with the frequent changes to recommendations and requirements from provincial authorities; a phased-in approach to facility opening was developed
- · Communication and public messaging was a focus and required considerable resources



Municipal Centre, Art Gallery and Museum also re-open and an OAG Member Show and Sale was held.

June 22 - Natural High Fitness, in partnership with the Town of Okotoks, opens with modified hours and check-in processes

- · Free online fitness classes continue
- · Restrictions are eased to allow sports fields and ball diamonds to open for training and skills practice (no competition)
- Drive-in Movie is offered to residents free-of-charge on the "Reverse Parade" weekend



Despite a COVID-19 year of AHS restrictions and provincially mandated shut downs, **Community Services reported considerable** attendance to Town facilities and recreation programs.

July 6 & 7 - Okotoks Recreation Centre, Pason Centennial Arenas and the Aquatic Centre (reopen with reduced hours of operation and usage limitations)

July 6 - Modified Summer Day Camps start and Outdoor Water Spray Park opens to the public with full hours of operation

July 13 - Okotoks Summer Stingray Swim Club starts modified season, Okotoks Mavericks return to training

 Free online fitness classes are introduced

Despite strict guidelines and protocols, arena usage was up 41 percent from previous July



- · Regular seasonal user groups return in both arenas and pools
- One parent/guardian per participant under the age of 11 allowed into facility to assist

Sept 8 - Aquatics Centre moves to full hours of operation and offers fitness swimmer, stroke improvement and swim to survive lessons

 Staff who were deployed to other areas return to Community Services Nov 2 - Town opens facilities to more users and spectators: reduced maximum capacity levels in place

- · Walking track at Pason Centennial Arenas opens
- Teen swims resume with modified Aquatic Centre change rooms access

Nov 13 - Okotoks moves to the Provincial AHS watch list and all group activities are ordered

· Programs and events move to online-only offering

Numerous user groups are returning to offer summer and seasonal youth training camps

Aug 11 - Swim lessons start

Mask bylaw in place requiring anyone entering facilities to wear a mask

Aug 31 - Okotoks School Age Care program re-opens in the Youth Centre

Oct 13 - Full swim lesson levels resume under the current (at the time) restrictions

Fall programs begin in-person attendance

Oct 18 - Advanced Aquatic programs start (online virtual Bronze Medallion)

Combination classes are offered for the first time (in-person and online)

Dec 13 - All recreation operations cease and all Town facilities are closed

Although using our recreation facilities looked very different, from July to December, patrons were able to enjoy over 21,000 hours of bookable activities







**Lane swim - 5077** Spin fitness - 694 **Household ice rentals - 147** 

Public swims - 3832

House gym rentals - 113 Walking track - 714 Visits to Natural High Fitness - 4923



**Aquafit - 2714** Household skates - 273 **Household sticks & pucks - 342 Household leisure swims - 2425** 

TOTAL- 21,254



Okotoks Municipal Enforcement (OME)

The Town employs nine Community Peace Officers who perform a wide range of duties under the Alberta Peace Officer Act. OME officers work in collaboration with the Royal Canadian Mounted Police (RCMP) out of the Southridge Emergency Services Building. OME has five support staff for administrative duties.

The purpose of Municipal Enforcement is to enhance community safety by educating the public and raising awareness and compliance of Town Bylaws and Provincial Acts and Regulations. Okotoks Peace Officers are authorized to enforce bylaws and regulations for issues they observe during daily patrols as well as calls received from residents. In 2020, they responded to 1,551 calls, of which 131 were COVID-19 specific investigations.

In response to feedback from the public, hours of operation were temporarily reduced for 2021 by two hours per day to meet service level adjustments to the 2020 budget.

OME patrols schools, playgrounds, parks and neighbourhoods throughout the year and offers various school outreach programs and community events. COVID-19 impacted a majority of programs and events in 2020, such as the Charity Check Stop and the school outreach program, which was cancelled. A Charity Check Stop promotional video was produced to continue to encourage support for the Okotoks Food Bank and Rowan House. OME offered many online solutions as alternatives to in-person events including a series of education videos, e.g. bicycle safety, intersection safety, etc.





#### Royal Canadian Mounted Police (RCMP)

The Okotoks municipal detachment provides 24-hour policing and consists of a Staff Sergeant, Sergeant, four Corporals, 19 Constables and 10 support staff. The detachment includes three watches and a General Investigation/Crime Reduction Section Unit to provide policing services.

The Okotoks municipal detachment supports, and is involved in, community-based programs to enhance community safety, including: victims services, Citizens On Patrol (COP) and with partnering agencies as part of an integrated, collaborative team.

The Okotoks municipal detachment generated 5,564 files between January and December 2020, reporting a decrease of 10.4 percent between 2020 and 2019. There was an overall decrease in total Criminal Code Offences including break and enters and theft of motor vehicles. With the continued decrease in crime rates in Okotoks over the past few years, priorities continue to be enhanced visibility, crime reduction, enhancing public confidence, and engagement. This decreased crime rate has allowed for nimble flexibility in the RCMP's deployment to adapt to emerging trends and can be connected to building relationships with youth; attending community events; performing traffic safety initiatives; prolific offender monitoring; community policing initiatives; and focused community patrols.







#### Okotoks Fire Department (OFD)

The OFD provides emergency response, fire prevention, fire education and community support to residents from two stations with full-time staff. OFD proudly serves the community with 24 firefighters and 20 community (part-time) firefighters to provide consistent 24/7 protection. The OFD additionally have two support staff for administrative duties.

This team responds to fires, alarms, water and ice rescues, wildfires and hazardous materials incidents in and around Okotoks. OFD supports the Town's EMS partners by responding to serious medical emergencies. Career firefighters are licensed primary or advanced care paramedics.

OFD performs fire code inspections on all commercial, business and multi-family occupancies each year to ensure the safety of residents, customers and workers. All career members are also certified Safety Codes Officers, able to provide expert advice and code enforcement.





**45%** MEDICAL ASSISTANCE



33% FIRES / ALARM ACTIVATIONS



14% SERVICE CALLS & HAZARDS **8%** VEHICLE COLLISIONS

806 COMMERCIAL FIRE SAFETY INSPECTIONS



The fire truck drive-bys for children and seniors celebrating birthdays were scheduled daily for April and May when members were not responding to an emergency. The program was very popular with fire trucks driving past 527 homes to spread happy birthday messages to children and seniors in the community.

> In 2020, the Okotoks Fire Department had an unprecedented year ensuring that the firefighters remained safe and able to deliver high quality services in a pandemic. OFD quickly adapted to additional new ways of working, safety and PPE needs and supported the community with new initiatives such as birthday drive-bys, Fire Chief for the day and the first Community Citizens' Awards. Additionally, many of their education programs and events were reimagined online through custom videos posted to the Town website and social media channels.

Fire Prevention Week ran in October with the theme of "Serve-Up Fire Safety in the Kitchen". To celebrate, a week of safety videos and messaging for both residents and the business community was promoted online.

#### **Emergency Management Processes** and Response During COVID-19

The Town has programs and services in place in order to prepare for, respond to, and recover from all potential hazards including natural disasters, pandemics, technological or human-caused incidents. The 2020 global pandemic tested the Town's emergency plans, staff and resources. The Town activated the Emergency Operations Centre in March 2020 in response to provincial guidance and it remained open for several months as the Town navigated through unprecedented times. Emergency plans were reviewed and the Business Continuity Plan was updated. Emergency management processes have continued to serve the community during the Town's pandemic response. The **Emergency Management Agency continued to meet into** 2021 to meet the demands of COVID-19 as public health orders and restrictions continued evolving.

#### **Emergency Social Services (ESS)** - Social Engagement

In response to the COVID-19 pandemic, the Town's

recreation-based programs were brought to an immediate halt in March. The Community Programs and Events teams were very creative in offering opportunities to keep residents active and engaged at home. An "Active at Home" section was added to the Town's website and contained a variety of free resources and activites for residents of all ages. Many of these classes are still available on the Town's YouTube channel. More details about the ESS response is available on the following pages.



the Town from re-imagining and reinventing some of the community's most beloved events. The pandemic even provided new opportunities for event planning to be re-imagined.

#### **Community Art Project**

In September, the Community Art Project was created as a way for residents to showcase their thoughts and feelings that have inspired them through the COVID-19 pandemic. Residents were given canvases and asked to create anything that was meaningful to them. Over 100 submissions were received, with 50 being used in the final project, which was installed at Pason Centennial Arenas.

#### **Reverse Parade & Drive-in Movies**

In keeping with the annual tradition of a parade, the Town hosted a Reverse Parade in June, which allowed businesses to set up float displays outside of their store fronts for residents to drive by and enjoy. In conjunction with the reverse parade, free drive-in movies ran for two days and played four movies. This sold-out event became a quick community favourite with requests to bring it back again in the future!

#### Taste of Okotoks Went Virtual

The Taste of Okotoks was back for its eighth year in the summer. The culinary celebration took on a new format to ensure proper Alberta Health Services (AHS) guidelines were followed. Local restaurants, bars and cafes offered customers a Taste of Okotoks Special – featured menu items and/or a-la-carte during the event. Residents were encouraged to order from the participating establishments and explore Okotoks' diverse food scene.

#### Okotoks Light Up New Year's Eve Celebration

Due to COVID-19 and Alberta Health Services (AHS) restrictions, the Town was unable to host the annual Light Up Okotoks New Year's Eve fireworks. Light Up was replaced with an Okotoks Light Tour where residents and visitors could drive through town following a map of businesses and residences who had decorated for the holidays. To support New Years celebrations, front yard fire pits were allowed for those who wanted to celebrate while socially distancing with their neighbours.

Due to AHS and facility closures, residents were encouraged to look for ideas on the Okotoks Recreation Centre Facebook page. A virtual fireworks show premiered on the Town's Facebook and YouTube channels and was very popular, reaching over 4,100 people on Town social media sites.

#### Ignite the Light

The community joined together in their front yards to Ignite the Light and collectively recognize all the healthcare and front line workers whose work was so critical during the pandemic. Each Friday throughout the spring, the community showed its appreciation by shining lights, participating in challenges and activities, to demonstrate how the community is getting through the pandemic together.



IY & SAFE COMMUNITY

57



#### **Okotoks Stronger Together Campaign**

The pandemic created intense challenges for Okotoks' families and the demand for social service resources increased significantly. To assist residents manage the extreme stress and help build the social fabric of Okotoks, the Town initiated a number of support programs and resources including:

- Neighbour Help Card a downloadable card that could be printed and filled out by residents as a way to connect with neighbours and support those who may feel lonely or isolated during the COVID-19 pandemic.
- Daily Check-in Program residents could sign up to receive a daily call, email or text from pre-screened Town volunteers, who provided residents of all ages with social interaction to help check that basic needs were being met.

"This service has been a huge help to me. I believe I was included in the project by a person who knew that I was having a hard time finding someone to talk to who enjoyed exchanging about ideas and recent events. I was introduced to my phone pal and we have not looked back. Our lively and funny exchanges have helped me to tolerate being so isolated and provided something to look forward to. My whole disposition is much lifted as a result. Thank you." - Ralph, Daily Check-in participant

- Food delivery Okotoks On-Demand transit vehicles were repurposed to provide grocery delivery service to those who were self-isolating.
- COVID-19 resource brochure available online and as a printed copy at Town facilities, this resource included a comprehensive listing of all social support resources including contact information.
- COVID-19 Support Services web page a dedicated web page was created to provide a single location where residents could find the social resources and information to help them manage the stresses of the pandemic

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# SENIORS WEEK APPROXIMATELY 160 MUGS GIVEN OUT TO SENIORS DRIVE THROUGH HANDOUTS



# **Community Wellness**

#### **Kindness Currency**

Kindness Currency, part of #OkotoksStrongerTogether initiative, was launched in 2020 as a way for residents to recognize others for acts of kindness that help build the community. Winners were given two pieces of Kindness Currency, one for them, and one to pay it forward to the next person they wanted to recognize. Videos highlighting these stories were shared on the Town's social media channels.

Our community's kindness was shown time and again through all the Kindness Currency nominations the Town received from its caring residents. These stories showed how Okotoks is kind, supportive, creative, has heart, and more! One Kindness Currency recipient, Emma, inspired creativity with the "rock walk" in the community of Westmount during the early stages of the pandemic. She started with a few painted rocks, a sign and creativity. Soon other residents were finding their own rocks and adding them to the walk, with over 200 rocks eventually decorating the path. Thanks to Emma and her mom Jenn, this act of creativity allowed our community to connect in a different way while still being physically distant.

# **Community Champion Program Supports Neighbourhood Connections**

The Town launched the Community Champion Program in November to help create community resiliency. The program encourages residents to become champions for their neighbourhoods by building social connections with those around them and provides them with ways to stay connected.

Community champions were given a free toolkit filled with resources, tools and ideas for residents to get to know people who live around them in a safe and positive way. When neighbours know one another they create safer, more connected and resilient communities.

VOLUNTEER DRIVE PROGRAM

**24** VOLUNTEERS

**54** CLIENTS SERVED

**276** DRIVES COMPLETED (16,774 KM DRIVEN)



attend vital medical

appointments.

#### **Project SOS: Share Our Stories**

In partnership with the communities of Black Diamond, Foothills County, Longview, High River and Turner Valley, the Town invited seniors to share their stories about resilience through Project SOS: Share Our Stories. The project launched in October to celebrate International Day of Older Persons and continued into spring 2021. All stories were publicly exhibited on the Town's website and a limited-run print document is planned for 2021. For more information visit okotoks.ca/sos.

"I recall many of our residents commenting about how special it was to have the bagpipers play for them, who at the time were not allowed to have family members visit indoors. In particular, one of our ladies Betty M. commented about how the bagpipers brought back special memories for her because it reminded her of her Dad who absolutely loved bagpipe music."

- Tudor Manor

#### **Elder Abuse Program**

The Town, in partnership with Turner Valley, High River, and Black Diamond, participated in World Elder Abuse Awareness Day in June. The theme was Plant a Seed For Change to increase public awareness of this problem and the actions people can take to prevent and protect seniors in the community. The campaign included a formal proclamation from the mayor, media interviews and promotional bags distributed through food banks and libraries.

# 795 RESIDENTS IN NEED

# **Community Wellness**

#### Okotoks Family Resource Centre (OFRC) Celebrates 20th Year

OFRC supports residents from Okotoks, Black Diamond, Turner Valley and Foothills County with the mission to relieve stress and restore hope for community members by extending support, providing information, and creating connections to social services and community resources.

OFRC was created with an innovative shared vision and partnerships to provide resources for everyone in the region. With continued support from the community and funding partners - the Town of Okotoks, Alberta Health Services, individual and corporate donors, and the Okotoks Health and Wellness Centre - OFRC has met community social needs. Since opening in 2000, OFRC has experienced a 644 percent increase in client contacts.

Anyone experiencing life stressors or looking for information about local support services is welcome to contact OFRC for an appointment. For more information on OFRC, visit <a href="https://okotoks.ca/OFRC">okotoks.ca/OFRC</a>.

#### **Annual Teddy Bear Picnic/Family Resource**

"We would like to send our gratitude for your kindness and understanding to our situation. I have picked up the Turner Valley pool pass this morning and planning our first trip Friday. We appreciate it very much and I promise you help make some kids so excited for summer."

-Turner Valley resident accessing Fee Assistance Program

"Thank you very much for your help today you helped to settle me down a lot and at least we did find out something even if we can't get any official confirmation. Thank you." - Client

# OFRC HANDLED 2995 INQUIRIES, SUPPORTING & CONNECTING RESIDENTS WITH AVAILABLE RESOURCES, SOCIAL SERVICES AND MAKING REFERRALS

# VOLUNTEER INCOME TAX PROGRAM

291 CLIENTS
333 RETURNS
\$1.56 MILLION RETURNED
TO CLIENTS IN RETURNS AND BENEFITS

#### Fair becomes a hunt

The Town organized a Teddy Bear Hunt to replace the annual picnic, similar to a scavenger hunt, suited for physical distancing. Families were encouraged to find displays of bears engaged in various activities around town while maintaining physical distancing. Local businesses and organizations participated in the event and a contest was held where participants could upload an image of their favourite Teddy Bear display. The winner was chosen through a random draw.

"The kids had a great time roaming the town today, faces painted, just like their favourite 'teddy bears'. Well done, Town of Okotoks!" - Town Resident

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#### **Recreation in Okotoks**

The global pandemic made indoor and outdoor activities a challenge in 2020, and closed many facilities including outdoor sport courts and fields, indoor arenas, the walking track, swimming pool, fitness centre and gymnasium. Major changes were necessary to protect clients and adhere to Alberta Health Services (AHS) guidelines.

A \$2.9 million Municipal Operating Support Transfer (MOST) grant from the provincial and federal governments in October 2020 allowed the Town to expand the age limits for spectators in the Recreation Centre and Pason Arenas. The grant was part of the Safe Restart Agreement between Alberta and the Government of Canada. This allowed the Town to help young residents increase their access to recreation opportunities, while maintaining AHS directives. One parent/guardian of children under the age of 11 (born 2010 or later) was allowed to accompany their children into the building to assist them to dress for their activity. They were also allowed to watch in a designated standing-only spectator area.

+7000 hours booked in the arenas. Despite being open only 233 days, and with reduced capacity for 158 of these days.

Throughout 2020, the priority continued to be keeping facilities open when AHS permitted, and providing a safe environment for staff and users that met government safety protocols. Masks were mandatory in all municipal facilities, and safety measures such as two-metre physical distancing was required.

"Since my semi-retirement in 2017 I have used the facilities at the Okotoks Recreation Centre on an almost daily basis. Let me start by saying that all of the staff at the front desk are amazing people. Knowledgeable, helpful, patient, but most of all some of the friendliest people I know. I cannot thank them enough for the amount of times they were able to put a smile on my face. This didn't change during 2020 despite all of the extra hard work needed by all of these people to make sure both facilities were made and kept safe during the pandemic. I was amazed at how quickly they were all able to adapt to the conditions and rules put upon them by both AHS and the provincial and municipal governments and how hard they worked to ensure their standards far exceeded any requirements put upon them."- Neal, retired resident of Okotoks

# **21,254** TOTAL VISITS TO THE RECREATION FACILITIES

classes and amenities including household skates, sticks and pucks, leisure swims, visits to Natural High, fitness classes, gym rentals etc. OMA | OAG | RPAC NUMBER OF PROGRAM PARTICIPANTS EDUCATION PROGRAMS 600 PUBLIC PROGRAMS 338 VIRTUAL PROGRAMS 24,097

NUMBER OF PEOPLE WHO VISITED

RPAC - 2767 OAG - 2872 OMA - 1972

#### Okotoks Museum & Archives (OMA),Okotoks Art Gallery (OAG), Rotary Performing Arts Centre (RPAC)

The Okotoks Museum and Archives encouraged residents to document their experiences with COVID-19 to capture this collective experience as part of Okotoks' history.

A wide variety of perspectives and stories were collected in various formats including poems, photographs, and stories. Collecting these experiences will ensure this historically significant period is documented and preserved. While live concerts weren't possible, RPAC hosted a number of virtual concerts throughout the year, including a virtual Buskerfest. The OAG hosted a member show and sale in June, when restrictions were lifted.

#### **Nooks & Crannies Festival**

From July 18 - August 22, downtown Okotoks was filled with the creativity of local artists using recycled products to create imaginative art installations. The art pieces were intended to raise environmental awareness, animate spaces, and entertain audiences.

This was the festival's second year and featured 17 art installations created by approximately 25 artists from Okotoks and Calgary. Residents were able to download a printable map of the installation locations.

NOOKS AND CRANNIES 2020: 21 ARTISTS RECEIVED A TOTAL OF \$7,875 17 LOCATIONS, 12 HOST BUSINESSES

#### **Champion Park**

Due to COVID-19, the annual in-person event allowing the public to explore the park could not be held in 2020. Instead, a virtual tour of Champion Park was created, with one lucky winner receiving a private tour.

The virtual tour can be found at <a href="https://oks.ca/championpark">okotoks.ca/championpark</a>. Volunteers make Champion Park a success, and are featured in the virtual tour, sharing their love of trains, the station and the park in general.

#### **Alberta Summer Games**

Council approved the recommendation to consider moving the 2022 Alberta Summer Games to 2023, and adjusted the 2020 operating budget by moving \$200,000 out by one year to 2021.

The towns of Black Diamond and Okotoks presented a revised bid on June 30, 2020 for both councils to consider, including potential cost saving measures. Administration also presented the feedback from the business community that indicated their support for the games.

Should both towns be successfully awarded the Games in 2023, the additional year would allow three years for the communities to recover from the effects of COVID-19, enhance community social resiliency, and provide the committee with additional time to fundraise.

The Ministry of Culture, Multiculturalism, and Status of Women confirmed it was open to considering pushing the 2022 Alberta Summer Games to 2023 and was open to receiving a revised bid to capture any cost saving measures.

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#### The Town of Okotoks will be recognized as leaders in the public service.

### Key result areas & initiatives

Review internal sustainability to develop a staffing and resourcing plan that meets the vision, while creating a resilient and agile administration that anticipates and responds to a rapidly changing environment.



Document core service levels and create a resourcing strategy to meet required service levels.



Review strategic and master plans to determine the resourcing needs necessary to achieve the prioritized outcomes.



Monitor and maintain a high level of customer satisfaction, obtaining third party verification and adjusting practices as necessary.



Research emerging trends and implement best practices to secure Okotoks as a leader in public service.

# Regularly review Town services and service delivery options to determine sustainable community service delivery and gain a better understanding of needs versus wants.



Develop and implement a multi-year schedule to review service and service delivery options, prioritized based on cost, impact and regional growth plans, along with identified areas of interest for residents.



Research 'smart city' initiatives to determine opportunities and needs for Okotoks.

#### Be active participants in regional governance, planning and partnership opportunities.



Regular strategic conversations are held between Council and administration to ensure alignment, clarity and necessary adjustments are made, and a strong relationship is maintained.



Provide public participation opportunities that engage the public in strategic conversations, including introducing focused task forces with specific mandates and timelines.



Develop a process for amending the Strategic Plan.



Demonstrate achievement of all strategic and master plans through progress reporting of accomplishments and corporate performance measures.



Develop and publish performance measures for core services.



In progress





2019

**Status** 



Review internal sustainability to develop a staffing and resourcing plan that meets the vision, while creating a resilient and agile administration that anticipates and responds to a rapidly changing environment.

#### Staffing Requirement Review

2020 staffing requirements were reviewed, prioritized and approved by Council during budget deliberations and included new positions for Fire Services. Selection of core service levels for reporting was also determined in 2020.

## The Corporation of Okotoks is Nimble and Resilient

With the changing service demands throughout the pandemic, the Town was nimble in adjusting staffing and service levels to meet public needs, including redeploying staff to priority service areas and temporarily laying off over 80 non-permanent employees during facility shutdowns.

#### **COVID-19 Impact on Council Strategic Priorities**

Although excellent progress was made on Council strategic priorities, some initiatives were delayed due to COVID-19. With the onset of the pandemic, Council shifted attention to top priority initiatives, which included business continuity, maintaining essential services and supporting the social fabric of the community. Council took significant steps to ease the financial impact on residents and businesses during 2020. Deferred strategic priorities included the public facilities needs assessment, corporate land strategy, and the integrated active transportation plan.

#### Okotoks Website Refresh Project

The Town's website refresh project was largely completed and was designed using best practices for accessibility. Both internal and external stakeholders were involved in feedback for the design and content and generally, feedback has been very positive regarding the new look and navigation features.





#### **Internal Resourcing Review**

In February 2020, internal resourcing was reviewed to align with the situation created by the pandemic with permanent staff being redeployed, and reducing some services, such as mowing cycles and municipal enforcement hours.

#### **Cutting Through the Red Tape**

Administration improved numerous application processes to streamline and reduce red tape where reasonable and feasible to do so. A new intake form was created to streamline the process for businesses to open or expand. Subdivision process changes were also implemented as part of the Land Use Bylaw rewrite and were reviewed with the development industry.

## Maintaining a High Level of Customer Satisfaction

As the Town moves towards priority-based budgeting principles, service levels will be adjusted to align with community needs. The 2021 budget survey provided insight on community priorities, to ensure resources and services meet residents' needs and expectations.

#### **Public Service Initiatives**

In support of key initiatives such as On-Demand Transit and the Climate Change Action Plan, the Town has been developing and enhancing services that contribute to a high quality of life for residents such as the water rebate program, expanded services at the Okotoks Eco Centre, and year-round maintenance of the pathway system.

Regularly review Town services and service delivery options to determine sustainable community service delivery and gain a better understanding of needs versus wants.

#### **Regional Partnerships**

Okotoks implemented a pilot project with the towns of Black Diamond and Turner Valley to provide waste services to these communities in 2020. The pilot was very successful and will continue as a permanent service, beginning in 2021. Okotoks plans to offer this service to other communities in the region in 2021.

Recreation services will also be considering future partnerships with neighbouring communities, beginning in 2021.

#### **Service Reductions**

The 2020 budget was adjusted to meet a zero percent tax increase, which required the Town to reduce services in some areas. Through an online survey, residents identified services that were priorities and those that could be cut. This enabled the Town to implement changes that ensured important service levels continued to meet residents' needs while also identifying areas that could be reduced.

#### **Smart Cities**

The Town reviewed various Smart City initiatives from other municipalities and have determined the highest priority initiatives for Okotoks is open data and automatic vehicle location software. Creating a smart city strategy for Okotoks is targeted for 2021.

#### 2019 Annual Report

The Annual Report was completed in September, providing an overview of the Town's fiscal health and corporate activities in 2019. The report included the complete audited financial statements rather than publishing them separately as they have been done in past years. This was the first time the Town modeled the report based on the Canadian Award for Financial Reporting (CANFR) standards, receiving recognition from the Government Finance Officers Association (GFOA).



**KEY RESULT AREAS & INITIATIVES** 

# Be active participants in regional governance, planning and partnership opportunities.

#### **Public Participation**

Residents had the opportunity to provide feedback on a number of initiatives in 2020 including the downtown vitalization project, North Ridge Drive upgrades, wayfinding, the Land Use Bylaw rewrite and the 2021 budget. Due to COVID-19, all engagement was virtual, using online tools and surveys. A Citizen Panel was introduced in 2020, which invited residents to subscribe for notifications whenever an engagement opportunity arose. More than 350 people had subscribed, with the number of participants increasing for all initiatives. Council also established an Urban Deer Task Force in 2019 to identify strategies and actions to manage Okotoks deer population in a respectful way. While members temporarily stopped meeting because of the pandemic, they resumed their work in fall and will have a final report and recommendations to present to Council in 2021.

After the pandemic is finally over, rebuilding the social fabric of the community to assist citizens in reconnecting with each other and the greater community will continue to be necessary. Supporting business retention and economic recovery will also be a priority for the Town to help businesses adapt to the changing business landscape that has evolved during the pandemic.

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The Town of Okotoks as a corporation has been recognized over the years with many awards and achievements and we are bursting with pride! Our excellence in municipal leadership and sustainability practices, both in Canada and abroad, have set the standard for many municipalities in Alberta and throughout North America.

Below is a list of our achievements and awards for 2020:



#### 🦈 A Quartet of AVA Digital Awards

In what could be deemed the year of the video due to the nature of COVID-19, the Town received recognition for several of its videos and/or video series from the AVA Digital Awards.

Between March and December, the Town produced more than 100 videos of virtual events, activities, and programs to continue delivering quality content and connecting the community as the Town shifted to the new reality presented by the pandemic.

The business park virtual tour achieved the highest honour - a platinum award. We also received three gold awards for the #OkotoksStrongerTogether campaign video series, the Waste Safety Video campaign, and the Okotoks New Years Eve virtual event.

AVA Digital Awards is an international competition that recognizes excellence by creative professionals responsible for the planning, concept, direction, design, and production of digital communication. All work is evaluated solely on its own quality, creativity, and resourcefulness.





#### 2019 Annual Report Wins Platinum Marcom Award

The 2019 Annual Report was the recipient of a Platinum Marcom Award for Government Annual Report Writing, which was announced in November 2020.





#### Okotoks Recognized for Low Spending

According to the July 2021 report from the Canadian Federation of Independent Businesses (CFIB), Okotoks continued to have one of the lowest spending per capita rates in the province, ranking fourth for large municipalities based on two metrics, operating spending per capita growth from 2010-2020, and 2020 operating spending per capita.



Government Finance Officers Association

# Canadian Award for **Financial Reporting**

Presented to

Town of Okotoks Alberta

> For its Annual Financial Report for the Year Ended

December 31, 2019

Christopher P. Morrill

Executive Director/CEO

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to The Town of Okotoks for its annual financial report for the fiscal year ending December 31, 2019. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. The Town believes our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we will be submitting the 2020 report to the GFOA to determine its eligibility for another award



The Town of Okotoks will provide strong governance including fiscal responsibility, open communication, public participation and strong inter-governmental relationships.

### Key Result Areas & Initiatives

#### Ensure that the Town's fiscal health is defined and communicated.

- Create a Financial Policy Framework including Reserves, Debt, Investment and Utility Policies.
- Ensure the Financial Policy Framework drives the updated budget process; adjusting where
- Conduct a comprehensive Utility Rate Review.
- Review offsite levies and align them with the new financial framework.
- Introduce an asset management framework and align with the new financial framework.
- Include public participation as part of the annual budget process in order to educate on services and costs, and gain understanding of community priorities.

#### Increase understanding of the issues various diverse Okotokian audiences have and adjust practices to ensure that Okotoks is known as a respectful and inclusive community.

- Gain an understanding of Okotokian audiences through various sources to better understand sociodemographic groups.
- Align Town services and programs with best practices for the Welcoming and Inclusive Communities initiative and the Truth & Reconciliation document.

#### Be active participants in regional governance, planning and partnership opportunities.

- Actively participate in Calgary Metropolitan Regional Growth Management Board to guide planning for the region, including opportunities for collaboration to meet the region's short and long-term needs.
- Seek opportunities for partnerships with public, private, non-profit organizations to deliver services that align with our community vision and strategic directions.

#### Develop a clear understanding of the Town's Strategic plan and vision for the future; promote and inspire actions that contribute to, and enhance that vision throughout the community.

- Assist Council in developing an ownership linkage strategy (i.e. a community charter including vision check-in) to enhance alignment and provide clarity around responsibilities, accountabilities &
- Review 2018-2020 Strategic Plan in early 2020 to adjust strategies and actions after all master plans have been created.

2019 **Status** 

On track
 In progress
 Off target
 Future initiative

**KEY RESULT AREAS & INITIATIVES** 

**Increase understanding of the** issues various diverse Okotokian audiences have and adjust practices to ensure that Okotoks is known as a respectful and inclusive community.

OKOTOKS OLDETOWNER

#### **Council Communications**

As a result of COVID-19, there was an increased need to use technology to conduct Council business. Since March 2020, all Council meetings, and committees of Council have been live-streamed virtually including several additional meetings of the Emergency Advisory Committee. A live update from the Mayor, streamed through Facebook and Instagram, was introduced as a regular communication channel with residents and businesses.

#### Council Connector

Council connector events were cancelled in 2020 due to COVID-19 but resumed in 2021. The in-person events provide opportunities for Council to listen to concerns, suggestions and ideas from residents and share updates about projects and initiatives happening in the community.

#### 2021 Municipal Election

Administration began preparing for the October 18, 2021 municipal election. Municipal elections are held every four years when residents elect one Mayor and six Councillors to a four-year term. In Okotoks, Council members are elected at-large, which means the Mayor and Councillors represent the entire population rather than a geographical ward.

In 2021, the nomination process has been expanded to open January 1, 2021 and will continue through the year with nominations closing at 12 noon on September 20, 2021.

**KEY RESULT AREAS & INITIATIVES** 

#### Be active participants in regional governance, planning and partnership opportunities.

#### Calgary Metropolitan Region Board (CMRB)

Okotoks is a member of the CMRB, and actively participated in the process of developing the Regional Growth and Servicing Plan. Phase two of developing the plan looked at regional scenarios and consisted of a workshop in January 2020. Workshop participants included elected officials and senior members of administration from the CMRB municipalities, including Okotoks.

Phase three of the plan development included stakeholder workshops in June and July 2020 as well as two online surveys, which the Town encouraged residents to take. Phase three included a focus on four key areas: transit and transportation, environmentally sensitive areas, land use and water. The public was provided with an opportunity to review the proposed growth plan and provide feedback through an online survey.



#### **IMPORTANT DATES:**

- January 1, 2021 to September 20, 2021 -**Nomination Period**
- September 20, 2021 Nomination Day
- October 18, 2021 Election Day

Learn more at okotoks.ca/municipal-election

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#### **KEY RESULT AREAS & INITIATIVES**

Develop a clear understanding of the Town's Strategic Plan and vision for the future; promote and inspire actions that contribute to and enhance that vision throughout the community.

#### **Strategic Plan & Progress Report**

In February 2020, Council amended their 2018-2021 Strategic Plan to add two important strategic initiatives that will contribute to economic vitality—the Arts & Learning Campus and the 2022 Alberta Summer Games. Due to COVID-19, the Games have been requested to be delayed to 2023.

This plan sets Council's priorities and is used to determine projects, initiatives and actions for administration, as well as establishing budget to meet the priorities. Progress reports are developed every six months to provide highlights of the actions/outcomes that have been achieved to date as well as a summary of the initiatives that are off-track and a brief description of the recovery plan.

The last report, presented in September 2020, indicated that many top priorities such as water, economic development business recovery, wastewater treatment plant upgrades and construction of the Arts and Learning Campus continued to progress despite the restrictions created by the pandemic.

#### **COVID-19 Impacts on Strategic Priorities**

Although excellent progress has been many on Council strategic priorities, some initiatives have been delayed due to COVID-19. Since the onset of the pandemic, attention has shifted to top priority initiatives, as identified by Council, as well as business continuity and essential services. A few examples of deferred strategic priorities include the public facilities needs assessment, corporate land strategy and the integrated active transportation plan.

**KEY RESULT AREAS & INITIATIVES** 

Ensure that the Town's fiscal health is defined and communicated.

#### Offsite Levy Bylaw

Offsite levies are fees collected from the developers to fund community infrastructure. A proposed update to the Offsite



Levy Bylaw is required to reflect a decrease in projected growth assumptions and policy shifts, and to better align with Council's strategic objectives, and the updated Municipal Development Plan.

A review of offsite levies is in progress and includes engagement with the development community. Findings and recommendations from the offsite levy review resulted in an update to the Offsite Levy Bylaw, adopted in 2021.

#### **Governance Framework**

The Town of Okotoks Governance Framework establishes a set of principles that, taken together, describe a complete operating system for the organization. Council approved ten policies to enable governance in an efficient and accountable manner. These policies allow Council to focus on larger issues, rigorously evaluate the accomplishment of the organization, and focus on leading the organization.

As part of finalizing the Okotoks' governance framework, purpose statements were established that articulate the fundamental reasons the organization exists by identifying the benefit the organization should produce, for whom, and at what cost/worth. These statements complete the key components for Council's governance framework. Council adopted the Policy Governance in 2021. Learn more about Council Policies at Okotoks.ca/Council-policies.

#### **Water Utility Rate Adjustments**

In 2020, rates for water utilities were adjusted to create a more equitable system for the Okotoks community. The changes were recommended after a comprehensive review of the Town's utility services for water, sewer, and waste. These adjustments will bring the Town's utility rate structure in line with industry best practices across North America.

# Public Engagement in 2020 Resulting from the Impact of COVID-19

Due to current recommendations around physical distancing in March 2020, the Town of Okotoks had to temporarily pause all in-person engagement sessions such as workshops and open houses. These were replaced by online opportunities that allow for continued 'face-to-face' dialogue between the public and the Town.

# Public Participation

# Public Engagement and Communications

The Town encourages all residents to get involved and participate in as many public engagement opportunities as possible to learn more and help shape the community. There were a number of Town initiatives where the community was invited to provide input including:

- Downtown vitalization
- MDF
- Resilient Okotoks: Climate Action Plan
- Rich's Playground upgrades
- Paint a Potty
- Budget 2021
- LUB rewrite
- RCMP survey

In addition to public engagement opportunities, the Town social media channels and Website contact us form, allow an easy opportunity for residents and businesses to engage with Town employees.



**INFORM** 

and objective

"We will keep

you informed."

information

in a timely

manner.

To provide

balanced



CONSULT

To obtain

feedback

issues

"We will

vour

listen to and

acknowledge

concerns."

on analysis,

alternatives.

and decisions.



**INVOLVE** 

To work with

sure that

public to make

concerns and

aspirations are

considered and

"We will work with

understood.

you to ensure

your concerns

reflected in the

decisions made.'

are directly

and aspirations



COLLABORATE

To partner with

aspect of the

the public in each

decision-making.

"We will look to

you for advice

and innovation

and incorporate

this in decisions

as much as

possible."



# EMPOWER To place final decision-making in the hands of the public. "We will implement what you decide."

#### **Spectrum of Public Participation**

produced by the International Association for Public Participation (IAP2). Like many local governments, the Town of Okotoks uses the spectrum to have internal discussions about what level of public participation is needed for a given issue, and to properly communicate "the promise to the public" both internally and externally. Each type of participation, from "inform" to "empower," can be useful and appropriate in different circumstances. Many factors determine the level of public participation required in a process, such as Council priorities, history of and context for the issue, and potential impacts of the initiative (e.g., financial, quality of life, health and safety, environmental, lifestyle, etc.).

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#### **Citizen Engagement During COVID-19**

Due to the gathering restrictions created by the pandemic, all public engagement in 2020 was moved to an online format. The Town also introduced a Citizen Panel, where residents could register to be notified of any public participation opportunities. By the end of the year, there were more than 300 subscribers to this service, which has supported an overall increase in public participation in the majority of initiatives. The Citizen Panel aims to provide the Town with a statistically accurate and representative sample of our community.

#### Youth Initiatives

One of the most visible youth engagement initiatives was the painting of the municipal centre windows in 2020. Working with local artist Robin Thibodeau and her students, the municipal windows were transformed into works of art with a summer and winter theme. The Town will continue to work with her and her students in 2021.

#### **eNewsletters**

Town eNewsletters became increasingly important in 2020 to reach the community regarding all the online engagement opportunities. To sign up to our

eNewsletters visit Okotoks.ca/enews

Town eNews - 1048

**Rec News - 1645** 

Culture eNews - 448

Citizen Panel - 325

**SUBSCRIBERS** 

**TOTAL** 

**IN 2020** 

3466

2020 Youth Activities

While restrictions due to the pandemic limited in-person activities for much of the year, the Town was still able to offer opportunities to Okotoks youth.

#### Up in the Attic: Preschool Playtime

This was a monthly program at the Okotoks Museum & Archives prior to COVID closures. An Early Childhood Educator led children from the 2-5 years in themed and facilitated play using story-time, songs and games to foster individuality and creativity. There was regular attendance in these programs with five to ten families attending each session.

#### **Virtual Story-Times**

A number of virtual story-times with local artist, Christine Walker attracted over 1,200 views online.

#### Cameron Crossing Art 10

The Okotoks Art Gallery provides yearly art sessions for Cameron Crossing students for their necessary art credits. These 6-8 week sessions include weekly art classes based on the high school art curriculum. In 2020, in-person classes were adapted to an online learning environment.

#### **Frame Project**

The Town invited residents, including youth, to write a word or phrase on a small canvas that reflected how they were being inspired during the COVID-19 pandemic. More than 150 people submitted canvases, some of which were used to create a mural that was featured in the Pason Centennial Arenas.

#### Virtual Youth Activities

Free Youth Yoga Online - 47 PARTICIPANTS

Free Youth Dance Fitness Online - 54 PARTICIPANTS

**Build a Kite at Home Craft Video - 58 PARTICIPANTS** 

Free Volleyball Drills Online -

**4 DIFFERENT LESSONS with 46 PARTICIPANTS** 

Free Basketball Drills Online -

**4 DIFFERENT LESSONS WITH 35 PARTICIPANTS** 

Free Cooking with Darren Nixon Online - 98 PARTICIPANTS

In the 2020 Volunteer Survey, 95% of respondents feel more connected to their community as a result of volunteering.





**258** Survey Participants **Okotoks RCMP and Municipal Enforcement Public Safety Survey** 

#### **Policina Survey**

The RCMP and OME reached out to members of the Citizen Panel for suggestions to assist the planning of public safety priorities in Okotoks. The survey was made available online in March and focused on three themes: perceptions of public safety in 2020, how the community feels about the current state of safety and crime in Okotoks and community priorities for public safety for the coming year. Survey results can be found in the What We Heard Report published online at Okotoks.ca/RCMP.

## **2021 MUNICIPAL BUDGET**



**1526** People Completed PHASE 1 ONLINE SURVEY

**894** People Completed **PHASE 2 ONLINE SURVEY** 

**63.3%** said they enjoyed parks and pathways the most in Okotoks.



#### **Public Participation for** the Municipal Budget

Council has committed to enhancing public involvement in budget decisions through several engagement activities. The budget process begins each spring with the Town identifying budget priorities, and it is finalized when Council approves the budget in December. It is vital that residents are included and have opportunities to provide feedback throughout the process.

For the 2021 budget, the Town invited residents to provide input on two surveys in Fall 2020. Phase 1 focused on identifying the impact that COVID had on the community and the level of support for the Town to consider reducing services to meet a zero percent tax increase for 2021. Phase 2 asked the community for the level of support on reducing specific services, and reducing hours at some facilities. Both Phase 1 and 2 What We Heard Reports are available online at Okotoks.ca/Budget.



Spending is neither 'right' or 'wrong'—it is what a community decides." - Gary Whatcott

#### **Mayor's Live Update**

In response to the continuing changes and restrictions created by the pandemic, the mayor began providing regular updates that were streamed live through Facebook and Instagram. The public could post questions in the comments section for the mayor to answer during his update. From March through May, the mayor provided weekly updates. Beginning in June 2020, the timing was adjusted to coincide with Council meetings, twice per month, excluding July and August.



# **Budget Process**



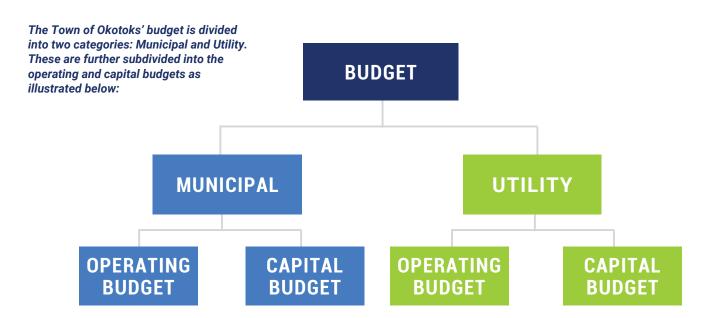
The budget process begins each spring with the Town identifying budget priorities, and it is finalized when Council approves the budget in December. The portion of funding that comes from property taxes is used to build the community and is treated with care, prudence and respect. Each budget cycle, residents have opportunities to provide feedback and comments during the budget process.

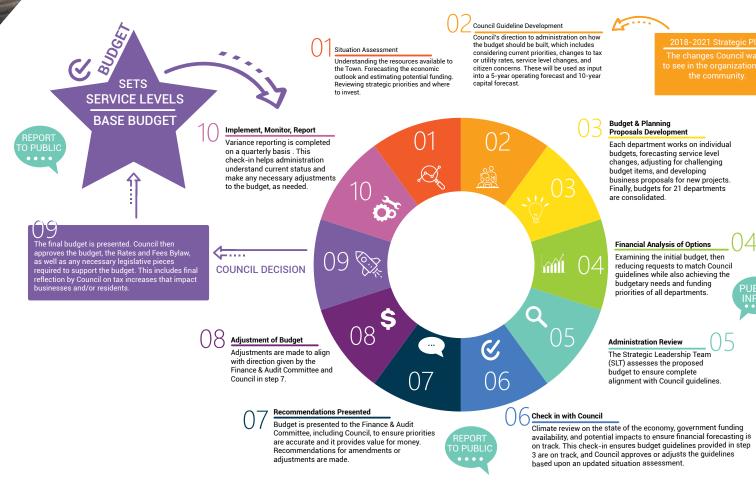
# **YOUR Budget**

The municipal operating budget is developed and approved annually to finance the delivery of programs and services to the community according to Council-approved service levels. The corporate budget is the fiscal plan that supports the initiatives that will achieve the community vision and Council priorities.

Each year Council also reviews and adjusts the 10-year Capital Plan, which sets the priorities for major capital projects and determines the level of reserves the Town needs to save to fund future capital initiatives.

Town Council's strategic direction and priorities and public consultation establish the guidelines for preparing the annual operating and capital budgets. In developing the budget, the Town also follows approved financial policies, which ensures a consistent approach and adoption across the Town's business centres, while aligning with Council's fiscal direction. The budget is established with a strong understanding of its impacts on future years and the ability to fund future projects and initiatives. This supports the Town's commitment to being fiscally responsible.





#### The Town of Okotoks' revenue comes from a variety of sources:

- Property Taxes paid by residents and businesses to help cover the costs of the municipal services they use.
- Sales & User fees including utility charges, franchise fees, fines, permits and facility rentals.
- Government Transfers funds received from the provincial and federal governments, as well as neighbouring municipalities. The Town is also required to collect requisitions on behalf of the Province of Alberta for education, the Westwinds Foundation for local senior housing and the Okotoks Public Library. The Town does not set or control these levies and passes this revenue directly onto the province and others.



# **LONG-TERM** Financial Health **Framework**

The 2018-2021 Strategic Plan has identified and prioritized strategic goals in alignment with the Town's vision. In order to accomplish these goals, the Town must have the financial capacity to do so. This is referred to as financial health, which is the long-term ability to deliver the level and types of services expected by the community, as well as meeting financial commitments at acceptable levels of taxation in relation to the environment in which the Town operates.

Numerous financial challenges and pressures can threaten the Town's financial health. These issues include, but are not limited to, expenditure pressures, new growth, inflation, securing sustainable revenues and funding sources, emergency events, and pressure to keep municipal taxes affordable.

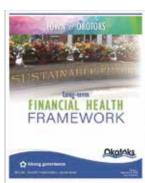
The Long-Term Financial Health Framework (FHF) has been created to consider future financial challenges through agreed-upon principles, strategies and processes. The implementation of the framework will guide the Town in making decisions necessary to plan for financial health, while maintaining a level of adaptability, in order to help achieve the strategic plan's vision.

The primary outcome of the framework is to be used as a reference in all financial decision-making in the organization. This includes informing master planning, capital planning, budgeting processes, as well as other emergent financial issues.

#### The Framework

The FHF identifies financial health principles and impacts to be considered in financial decision-making, and outlines significant financial planning areas and associated financial strategies to be followed. The framework also identifies

future strategy areas based on current knowledge, where further work may be warranted to refine and/or create new financial strategies. Additionally, the framework establishes a collaborative, long-term process that will be repeated on a fouryear cyclical basis to complement the strategic plan.



#### The Process

Create long-term financial forecasts and scenarios to illustrate future financial challenges and facilitate a longrange perspective for decision-makers. Use the long-term financial forecasts and scenarios to help illustrate the need for financial strategies, guide which current strategy areas may need to be refined and/or identify the need to create new strategies

#### Budgeting Includes short, medium and long-term financial forecasting and an environmental scan analysis that looks at internal and external factors that present significant risks and Asset Management Reserves & Reserve opportunities Fund Management Facilities, roads, utilities infrastructure, equipment Includes operating reserves and networks and capital reserves Library Operating Tax-Rate Strategy Primarily funded through library operating tax revenues **FINANCIAL** 09Service Levels HEALTH Level of service to the community **STRATEGIES** Utility Self-Sustaining Strategy Z, A utility rate model that **M** includes water, wastewater, storm and solid waste management services, as well

Investing public funds to

provide optimum

investment returns

as related infrastructure

Off-Site Levies Developer payments to offset

Debt Management

debt limits

Operating within legislated

Capital Funding Strategy

grants, municipal reserves.

third party contributions,

Sources include off-site levies.

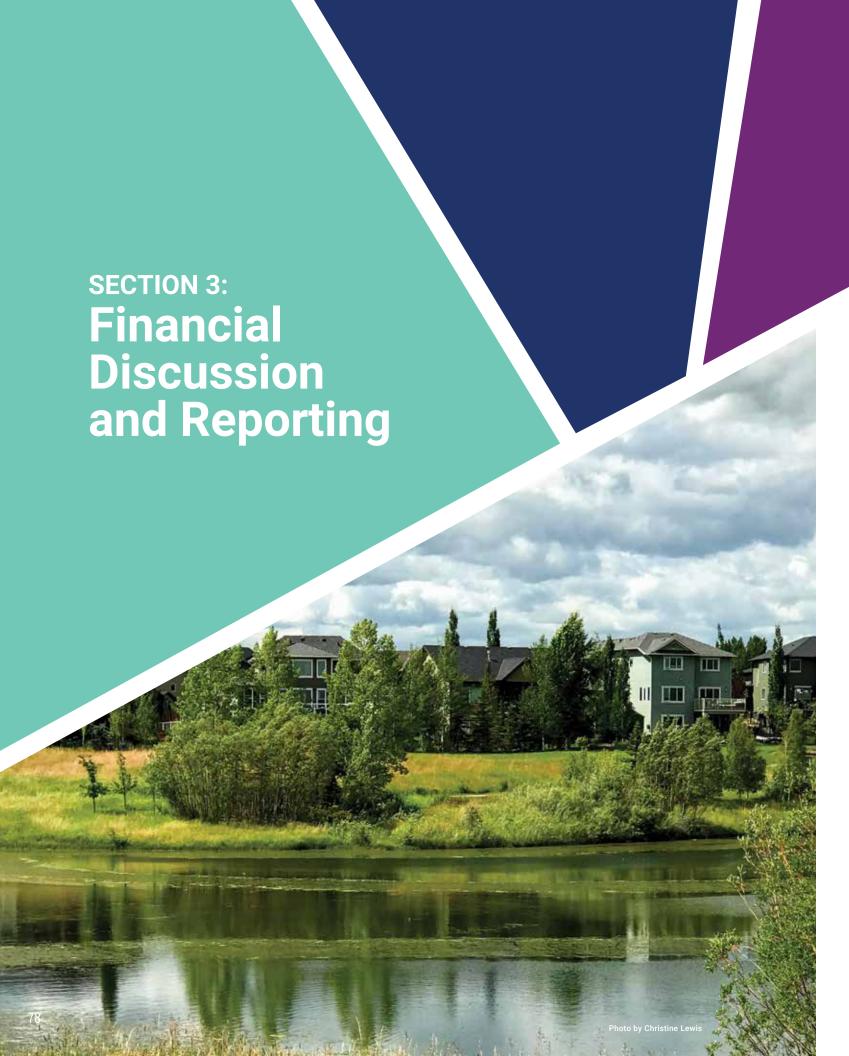
debenture and interim financing

capital costs on off-site infrastructure, such as water supply and treatment

How will current and future operating revenues and expenditures be affected by a project, initiative or decision

Fiscal Impact Analysis

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# **Financial Management and Control**

The Town of Okotoks (the Town) is required by provincial legislation to prepare annual financial statements by May 1 for the immediate preceding year. These statements are consistent with principles and standards for financial reporting established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada as required by the MGA.

Canada's public sector accounting standards aim to ensure that a public municipality's financial statements:

- · Account for the full nature and extent of the financial affairs and resources that the municipality controls;
- Show the municipality's financial position at the end of the fiscal period, so the municipality's ability to finance its activities and provide future services can be evaluated;
- Describe the municipality's change in financial position during the fiscal period; and
- Demonstrate the municipality's accountability for the management of the resources, obligations and financial affairs for which it is responsible.

This means that financial statements should provide readers with a clear understanding of the assets, liabilities, revenues and expenses of the municipality in question.

Four separate statements make up a full set of financial statements. The four separate financial statements are described briefly below and in more detail in the pages that follow.

- **Statement of Financial Position** This overarching statement summarizes a municipality's financial position at a point in time. For The Town, this point in time is the year-end date of December 31.
- <u>Statement of Operations</u> This statement explains the change in the overall financial position of the municipality during the accounting period. For The Town, this accounting period is the twelve months from January to December.
- Statement of Change in Net Financial Assets This statement explains the change in the net asset position from the prior year and provides important accountability information regarding the extent to which the municipality's expenditures of the accounting period are met by the revenues recognized in the period.
- Statement of Cash Flow This statement explains the change in cash and cash equivalents from the prior year and provides important information about the municipality's ability to generate cash to meet its cash requirements.

#### **Accounting Process**

The Town maintains an accounting system consistent with accepted standards for local government accounting in Alberta and Canada, and with Public Sector Accounting Board (PSAB) guidelines relative to accounting for local governments. The finance and accounting services are administered under the direction of the Chief Financial Officer and the Chief Administrative Officer.

#### **Audit Process**

Pursuant to section 280 of the Municipal Government Act (MGA), Council must appoint one or more auditors for the municipality. Avail, LLP was awarded the contract for professional audit services for the current year. The preparation, accuracy and integrity of the financial statements is the responsibility of municipal administration. The auditor's responsibility is to express an opinion on the financial statements based on their audit results.

#### **Budget Process**

The Town prepares comprehensive yearly business planning and Budget updates that are presented to Council. This document reports on progress toward completion of Council's strategic priorities, departmental business plans and goals, and projects.

Quarterly, a projected variance for revenues and expenses compared to budget is prepared, indicating whether a surplus or deficit is anticipated. If it appears a deficit is projected, then Council takes the necessary actions to eliminate this possibility.

#### **Financial Policies**

Council approves a number of financial management policies, which are established to ensure good governance and fiscal responsibility. For more information, or to obtain copies of those policies, please contact the Town of Okotoks Municipal Centre.

#### **Asset Management Program**

In 2018, an Asset Management committee was formed for the purpose of developing an asset management program for the Town. The committee is made up of management personnel representing the Engineering, Planning, Operations, Recreation, Facilities and Finance departments. The committee developed an Asset Management Policy, which was approved by Council.

# **Statement of Financial Position**

The Statement of Financial Position presents a municipality's financial assets and liabilities at a point in time. The statement layout provides two key performance measures of the municipality's ability to finance its operations and provide future services:

- · Net Debt or Net Financial Assets; and
- · Accumulated Surplus or Deficit.

#### **Financial Assets**

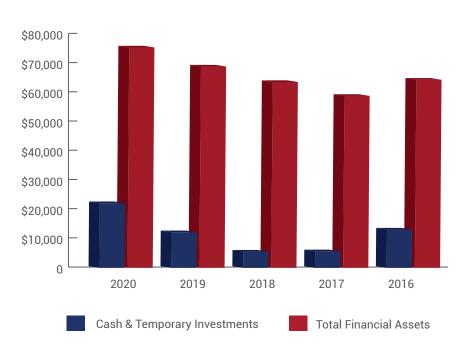
Financial assets are the financial resources a municipality controls and can use to pay what it owes to others. These assets include cash, accounts receivable, investments, and assets that are convertible to cash, or that generate cash, so that the municipality can pay its liabilities as they come due. Information about the liquidity (which means how quickly assets can be used to pay bills) of a municipality's financial assets is not presented on the Statement of Financial Position. However, the notes to the financial statements include disclosures on the liquidity of a municipality's financial assets.

During the last two fiscal years the Town's total financial assets increased by 9.5 percent as a result of the following:

- Cash and temporary investments increased by 14.4 percent
- Investments (bonds) increased by 2.2 percent
- Trade and other receivables decreased by 7.1 percent

## **Financial Assets**





The current ratio calculation measures ability to meet short-term obligations with existing liquid assets.

- "Current Assets" are liquid in nature (cash or an asset which can be easily converted to cash).
   Inventory is excluded from the calculation.
- "Current Liabilities" are generally obligations coming due within the next fiscal year.

A ratio greater than one indicates the degree to which current assets exceed current liabilities. The Town's ratio increased 13.9 percent, from 1.77 in 2019 to 2.02 in 2020.

#### **Financial Liabilities**

Liabilities are existing financial obligations to outside parties at the date of the financial statements. They result from past transactions and events and will lead to the future sacrifice of economic benefits (e.g. financial assets). Common liabilities are accounts payable, debt, employee pension obligations, and unearned revenue.

Users should also read the notes to the financial statements to better understand the nature of a municipality's liabilities and when liabilities are due.

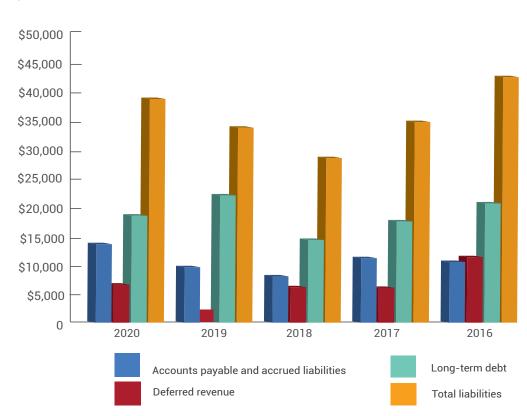
During the last two fiscal years, the total financial liabilities increased by 14.7 percent as a result of the following:

- Accounts payable increased by 12.2 percent
- Deferred revenue increased by 13.3 percent
- Long-term debt decreased by 10.4 percent

The long-term debt levels decreased to \$18,444 thousand, resulting in the debt per capita decreasing by 15.9 percent to \$636 per capita from \$756 per capita at the end of 2019.

#### **Financial Liabilities**

\$Thousands

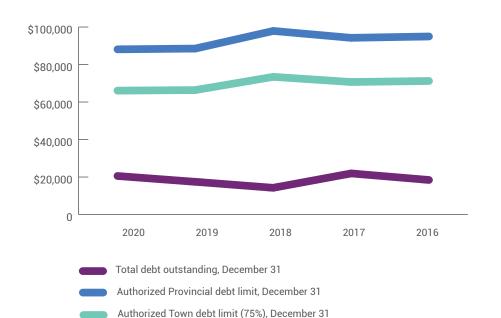


#### **Debt Limit**

Section 276(2) of the *MGA* requires that debt, debt servicing and limits, as defined by Alberta Regulation for the town, be disclosed in the notes to the financial statements. The Town has internally restricted the debt and debt servicing limit amounts to 75% of the values permissible by the Alberta Regulation.

#### **Long Term Debt Use & Limits**

\$Thousands



The debt limit used is 19 percent of the total limit available.

The debt service limit used is 11 percent of the total limit available.

#### Reserves

Reserves are vital to municipal financial health. At the discretion of Council, operating and capital reserves are established to set aside funds for future growth. Having healthy levels of reserves enable the Town to:

- Plan for future operating and capital needs of the municipality
- Plan for contingencies

Managing reserves with a combination of policy and effective long term planning results in appropriate and healthy reserve levels.

	2020	2019	2018	2017	2016
Operating reserve	9,872	5,934	3,422	3,647	4,810
Capital reserve	28,948	34,643	43,472	36,055	34,840
TOTAL (\$ Thousands)	38,820	40,577	46,894	39,702	39,650
Reserves per Capita (\$)	1,339	1,399	1,617	1,369	1,367

#### **Net Financial Assets or Net Debt**

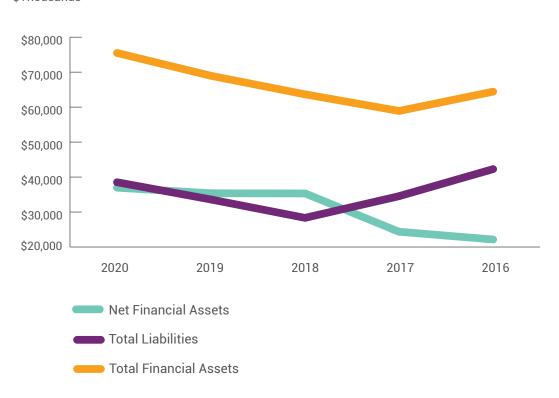
The net assets refer to the difference between financial assets and liabilities and is a key indicator of the Town's ability to meet commitments and liabilities as well as financing future activities.

This performance measure provides readers with important information regarding the municipality's requirement to generate future revenues to fund past services and transactions. Financial assets are the resources available to settle a municipality's liabilities to external parties.

- When liabilities exceed financial assets, a municipality is in a net debt position. Entities in a net debt position must generate future revenues to cover the cost of past transactions and events.
- The reverse is true when a municipality is in a net financial asset position (financial assets exceed liabilities). Municipality in a net financial asset position have sufficient financial assets to settle existing liabilities and assist in financing future projects.

#### **Net Financial Assets**

**\$Thousands** 



During the last two fiscal years the total net financial assets increased by 4.5 percent as a result of the following:

- · Cash and temporary investments increased by \$9,957 thousand
- Accounts payable increased by \$4,098 thousand
- Deferred revenue increased by \$4,453 thousand

Net financial assets as at December 31, 2020 are \$36,964 thousand and attest to The Town's stable position.

#### **Non-Financial Assets**

Non-financial assets are assets that a municipality will use up when providing future services to the public. These assets are not normally used by a municipality to settle its liabilities with external parties. As a result, they are shown separately in the Statement of Financial Position. During the 2020 fiscal year, the non-financial assets increased by 3.4 percent compared with an increase of 1.2 percent during 2019 fiscal year.

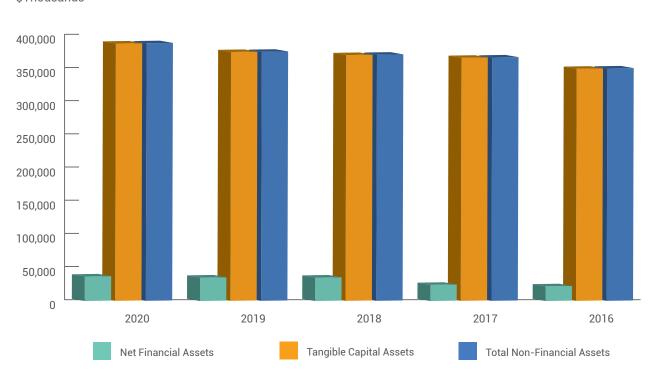
Often, the most significant group of assets within this category are the value of tangible capital assets, like buildings or roads, which are acquired to provide services over many years. As entities deliver services, the estimated portion of the assets used is recorded as an expense in the Statement of Operations. The balance presented represents the remaining service potential of the non-financial assets.

The Town prepares a ten year capital plan. The challenge with capital planning is the balancing of infrastructure needs and ensuring fiscal stewardship.

As of December 31, 2020, the cost of tangible capital assets less amortization was \$388,272 thousand. Net book value as percentage of total capital property costs is 74.0 percent.

#### **Non-Financial Assets**

\$Thousands



#### Financial Performance Measure: Accumulated Surplus or Deficit

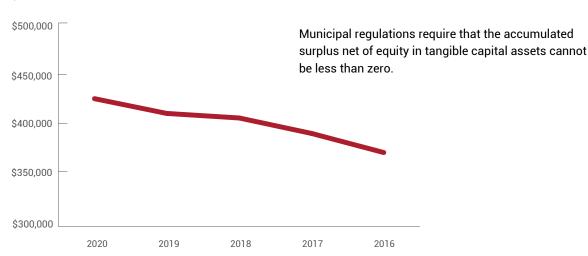
The accumulated surplus or deficit represents the net recognized economic resources (all assets and liabilities) of the municipality at the date of the financial statements. This measure provides the net economic position of the municipality at a point in time.

The accumulated surplus or deficit is comprised of all of the past operating surpluses or deficits and re-measurement gains and losses, if any.

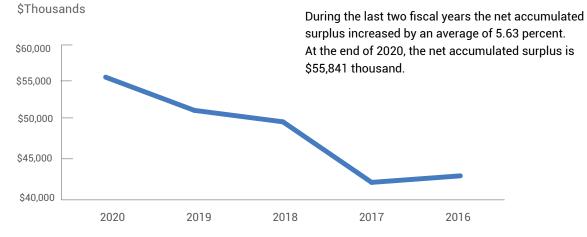
- When total assets exceed total liabilities, the municipality is in an accumulated surplus position.
   An accumulated surplus position means that the municipality has net positive resources that could be used to provide future services.
- When a municipality is in an accumulated deficit position (total liabilities exceed total assets), the municipality must fund past transactions and events from future revenue.

#### **Accumulated Surplus**





#### **Net Accumulated Surplus**



# **Statement of Operations**

The Statement of Operations is prepared to explain the changes in the overall financial position of the municipality during the accounting period. This statement explains the change in the accumulated surplus or deficit from the prior year. The financial elements in the Statement of Operations include revenues and expenses.

The performance and accountability measures in this statement are the annual surplus or deficit and the comparison of budgeted to actual results. The operations of The Town are presented on a consolidated basis and include the Town's operating and capital activity. The Town reported an operating surplus of \$14,503 thousand for 2020.

#### **Revenue vs Expense**

\$Thousands



#### Financial Performance Measure: Annual Operating Surplus or Deficit

The annual operating surplus or deficit shows whether the revenues raised in the year were sufficient to cover the year's operating expenses and consequently, whether the financial position improved, was unchanged or declined during the year. The impact of a municipality's annual operating surplus or deficit must be viewed in the context of the municipality's overall financial position. A municipality in a strong financial position is better positioned to absorb the impact of annual operating deficits than a municipality in a weak financial position. This makes it important to look at the annual operating surplus or deficit trends over time.

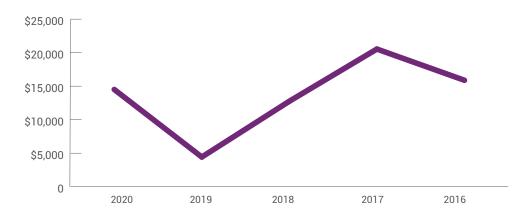
In addition to the excess or deficiency of revenues over expenses, the annual surplus includes:

2020	2019	2018	2017	2016
8,830	5,466	5,683	12,592	10,544
1,887	319	245	3,789	2,132
252	472	0	0	388
10,969	6,257	5,928	16,381	13,064
	8,830 1,887 252	8,830 5,466 1,887 319 252 472	8,830 5,466 5,683 1,887 319 245 252 472 0	8,830 5,466 5,683 12,592 1,887 319 245 3,789 252 472 0 0

The total annual surplus for 2020 was \$14,503 thousand representing an increase of \$10,072 thousand during the last twelve months (from an operating surplus of \$4,431 thousand at the end of 2019).

#### **Annual Surplus**

\$Thousands



This 2020 surplus resulted in an increase in accumulated surplus.

The beginning surplus balance of \$411,166 thousand was increased to \$425,669 thousand.

#### Revenue

Revenues are economic resources that result from the municipality's operations, transactions and events during the accounting period. Revenues result from decreases in liabilities or increases in assets.

Common revenues include: taxation revenue (i.e. property tax), revenues from the sale of goods and services, transfers from governments (i.e. federal and provincial grants) and investment income.

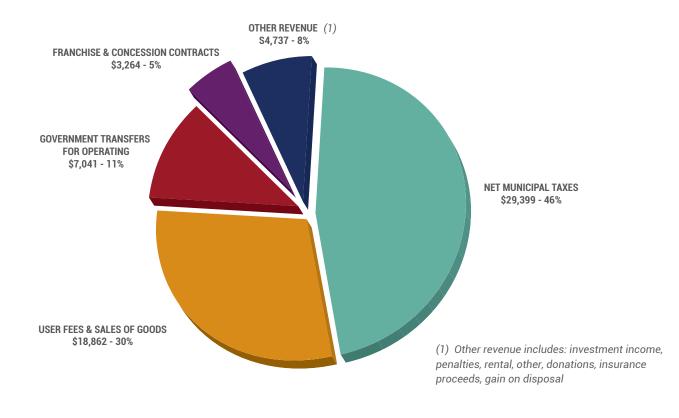
Revenue for 2020 increased by 0.8 percent from 2019. The increase in revenue is primarily attributable to an increase in government transfers for operating.

Over the last five years, the average change per year by revenue source was:

Revenue Source	Average Increase/(Decrease) 2016 - 2020
Net property taxes	3.4 %
Sales and user charges	0.5%
Penalties and cost on taxes	2.5%
Franchise and concession contracts	22.1%
Returns on investments	4.6%
Provincial government conditional transfers	8.4%

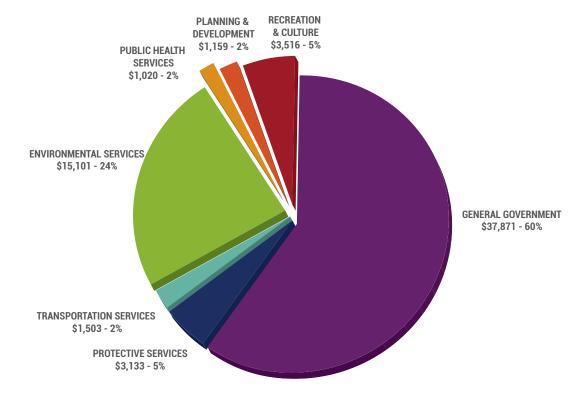
#### 2020 Revenue by Source

\$Thousands



## 2020 Revenue by Function

\$Thousands



#### **Expenses**

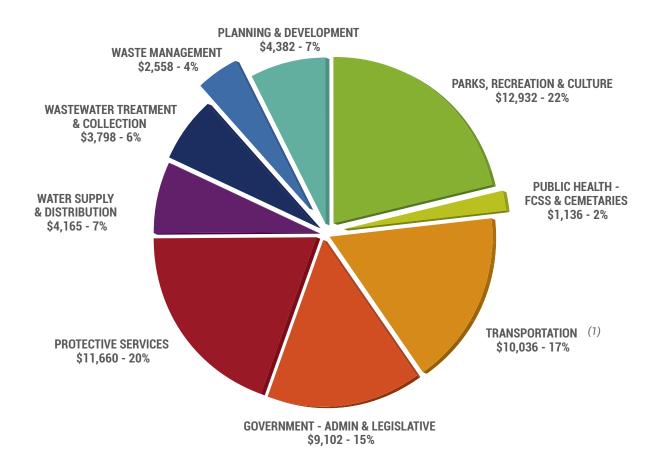
Expenses are decreases in economic resources that result from the municipality's operations, transactions and events during the accounting period. Expenses result from decreases to assets or increases in liabilities.

The Statement of Operations presents expenses by function, such as general government, protective services, transportation services, environmental services, public health services, planning and development and recreation and cultural. Note 15 to the financial statements contains additional information on the classification of expenses by objects, such as salaries, wages and benefits.

During the 2020 fiscal year, the Town spent \$59,769 thousand (\$2,061 per capita) to operate municipal services, a decrease of \$4,879 thousand (7.5%) over 2019.

#### **2020 Expenses by Function**

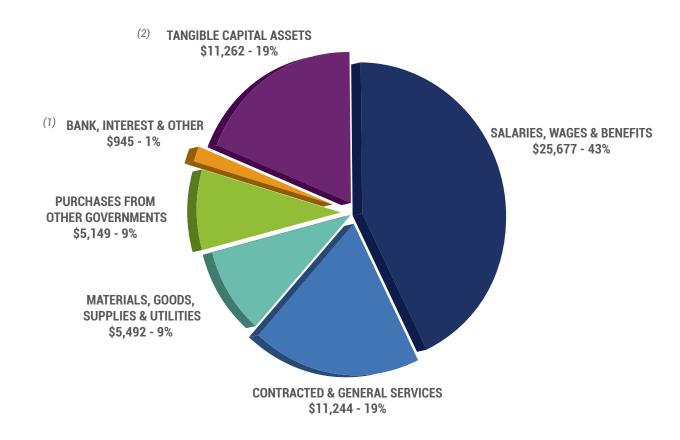
\$Thousands



(1) Transportation includes: common and equipment pool, roads-streets-walks-lighting, public transportation, storm sewers and drainage

### 2020 Expenses by Object

\$Thousands



- (1) Bank, interest and other includes: bank charges and short term interest, interest on long term debt, other expenditures, transfers to organizations and others, provision (recovery) for allowances
- (2) Tangible capital assets includes: amortization, loss on disposal

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#### **Financial Accountability: Budget to Actual Results**

Annual budgets approved by Council convey the financial policy and resource decisions for the Town. As a result, a key component of financial accountability in the public sector is comparing the actual financial results with the originally planned results in the budget.

To achieve this reporting objective, the Statement of Operations includes the detailed original approved annual budget. This is a unique requirement of public sector financial statements.

#### **Budget to Actual Summary**

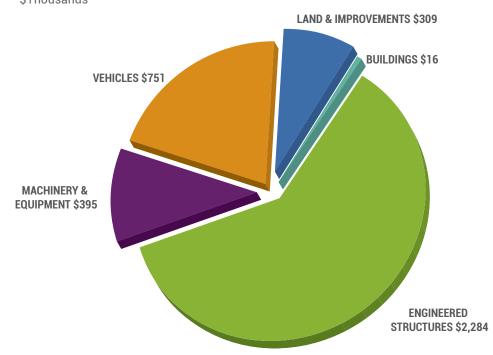
\$ Thousands	Budget	2020
Revenue	62,306	63,303
Expenses	66,311	59,769
Other	2,032	10,969
Annual surplus (deficit)	(1,973)	14,503

#### **Capital Spending**

Capital transactions for the asset class categories amounted to \$3,755 thousand during 2020 versus \$4,243 thousand during 2019.

#### 2020 Capital Spending

Asset Classes \$Thousands



# **Statement of Change in Net Financial Assets**

The Statement of Change in Net Financial Assets reconciles the change in net assets for the current and the prior year. This information helps readers understand why the net asset position of the municipality changed.

To explain the extent to which the expenditures of the period were met by revenues, the statement reconciles the annual operating surplus or deficit shown in the Statement of Operations to the change in net assets shown in the Statement of Financial Position.

The common items that explain the difference between the annual surplus (deficit) and the change in net assets are:

- The acquisition and disposal of tangible capital assets (TCA);
- · The current year amortization expense for TCA (expense for current year consumption); and
- · The acquisition and disposal of other non-financial assets.

#### **Change in Net Financial Assets Summary**

\$ Thousands	Budget	2020
Annual surplus (deficit)	(1,973)	14,503 (A)
(DECREASE):acquire TCA, contributed assets, change in prepaid expense	(16,941)	(24,198)
INCREASE: amortization and disposal of TCA, change in inventory	10,640	11,287
Increase (decrease) during the year	(8,274)	1,592
Beginning of year	35,372	35,372 (B)
End of year	27,098	36,964 (B)

- (A) Statement of Operations
- (B) Statement of Financial Position

# The Statement of Cash Flow

The Statement of Cash Flow explains the change in cash and cash equivalents from the prior year and provides readers with important information about how the municipality generated cash to meet its requirements.

The layout of the statement is designed to show how the municipality financed its activities during the current and prior year.

#### Cash/Temporary Investments Summary

\$ Thousands	2020	2019	2018	2017	2016
Beginning of year	12,215	5,576	5,677	13,129	22,436
Increase/(decrease) during the year	9,957	6,639	(101)	(7,452)	(9,307)
End of year	22,172	12,215	5,576	5,677	13,129
Increase/(decrease) per capita (\$)	343	229	(3)	(257)	(322)

The statement presents cash flow in four categories. How the cash is generated and used is shown separately in each case:

#### **Operating Transactions:**

This section accounts for the adjustments to cash flow from non-cash items such as amortization and the impact from net changes to non-cash working capital items such as receivables, payables and deferred revenue.

#### **Capital Transactions:**

Municipalities use tangible capital assets to support the delivery of services to residents. This section accounts for the impact on cash from tangible capital asset activities such as additions and disposals.

#### **Investing Transactions:**

This section accounts for the impact from net changes related to the purchase and sale of long-term investments.

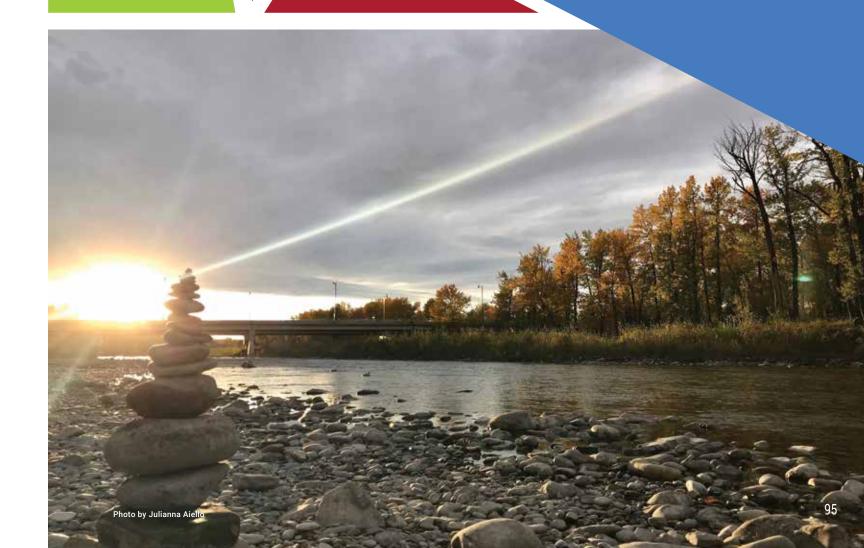
#### **Financing Transactions:**

This section accounts for the impact from net changes related to the issuance and payment of long-term debt obligations.

The Financial Statement section provides the Management and Auditor Reports and presents the audited financial statements including related notes and schedules.

Consolidated Financial Statements

For the year ended December 31, 2020





#### INDEPENDENT AUDITOR'S REPORT

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

#### Opinion

We have audited the consolidated financial statements of the Town of Okotoks which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations, change in net financial assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town of Okotoks as at December 31, 2020, the results of its operations, change 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 Town in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

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

#### INDEPENDENT AUDITOR'S REPORT, continued

- Identify and assess the risks of material misstatement of the financial statements, whether due to
  fraud or error, design and perform audit procedures responsive to those risks, and obtain audit
  evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not
  detecting a material misstatement resulting from fraud is higher than for one resulting from error, as
  fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of
  internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

- Debt Limit Regulation:
  - In accordance with Alberta Regulation 255/2000, we confirm that the Town is in compliance with the Debt Limit Regulation. A detailed account of the Town's debt limit can be found in note 22.
- Supplementary Accounting Principles and Standards Regulation: In accordance with Alberta Regulation 313/2000, we confirm that the Town is in compliance with the Supplementary Accounting Principles and Standards Regulation and note the information required can be found in note 20.

Lethbridge, Alberta

April 26, 2021 Chartered Professional Accountants

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#### MANAGEMENT REPORT

The consolidated financial statements are the responsibility of the management of the Town of Okotoks.

These consolidated financial statements have been prepared from information provided by management. Financial statements are not precise since they include certain amounts based on estimates and judgments. Management has determined such amounts on a reasonable basis in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The Town maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Town's assets are properly accounted for and adequately safeguarded.

The elected Council of the Town is responsible for ensuring that management fulfils its responsibilities for financial statements. Council carries out its responsibility principally through the Finance and Audit committee.

The Council, through its Finance and Audit committee, meets annually with management and the external auditors to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, and to satisfy itself that each party is properly discharging its responsibilities. Council also considers the engagement or re-appointment of the external auditors. The Finance and Audit committee reviews the quarterly financial reports.

The consolidated financial statements have been audited by Avail LLP Chartered Professional Accountants, the external auditors, in accordance with Canadian generally accepted auditing standards on behalf of the Council, residents and ratepayers of the Town. Avail LLP has full and free access to the Council.

Chief Administrative Officer

#### TOWN OF OKOTOKS CONSOLIDATED STATEMENT OF FINANCIAL POSITION As at December 31, 2020 (\$ thousands)

	2020	2019
Financial assets		
Cash and temporary investments (note 2)	\$ 22,172 \$	12,215
Taxes and grants in place of taxes receivable (note 3)	2,344	2,373
Trade and other receivables (note 4)	8,596	13,494
Land held for resale	3,313	3,313
Loans receivable (note 5)	150	170
Inventory held for resale	129	140
Investments (note 6)	38,787	37,251
	75,491	68,956
Liabilities		
Accounts payable and accrued liabilities	11,003	6,905
Employee benefit obligations (note 7)	1,212	1,328
Deposits	1,308	1,320
Deferred revenue (note 8)	6,560	2,107
Long-term debt (note 9)	18,444	21,924
	38,527	33,584
Net financial assets	36,964	35,372
Non-financial assets		
Prepaid expenses	372	211
Inventory for consumption	61	81
Tangible capital assets (schedule 2)	388,272	375,502
	388,705	375,794
Accumulated surplus (note 10 and schedule 1)	\$ 425,669 \$	411,166

Commitments and contingencies (note 21)

Approved on behalf of Council:

EWa Sands, BC Bill Robertson

Chair, Finance and Audit Committee Mayor

# TOWN OF OKOTOKS CONSOLIDATED STATEMENT OF OPERATIONS For the year ended December 31, 2020 (\$ thousands)

	(	Budget Unaudited)	2020	2019
Revenue				
Net municipal taxes (note 13)	\$	29,991 \$	29,399	\$ 29,156
User fees and sales of goods		20,112	18,862	20,344
Government transfers for operating (note 14)		4,274	7,041	4,508
Investment income		927	1,570	1,275
Penalties and costs of taxes		531	568	641
Franchise and concession contracts		3,096	3,264	3,130
Rental		2,759	1,576	2,615
Other		418	448	872
Donations		195	546	281
Insurance proceeds		3	24	_
Gain on disposal of tangible capital assets		-	5	-
		62,306	63,303	62,822
Evnences (note 15)		02,000	00,000	02,022
Expenses (note 15) Legislative		1 2/1	1 125	1 125
Administration		1,241	1,135	1,135
		9,077	7,967	8,565
Protective services		11,226	11,660	11,056
Common and equipment pool		1,712	1,648	1,551
Roads, streets, walks, lighting		6,474	6,415	6,319
Public transportation		900	864	234
Storm sewers and drainage		1,056	1,109	1,002
Water supply and distribution		4,275	4,165	5,210
Wastewater treatment and collection		3,837	3,798	6,257
Waste management		2,680	2,558	2,898
Family and community support services		1,021	940	1,014
Planning and development		5,571	4,382	4,104
Cemeteries and crematoriums		336	196	214
Parks and recreation		15,806	12,041	14,078
Culture - libraries, museums, halls		1,099	891	1,011
		66,311	59,769	64,648
Anuual surplus (deficit) before other		(4,005)	3,534	(1,826)
Other				
Government transfers for capital (note 14)		2,032	8,830	5,466
Contributed assets (note 19)		2,002	1,887	319
Capital donations		-	252	472
Capital donations				
		2,032	10,969	6,257
Annual surplus (deficit) (note 26)		(1,973)	14,503	4,431
Accumulated surplus, beginning of year		411,166	411,166	406,735
Accumulated surplus, end of year	\$	409,193 \$	425,669	\$ 411,166

# TOWN OF OKOTOKS CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS For the year ended December 31, 2020 (\$ thousands)

	(1	Budget Jnaudited)	2020	2019
Annual surplus (deficit)	\$	(1,973) \$	14,503 \$	4,431
Acquisition of tangible capital assets Amortization of tangible capital assets Contributed assets Loss on disposal of tangible capital assets Proceeds on disposal of tangible capital assets		(16,941) 10,640 - -	(22,150) 11,260 (1,887) 2 4	(17,715) 10,316 (319) 2,846 285
		(6,301)	(12,771)	(4,587)
Net change in inventory for consumption Net change in prepaid expense		-	21 (161)	209 (6)
		-	(140)	203
Increase (decrease) in net financial assets Net financial assets, beginning of year		(8,274) 35,372	1,592 35,372	47 35,325
Net financial assets, end of year	\$	27.098 \$	36.964 \$	35.372

#### TOWN OF OKOTOKS

CONSOLIDATED STATEMENT OF CASH FLOW For the year ended December 31, 2020 (\$ thousands)

	2020	2019
Operating transactions		
Annual surplus	\$ 14,503 \$	4,431
Adjustments for items which do not affect cash		
Loss on disposal of tangible capital assets	2	2,846
Amortization of tangible capital assets	11,260	10,316
Contributed assets	(1,887)	(319)
	23,878	17,274
Net change in non-cash working capital items	,	,
Taxes and grants in place of taxes receivable	29	(134)
Trade and other receivables	4.897	1,660
Inventory held for resale	11	8
Land held for resale	_	(2,634)
Loans receivable	20	40
Inventory for consumption	21	209
Prepaid expenses	(161)	(6)
Accounts payable and accrued liabilities	4,098	1,495
Employee benefit obligations	(116)	146
Deposits	(12)	(62)
Deferred revenue	4,453	(3,998)
Cash provided by operating transactions	37,118	13,998
· · · · · · · · · · · · · · · · · · ·		
Capital transactions		205
Proceeds on disposal of tangible capital assets	(22.450)	285
Acquisition of tangible capital assets	(22,150)	(17,715)
Cash applied to capital transactions	(22,146)	(17,430)
Investing transactions		
Decrease (increase) in investments	(1,536)	2,407
Financing transactions		
Proceeds of long-term debt	-	11,000
Repayment of long-term debt	(3,479)	(3,336)
Cash applied to financing transactions	(3,479)	7,664
Increase in cash and temporary investments	9,957	6,639
Cash and temporary investments, beginning of year	12,215	5,576
Cash and temporary investments, end of year	\$ 22,172 \$	12,215

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2020
(\$ thousands)

#### 1. Significant accounting policies

The consolidated financial statements of the Town of Okotoks are the representations of management prepared in accordance with generally accepted accounting principles 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, revenue and expenses, changes in fund balances and change in financial position of the reporting entity which comprises all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

Taxes levied also includes requisitions for educational, health care, social and other external organizations that are not part of the municipal reporting entity.

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

#### (b) Basis of accounting

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

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

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

#### (c) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expense during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

#### Significant accounting policies, continued

#### (d) Investments

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

#### (e) Inventories for resale

Land held for resale is recorded at the lower of cost and 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.

#### Debt charges recoverable

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

#### (q) Tax revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable

Requisitions operate as a flow through and are excluded from municipal revenue.

#### 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.

#### Government transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

#### Significant accounting policies, continued

#### (i) Non-financial assets

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

#### Tangible capital assets

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

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

Amortization is charged in the month of acquisition and in the month of disposal. Assets under construction are not amortized until the asset is available for productive use.

#### 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 to 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.

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

#### Cultural and historical tangible capital assets

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

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

#### Cash and temporary investments 2.

The Town has authorized a line of credit with TD Commercial Banking to a maximum of \$5,400. The line of credit bears interest at the prime rate. As at December 31, 2020, the line of credit was undrawn.

Included in cash is \$1,308 (2019 - \$1,320) of deposit liability funds which are not available for current purposes.

#### Taxes and grants in place of taxes receivables 3.

	2020	2019
Taxes and grants in place of taxes receivable Arrears	\$ 1,805 539	\$ 1,813 560
	\$ 2,344	\$ 2,373

#### Trade and other receivables

		2020	2019
Trade receivables	\$	3,150 \$	2,006
Utility accounts	*	2,687	2,397
Acreage assessments		2,117	5,587
GST		308	404
Investment receivables		166	148
Recreation receivables		160	348
Federal grants		25	-
Provincial grants		-	2,630
Allowance for doubtful accounts		(17)	(26)
	\$	8,596 \$	13,494

#### Loans receivable 5.

	2020	2019
Foothills Dawg's Baseball Club	\$ 150 \$	170

An agreement was signed between Foothills Dawg's Baseball Club Ltd. and the Town in 2014 to fund stadium improvements. The loan is interest free and is to be repaid at \$50 per year.

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

#### Investments

	2020		2019				
	Cost	M	arket value		Cost	Λ	/larket value
Bonds	\$ 38,787	\$	39,707	\$	37,251	\$	37,245

The investments consist of bonds and principal protected notes that earn interest at rates between 1.57% and 4.86% with maturity dates between 2021 and 2030.

#### Employee benefit obligations

	2020	2019
Vacation and overtime Long-term service benefit Health care spending account	\$ 516 475 221	\$ 703 421 204
	\$ 1,212	\$ 1,328

#### Vacation and overtime

The vacation and overtime liability is comprised of amounts that employees are deferring to future years. Employees have either earned the benefits (and they are vested) or are entitled to these benefits within the next budgetary year.

#### Long service benefits

The long service benefit liability is comprised of one day salary per year of service (at current pay rates) for those employees with ten or more years of service, as per policy. The liability will be paid upon retirement subject to compliance with the terms and arrangements at that time.

#### Health care spending account

The health care spending account liability is comprised of unused balances in employees accounts, which can be carried forward for up to two years.

**CONSOLIDATED FINANCIAL STATEMENTS** 

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

#### Deferred revenue

	Balance, beginning of			Balance, end of
	year	Received	Recognized	year
Municipal Sustainability Initiative				
- capital	-	11,144	6,752	4,392
Services not yet provided	1,049	-	33	1,016
Municipal Operating Support				
Transfer	-	2,942	2,624	318
Green Trip	670	(21)	425	224
Municipal Stimulus Program	-	220	38	182
Basic Municipal Transportation				
grant	212	1	50	163
Family and Community Support				
Services	8	129	6	131
Federal Gas Tax Fund	-	1,188	1,130	58
General administrative grants	148	481	581	48
Resource Centre grant	20	48	40	28
	2,107	16,132	11,679	6,560

#### Long-term debt

	2020	2019
Tax-supported debt	\$ 6.853	\$ 9,415
Self-supported debt		
Offsites	10,675	4,969
Utilities Offsites Future Capital Projects	916	1,509 6,031
Self-supported debt	11,591	12,509
	\$ 18,444	\$ 21,924
Current portion	\$ 1,172	\$ 3,479

Tax-supported debt represents the amount funded by municipal taxes. Self-supported debt represents the amount funded through self-supported municipal operations including offsite levies collected from developers, water, and sanitary.

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

#### Long-term debt, continued

Principal and interest repayments are due as follows:

		Principal		Interest		Total
2021	\$	1,172	\$	509	\$	1,681
2022	*	1,176	*	469	*	1,645
2023		1,053		429		1,482
2024		816		396		1,212
2025		695		374		1,069
Thereafter		13,532		3,172		16,704
	\$	18,444	\$	5,349	\$	23,793

Debenture debt is repayable to the Treasury Board and Finance.. Debentures outstanding at December 31 bear interest at rates ranging from 2.27% to 4.61% (2019 - 2.27% to 5.26%) per annum, before Provincial subsidy, and mature in periods 2022 through 2044.

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

Interest on long-term debt amounted to \$625 (2019 - \$590).

The Town's total cash payments for interest in 2020 were \$633 (2019 - \$520).

#### 10. Accumulated surplus

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

	2020	2019
Unrestricted surplus Internally restricted surplus (reserves) (note 11) Equity in tangible capital assets (note 12)	\$ 17,021 38,820 369,828	\$ 10,980 40,577 359,609
	\$ 425,669	\$ 411,166

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

#### 11. Reserves

Reserves for operating and capital activities are as follows:

	2020	2019	
Operating Infrastructure services	\$ 7,066 \$	3,155	
Corporate	2,799	2,772	
Family & Community Support Services	7	7	
	9,872	5,934	
Capital			
Recapitalization	27,737	19,832	
Community services	4,464	4,442	
Infrastructure services	(3,253)	10,369	
	28,948	34,643	
	\$ 38,820 \$	40,577	

#### Equity in tangible capital assets

	2020	2019
Tangible capital assets (schedule 2) Accumulated amortization (schedule 2) Long-term debt (note 9) Long-term debt - future capital projects (note 9)	\$ 524,422 \$ (136,150) (18,444)	500,534 (125,032) (21,924) 6,031
	\$ 369,828 \$	359,609

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

#### Net municipal property taxes

	Budget (Unaudited)		2020	2019
Taxation				
Real property taxes	\$ 45,481	\$	44,956	\$ 44,511
Linear property taxes	347	•	354	336
Government grants in place of property taxes	42		5	39
Special assessments and local improvements	3		3	3
	45,873		45,318	44,889
Requisitions				
Alberta School Foundation Fund	12,147		12,184	12,033
Seniors Lodge	639		639	634
Christ the Redeemer Catholic Separate	2,253		2,253	2,229
Okotoks Library Board	843		843	837
	15,882		15,919	15,733
	\$ 29,991	\$	29,399	\$ 29,156

#### Government transfers 14.

	(U	Budget Inaudited)	2020	2019
Transfers for operating:				
Provincial government	\$	1,853	\$ 4,331	\$ 2,330
Federal government		9	130	41
Other local government transfers		2,313	2,466	2,068
Transfer from local boards and agencies		99	114	69
		4,274	7,041	4,508
Transfers for capital:				
Provincial government		2,032	8,830	5,466
	\$	6,306	\$ 15,871	\$ 9,974

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

#### Expenses by object

	(1	Budget Jnaudited)	2020	2019
Salaries, wages and benefits	\$	27,369	\$ 25,677	\$ 24,493
Contracted and general services		15,498	11,244	14,993
Materials, goods, supplies and utilities		6,571	5,492	5,823
Bank charges and short term interest		75	61	78
Interest on long term debt		631	625	590
Other expenditures		46	2	39
Transfers to organizations and others		303	258	428
Purchases from other governments		5,178	5,149	5,053
Provision (recovery) for allowances		-	(1)	(11)
Amortization of tangible capital assets		10,640	11,260	10,316
Loss on disposal of tangible capital assets		- '	2	2,846
	\$	66,311	\$ 59,769	\$ 64,648

#### Segmented disclosure 16.

The Town provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements, disclosed in note 1.

Refer to the schedule of segmented disclosure (schedule 3).

#### Local authorities pension plan

Employees of the Town participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pensions Plans Act. The plan serves about 274,000 people and 420 employers. The LAPP is financed by the employer and employee contributions and by investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

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

Total current service contributions by the Town to the LAPP in 2020 were \$1,801 (2019 -\$1,637). Total current service contributions by the employees of the Town to the LAPP in 2020 were \$1,634 (2019 - \$1,484).

At December 31, 2019, the LAPP disclosed an actuarial surplus of \$7.9 billion.

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

#### **APEX Supplementary Pension Plan**

The APEX supplementary pension plan, an Alberta Urban Municipalities Association (AUMA) sponsored defined benefit pension plan covered under the provisions of the Alberta Employment Pension Plans Act, commenced on January 1, 2003 and provides supplementary pension benefits to a prescribed class of employees. The plan supplements the Local Authorities Pension

Contributions are made by the prescribed class of employees and the Town. Employees and the Town are required to make current service contributions to APEX of 2.61% (2019 - 2.84%) and 3.85% (2019 - 3.78%) respectively of pensionable earnings up to \$155 (2019 - \$151).

Total current service contributions by the Town to APEX in 2020 were \$105 (2019 - \$102). Total current service contributions by the employees of the Town were \$71 (2019 - \$76).

#### Contributed assets 19.

Contributed assets consist of the following assets, by type:

	2020	2019
Water Sanitary Storm	\$ 459 534 894	\$ 115 204
	\$ 1,887	\$ 319

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

#### Salary and benefits disclosure

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

		(1) Salarv	(2) Benefits & allowances		)	2019
Council						
W. Robertson, Mayor	\$	96 \$	3	\$ 99	\$	99
F. Christophers	,	43	5	48		47
K. Heemeryck		43	1	44		44
M. Rockley		44	5	49		47
E. Sands		44	5	49		48
T. Thorn		43	5	48		50
R. Watrin		43	6	49		48
Chief Administrative Officer	\$	274 \$	41	\$ 315	\$	291

- (1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria, vacation payouts and any other direct cash remuneration.
- (2) Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long- and short-term disability plans, professional memberships, and tuition.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, travel allowances, car allowances, and club memberships.

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

#### Commitments and contingencies

- a) The Town of Okotoks is a member of the Alberta Local Authorities Reciprocal Insurance Exchange. Under the terms of membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.
- b) No provisions have been made for any potential legal claims that may be filed against the Town, as management believes the Town has minimal exposure as at December 31, 2020.
- c) The Town also participates in the following boards, authorities and associations:
  - Drake Landing Solar Community
  - Foothills Regional Emergency Services Commission
  - Foothills Regional Services Commission
  - Okotoks Public Library Board
  - Westwinds Communities

d) In 2017 the Town finalized an annexation agreement with Foothills County which resulted in land being annexed into the Town. As part of the agreement, the Town will pay the County a total of \$2,000, \$1,000 of which was paid in 2017 to 2020. The remaining balance will be paid in increments of \$200 annually. The last payment is expected to be paid by July 2025.

#### Debt limits 22.

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

	2020	2019
Total debt limit *	\$ 94,955	\$ 94,233
Total debt	18,444	21,924
	\$ 76,511	\$ 72,309
Debt servicing limit * Debt servicing	\$ 15,826 1,681	\$ 15,705 4,112
	.,	
	\$ 14,145	\$ 11,593

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

<sup>\*</sup> The Town has internally restricted the Debt Limit and Debt Servicing Limit amounts to 75% of the values permissible by Alberta Regulation 255/00, or \$71,218 and \$11,870, respectively.

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

#### Contaminated sites liability 23.

The Town has adopted PS3260 liability for contaminated sites. The Town has not identified any financial liabilities as a result of this standard.

#### Financial instruments

The Town's financial instruments consist of cash and temporary investments, accounts receivable, investments, accounts payable and accrued liabilities, deposit liabilities, and longterm debt. It is management's opinion that the Town is not exposed to significant interest or currency risk arising from these financial instruments.

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

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

#### 25. Approval of financial statements

These financial statements were approved by Council and Management.

#### 26. **Budget amounts**

The 2020 budget for the Town was approved by Council on December 9, 2019 and has been reported in the consolidated financial statements for information purposes only. These budget amounts have not been audited, reviewed, or otherwise verified.

The approved budget contained reserve transfers, capital additions and principal payments on debt as expenditures. Since these items are not included in the amounts reported in the consolidated financial statements, they have been excluded from the budget amounts presented in these financial statements.

Budgeted	deficit per financial statements	\$ (1,973)
Less:	Capital expenditures Long-term debt repayments Transfers to reserves	(16,941) (3,482) (7,744)
Add:	Amortization Transfers from reserves	10,640 19,500
Equals:	Balanced budget	\$ -

#### TOWN OF OKOTOKS

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

#### COVID-19 27.

Events have occurred as a result of the COVID-19 (coronavirus) pandemic that have caused economic uncertainty. The duration and impact of the pandemic, as well as the effectiveness of government responses, remain unclear at this time.

Potential impacts on the Town's business could include future decreases in revenue and delays in completing capital project work, temporary declines in investment income, closure of facilities including recreation, library, and administrative buildings, temporary and/or permanent termination of public employees and mandatory working from home requirements for those able to do so.

The Town has continued to develop strategies to manage the impacts of the COVID-19 outbreak. Administration continues to monitor revenue, expenses, and projects for the Town. Cost saving measures have been instituted where appropriate. The Town continues to follow protocols set by the Alberta Government and to make suitable adjustments in the face of the pandemic.

Management is not aware of any material impairments, at this time, that will impact the financial assets or liabilities of the Town due to the pandemic.

The situation is continually changing and the future impact on the Town is not readily determinable at this time.

#### Comparative figures

Certain comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year.

SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

Schedule of changes in acc	umu	ated surplus	6				Schedule 1
	Un	restricted		Restricted	iity in tangible apital assets	2020	2019
Balance, beginning of year	\$	10,980	\$	40,577	\$ 359,609	\$ 411,166	\$ 406,735
Annual surplus		14,503		-	-	14,503	4,431
Unrestricted funds		(10.775)		10 775			
designated for future use Restricted funds used for		(12,775)		12,775	-	-	-
operations		1,460		(1,460)	-	-	-
Restricted funds used for		1,100		(1,100)			
tangible capital assets		-		(13,072)	13,072	-	-
Current year funds used for							
tangible capital assets		(9,078)		-	9,078	-	-
Contributed tangible capital		(4.00=)					
assets		(1,887)		-	1,887	-	-
Disposal of tangible capital assets		6			(6)		
Amortization of tangible		0		-	(6)	-	-
capital assets		11,260		-	(11,260)	-	-
Long-term debt repaid		(3,479)		-	3,479	-	-
Long-term debt used for		(-,,			-,		
capital		6,031		-	(6,031)	-	-
Change in accumulated surplus		6,041		(1,757)	10,219	14,503	4,431
Balance, end of year	\$	17,021	\$	38,820	\$ 369,828	\$ 425,669	\$ 411,166

# TOWN OF OKOTOKS SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

Cost: Balance, beginning of year\$ 36,549 \$ Acquisitions 182	1,27 1,413	Buildings						ocileanie z
ginning of year\$			Engineered structures	Machinery and equipment	Vehicles	Construction in progress	2020	2019
	127	119.432 \$	268,998	\$ 29,330 \$	6.197	\$ 508.6	500.534 \$	489,288
	2 (4)	16	2,284	395	751	20,282	24,037	18,034
Disposals -	(2)	660'1	(20)	666'-	(94)	(1,050,1)	(149)	(6,788)
Balance, end of year 36,731	31,758	120,547	272,219	31,124	6,854	25,189	524,422	500,534
Accumulated amortization:	12 770	N 37A	70.815	13.670	3 385		125.033	118 373
Annual amortization -	1.128	2.546	5.494	1.611	481		11,260	10,316
Disposals -	(4)		(55)		(84)		(143)	(3,657)
Balance, end of year	13,903	26,920	76,254	15,290	3,782		136,150	125,032
Net book value \$ 36,731 \$	17,855 \$	93,627 \$	195,965 \$	\$ 15,834 \$	3,072	\$ 25,189 \$	388,272 \$	375,502

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TOWN OF OKOTOKS SCHEDULE TO THE CONSOLIDATED FINANCIAL STATEMENTS For the year ended December 31, 2020 (\$ thousands)

,	General	Protective	Transportation	Environmental	Public health	Planning and	Recreation and	,	schedule 3
	government	services	services	services	services	development	culture		OGBI
Revenue									
Net municipal taxes	\$ 29,399						•	S	29,389
Hear face and calce of goods		1 573	1 305	44 508		BEA	503	,	10 963
Government transfers for constaling	2742	1244	000-	400	870	4 5	1 543		7,00,0
Covernment unusiers to operating	74,17	1		409	670	671	740		5
Investment income	0/6,1								0/6,1
Penalties and costs of taxes	478		4	98					268
Franchise and concession contracts	3,264								3,264
Rental	88	215	-			26	1.246		1,576
Other	230		80	8		4	40		448
Donations				-	10	350	185		546
Insurance proceeds		-	23						24
Gain on disposal of capital assets				r.					2
	37,871	3,133	1,503	15,101	1,020	1,159	3,516		63,303
Expenses									
Salaries, wages and benefits	6.202	5,922	1,618	2.781	682	2.868	5.604		25,677
Contracted and general services	1,986	425	1,749	2.974	75	1.457	2.578		11.244
Materials, goods, supplies and utilities	201	294	2.080	1.485	99	4	1382		5 492
Bank charges and short term interest	16	-				19	25		8
Interest on long term debt	8	204	6	323			99		625
Other expenditures	2		•				•		2
Transfers to organizations and others	160				251		4		258
Purchases from other governments	204	4.187		248		8	476		5.149
Provision for allowances	(2)			(2)					Ξ
Amortization of tangible capital assets	462	623	4.607	2.711	61		2.796		11.260
Loss on disposal of tangible capital assets		2							2
	9,104	11,661	10,036	10,520	1,135	4,382	12,931		59,769
Annual surplus (deficit) before other	28,767	(8,528)	(8,533)	4,581	(115)	(3,223)	(9,415)		3,534
Other									
Government transfers for capital	514		1,531				6,785		8,830
Contributed assets Capital donations			894	. 993			252		1,887
	514		2,425	993			7.037		10,969

STATISTICAL INFORMATION (UNAUDITED)

# **Section 4: Statistical Information (Unaudited)**

- 1. All data is based on the restated amounts for 2017 and 2018
- 2. Unless otherwise indicated, data is in \$ Thousands

Expenses by function	2020	2019	2018	2017	2016
General Government	9,102	9,701	9,704	8,500	7,963
Protective services	11,660	11,791	11,255	10,831	12,567
Transportation	10,036	9,105	8,642	8,097	7,365
Envrionmental	10,521	14,365	10,962	11,205	10,437
Public health	1,136	1,228	1,334	1,195	1,101
Planning and development	4,382	3,369	2,571	2,612	3,112
Parks, recreation and culture	12,932	15,089	13,970	12,900	13,368
TOTAL	59,769	64,648	58,438	55,340	55,913

Expenses by object	2020	2019	2018	2017	2016
Salaries, wages and benefits	25,677	24,493	22,670	21,239	22,635
Contracted and general services	11,244	14,993	14,427	14,390	14,033
Materials, goods, supplies and utilities	5,492	5,823	5,568	4,448	5,512
Bank, interest and other	945	1,124	1,307	1,333	1,355
Purchases from other governments	5,149	5,053	4,345	4,363	3,877
Tangible capital assets	11,262	13,162	10,121	9,567	8,501
TOTAL	59,769	64,648	58,438	55,340	55,913

Revenue by source	2020	2019	2018	2017	2016
Net municipal taxes	29,399	29,156	27,915	27,296	26,540
User fees and sales of goods	18,862	20,344	26,814	20,986	21,333
Government transfers for operating	7,041	4,508	3,832	3,610	5,153
Franchise and concession contracts	3,264	3,130	1,597	1,600	1,463
Other revenue	4,737	5,684	5,105	6,006	4,244
TOTAL	63,303	62,822	65,263	59,498	58,733

Operations Summary	2020	2019	2018	2017	2016
Total Revenue	63,303	62,822	65,263	59,498	58,733
Total Expenses	59,769	64,648	58,438	55,340	55,913
Other	10,969	6,257	5,928	16,381	13,064
Total annual surplus	14,503	4,431	12,753	20,539	15,884

#### Taxable assessments

\$ Millions	2020	2019	2018	2017*	2016*
Residential	4,495	4,521	4,450	4,301	4,401
Non Residential	756	728	703	685	671
TOTAL	5,251	5,249	5,153	4,986	5,072

\*Declared - does not include annexed land assessment

<b>Government Transfers</b>	2020	2019	2018	2017	2016
Transfers for operating	7,041	4,508	3,832	3,610	5,153
Transfers for capital	8,830	5,466	5,683	12,592	10,544
TOTAL	15,871	9,974	9,515	16,202	15,697

Long-term debt summary	2020	2019	2018	2017	2016
Tax-supported	6,853	9,415	12,184	14,831	17,410
Self-supported	11,591	12,509	2,076	2,618	3,137
TOTAL	18,444	21,924	14,259	17,449	20,547
Debt per capita	636	756	492	602	708
Legal debt limits	2020	2019	2018	2017	2016
Legal debt limits  Debt limit - provincial	<b>2020</b> 94,955	<b>2019</b> 94,233	<b>2018</b> 97,894	<b>2017</b> 88,507	<b>2016</b> 88,100
Debt limit - provincial	94,955	94,233	97,894	88,507	88,100
Debt limit - provincial	94,955	94,233	97,894	88,507	88,100

<sup>\*</sup>Internally restricted to 75% of provincial limit

Financial Position Summary	2020	2019	2018	2017	2016
Total financial assets	75,491	68,956	63,663	58,908	64,440
Total liabilities	38,527	33,584	28,339	34,549	42,283
Net financial assets	36,964	35,372	35,324	24,359	22,157
Total non-financial assets	388,705	375,794	371,410	367,214	350,652
Accumulated surplus	425,669	411,166	406,734	391,573	372,809

STATISTICAL INFORMATION (UNAUDITED) STATISTICAL INFORMATION (UNAUDITED)

Acquisition of Tangible Capital Assets	2020	2019	2018	2017	2016
Land and improvements	309	1,499	68	2,209	66
Buildings	16	642	345	1,314	75
Engineered structures	2,284	1,100	245	1,364	2,132
Machinery and equipment	395	685	323	978	1,432
Vehicles	751	317	435	628	494
	3,755	4,243	1,416	6,493	4,198
Construction in progress	20,282	13,791	11,044	20,016	19,006
TOTAL	24,037	18,034	12,460	26,509	23,204

Demographics	2020	2019	2018	2017	2016
Population	29,002	29,002	29,002	29,002	28,883

\*2016 Statistics Canada Census

MISCELLANEOUS STATISTICS	2 0 2 0	2 0 1 9	2 0 1 8	2 0 1 7	2 0 1 6
Total Full time Municipal Positions**	278	255	243	230	226
Length of all Open Roads Maintained (KMs)*	163	161.6	160	158.8	158.8
Total area of Municipality (Hectares)*	3904	3904	3904	3904	1965
Water Mains Length (KMs)*	150	149.4	147	145.5	145
Wastewater Mains Length (KMs)*	132	131.2	129.2	128	127.6
Storm Drainage Mains Length*	129	128	126.8	125.5	124.9
Number of Dwelling Units***	154	184	154	215	116

<sup>\*</sup>Town of Okotoks Human Resources employee report \*\*Town of Okotoks ESRI Arc GIS system \*\*\*Town of Okotoks Development Services

Tax Information	2020	2019	2018	2017	2016
Tax Levies and Collection (includes annexed properties)					
Total tax levy	45,318	44,889	43,134	42,366	40,473
Alberta School Foundation Fund	12,184	12,033	11,613	11,555	10,586
Christ the Redeemer Catholic Schools	2,253	2,229	2,142	2,143	1,952
Seniors Lodge	639	634	645	604	587
Okotoks Library Board	843	837	819	768	808
Net municipal taxes	29,399	29,156	27,915	27,296	26,540
Municipal Tax levy as a % of revenue	46.4%	46.4%	42.8%	45.9%	45.2%
Tax levy per capita - Municipal (\$)	1014	1005	963	941	919
Tax levy per capita - School (\$)	498	492	474	472	434
Tax levy per capita - Seniors Lodge (\$)	22	22	22	21	20
Total tax levy per capita (\$)	1,534	1,519	1,459	1,434	1,373
Tax arrears, end of year (prior to allowance for doubtful accounts)	539	560	619	605	402
Arrears as a % of total tax levy	1.2%	1.2%	1.4%	1.4%	1.0%
Total taxes collected	45,347	44,755	43,216	41,834	40,350
Total taxes receivable	2,344	2,373	2,239	2,321	1,789
% taxes receivable	5.2%	5.3%	5.2%	5.5%	4.4%
Tax Rate (per \$) (excludes annexed properties)					
Municipal - Residential/Farmland	0.005399	0.005331	0.005229	0.005263	0.005127
Municipal - Non-Residential	0.008018	0.007917	0.007764	0.007394	0.007001
School - Residential & Farmland	0.002569	0.002560	0.002484	0.002591	0.002290
School - Non-Residential	0.003772	0.003789	0.003789	0.003684	0.003605
Seniors - Residential & Farmland	0.000122	0.000122	0.000125	0.000121	0.000115
Seniors - Non-Residential	0.000122	0.000122	0.000125	0.000121	0.000115

**KEY PERFORMANCE INDICATOR KEY PERFORMANCE INDICATOR** 



#### Introduction

A Key Performance Indicator (KPI) is a metric used to evaluate factors that are crucial to the success of an organization. The importance of each KPI may change with time depending on the goals and strategic plans of the organization.

When reviewing KPIs, it is important to not only compare to past performance and desired goals, but to consider industry standards and benchmarks.

The following information has been provided in order to provide you some insight into some important KPIs for your organization.

It is important to review the underlying information of your municipality in order to determine cause and create desired change.

The underlying data for this report was taken from the financial data publicly available found on the Alberta Municipal Affairs website.

Comparable municipalities were determined based on a range of 50% to 150% of your population.

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INDICATORS OF FINANCIAL CONDITION For the year ended December 31, 2020

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#### SUSTAINABILITY INDICATORS

#### Assets to Liabilities

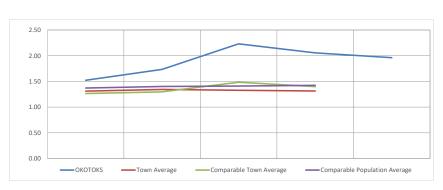
This indicator illustrates the extent a government finances its operations by issuing debt. A ratio higher than one indicates that a government has accumulated surplus and has assets greater than debt. A ratio of less than one indicates that debt is greater than assets and the government has been financing its operations by issuing debt.



Total assets	415,093,396	425,093,414	432,725,371	444,749,516	464,196,565
Total liabilities	42,284,496	34,548,330	28,337,466	33,584,390	38,528,083
Assets to liabilities	9.82	12.30	15.27	13.24	12.05
Town Average	7.69	7.70	7.47	7.33	
Comparable Town Average	7.66	8.52	9.49	9.18	
Comparable Population Average	8.65	8.86	8.27	8.37	

#### Financial assets to liabilities

This indicator illustrates the ratio of a government's financial assets to its liabilities. A result lower than one indicates a net debt position and future revenues will be required to pay for past transactions. A result higher than one indicates net financial assets and financial resources are on hand that can finance future operations. A trend showing increases in net debt or reductions in net financial assets may not be sustainable.



Total financial assets	64,441,334	59,827,155	63,232,498	68,956,144	75,489,969
Total liabilities	42,284,496	34,548,330	28,337,466	33,584,390	38,528,083
Financial assets to liabilities	1.52	1.73	2.23	2.05	1.96
Town Average	1.31	1.35	1.33	1.31	
Comparable Town Average	1.26	1.30	1.48	1.40	
Comparable Population Average	1.37	1.40	1.41	1.42	

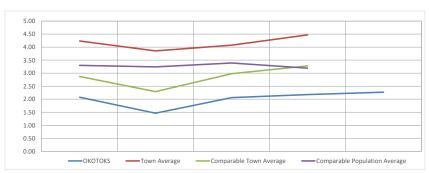
#### **TOWN OF OKOTOKS**

INDICATORS OF FINANCIAL CONDITION For the year ended December 31, 2020

2016	2017	2018	2019	2020
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#### **Current Ratio**

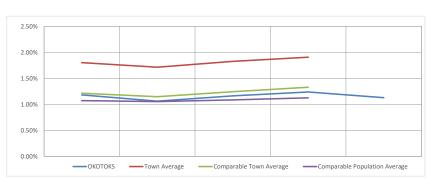
The ratio of current assets (cash, temporary investments, accounts receivable) to current liabilities (accounts payable, temporary borrowings, current repayment obligations on long-term borrowings). This ratio is an indication of the governments ability to meet short term obligations.



Current assets	26,079,745	20,955,754	23,324,398	28,392,224	33,389,857
Current liabilities	12,568,096	14,296,262	11,309,117	13,033,492	14,696,405
Assests to liabilities	2.08	1.47	2.06	2.18	2.27
Town Average	4.23	3.85	4.07	4.47	
Comparable Town Average	2.87	2.29	2.98	3.28	
Comparable Population Average	3.30	3.24	3.39	3.19	

#### Operating expenses to taxable assessment

This indicator provides the trend of government spending over time in relation to the growth in the economy. A trend that shows total expense is growing at a faster rate than the growth in the economy may not be sustainable.



Operating expenses	55,913,061	55,039,792	58,375,926	64,647,752	59,770,573
Taxable assessment	4,728,812,066	5,186,464,503	5,027,058,520	5,226,159,205	5,303,987,882
Operating expenses to taxable assessment	1.18%	1.06%	1.16%	1.24%	1.13%
Town Average	1.80%	1.71%	1.83%	1.91%	
Comparable Town Average	1.21%	1.15%	1.24%	1.33%	
Comparable Population Average	1.07%	1.05%	1.09%	1.12%	

INDICATORS OF FINANCIAL CONDITION

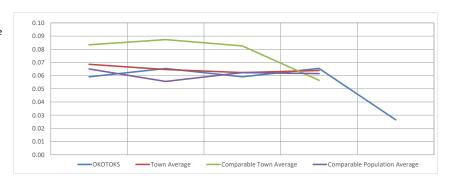
For the year ended December 31, 2020

2016	2017	2018	2019	2020
2046	2047	2010	2010	2020

#### FLEXIBILITY INDICATORS

#### Public debt charges to revenues

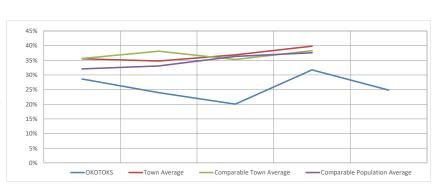
This indicator measures public debt charges as a percentage of revenues. It illustrates the extent to which past borrowing decisions present a constraint on the ability to meet financial and service commitments in the current period. Specifically, the more a government uses revenues to fund debt servicing, the less will be available for program spending.



Debt servicing	3,905,782	3,855,221	3,855,221	4,112,351	1,681,815
Operating revenue	66,072,734	59,004,948	65,262,822	62,780,733	63,426,539
Public debt charges to revenues	0.06	0.07	0.06	0.07	0.03
Town Average	0.07	0.06	0.06	0.06	
Comparable Town Average	0.08	0.09	0.08	0.06	
Comparable Population Average	0.07	0.06	0.06	0.06	

#### **Debt to Revenue Percentage**

The total amount of municipal borrowings, including long term capital leases, as a percentage of total municipal revenues. This indicator demonstrates the growth in revenue compared to changes in debt. An increasing trend would indicate the municipality is increasing its debt load faster than its revenue is growing, which may not be sustainable.



Total long term debt principal balance	20,547,216	17,448,867	14,259,107	21,923,582	18,444,115
Total revenue	71,796,916	72,775,976	71,190,804	69,078,356	74,273,929
Debt to revenue	29%	24%	20%	32%	25%
Town Average	36%	35%	37%	40%	
Comparable Town Average	36%	38%	35%	38%	
Comparable Population Average	32%	33%	36%	38%	

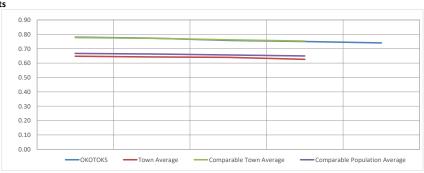
#### **TOWN OF OKOTOKS**

INDICATORS OF FINANCIAL CONDITION For the year ended December 31, 2020

2016	2017	2018	2019	2020	

#### Net book value to cost of tangible capital assets

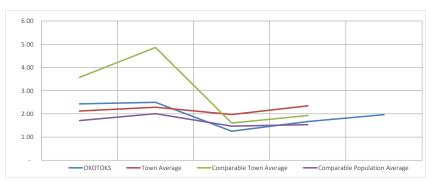
This indicator is important because it reports the extent that the estimated useful lives of tangible capital assets are available to provide its services. If a government's scale, scope and level of services remain unchanged or grow, its asset base could eventually impair flexibility because of the impending future costs of capital asset repair or replacement.



Net book value	350,253,744	364,814,854	368,998,036	375,501,675	388,273,270
Cost of tangible capital assets	448,649,654	471,996,876	486,991,022	500,534,339	524,422,431
Net book value to cost of tangible capital assets	0.78	0.77	0.76	0.75	0.74
Town Average	0.65	0.64	0.64	0.63	
Comparable Town Average	0.78	0.77	0.76	0.75	
Comparable Population Average	0.67	0.66	0.66	0.65	

#### Infrastructure Investment

The total cost of annual additions (through purchases or construction) to tangible capital assets (vehicles, equipment, buildings, roads, utility infrastructure, land) relative to the annual amortization (depreciation) on all tangible capital assets - measured as a fiveyear average.



Tangible capital assets additions	20,684,401	22,719,629	12,214,781	17,244,162	22,153,762
Annual amortization expense	8,500,510	9,091,573	9,768,438	10,316,384	11,260,368
Additions to amortization expense	2.43	2.50	1.25	1.67	1.97
Town Average	2.12	2.28	1.97	2.35	
Comparable Town Average	3.57	4.86	1.60	1.93	
Comparable Population Average	1.71	2.01	1.47	1.54	

INDICATORS OF FINANCIAL CONDITION For the year ended December 31, 2020

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#### Own source revenues to taxable assessment

This indicator is important because it shows the ratio of a local government's own source revenues to its tax base. A change in the size of a local government's taxable assessment or a change in the rate of growth in assessment in relation to changes in own source revenues could influence flexibility.

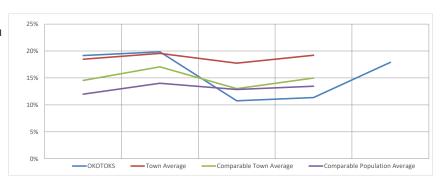


Own source revenues (net of government transfers)	58,048,994	58,337,181	63,542,145	61,242,189	60,983,045
Taxable assessment	4,728,812,066	5,186,464,503	5,027,058,520	5,226,159,205	5,303,987,882
Own source revenues to taxable assessment	1.23%	1.12%	1.26%	1.17%	1.15%
Town Average	1.70%	1.60%	1.75%	1.70%	
Comparable Town Average	1.51%	1.34%	1.40%	1.29%	
Comparable Population Average	1.29%	1.10%	1.13%	1.08%	

#### **VULNERABILITY INDICATORS**

#### Government transfers to total revenues

The purpose of this ratio is to show the proportion of revenues that provincial or local governments receive from other governments. This indicator offers a perspective on the degree of vulnerability a government faces as a result of its dependence on another level of government for revenues.



Government transfers (including capital)	13,747,922	14,438,795	7,648,659	7,836,167	13,290,884
Total revenues (including capital)	71,796,916	72,775,976	71,190,804	69,078,356	74,273,929
Government transfers to total revenues	19%	20%	11%	11%	18%
Town Average	18%	20%	18%	19%	
Comparable Town Average	15%	17%	13%	15%	
Comparable Population Average	12%	14%	13%	13%	

#### **TOWN OF OKOTOKS**

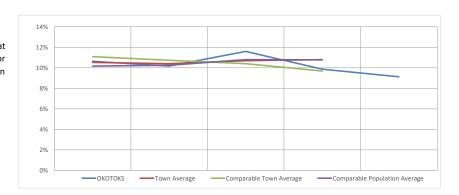
INDICATORS OF FINANCIAL CONDITION For the year ended December 31, 2020

2016	2017	2018	2019	2020
2010	2017	2010	2013	2020

#### OTHER INDICATORS

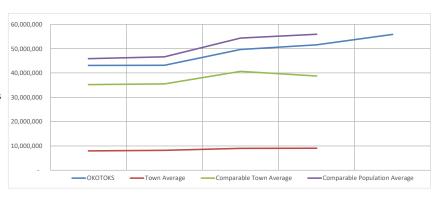
#### Reserves to total accumulated surplus

The purpose of this ratio is to show the proportion of total accumulated surplus that has been internally restricted. This indicator provides insight on the change in reserves in relation to overall accumulated surplus. A decrease would show that the government has drawn on past reserves to fund current operations.



Accumulated surplus - restricted	39,649,644	39,702,112	46,893,675	40,576,882	38,820,214
Overall accumulated surplus	372,808,900	390,545,084	404,387,905	411,165,126	425,668,482
Restricted surplus to accumulated surplus	11%	10%	12%	10%	9%
Town Average	11%	10%	11%	11%	
Comparable Town Average	11%	11%	10%	10%	
Comparable Population Average	10%	10%	11%	11%	

Accumulated surplus available for future use Accumulated surplus, to the extent it has not been invested in Tangible Capital Assets, represents overall surplus that is available for future use. This consists of unrestricted surplus and reserves and shows trends in spending vs. saving. This indicator only shows 30,000,000 total surplus; the overall size of the municipality is not taken into account.



Accumulated surplus - restricted	39,649,644	39,702,112	46,893,675	40,576,882	38,820,214
Accumulated surplus - unrestricted	3,452,728	3,476,985	2,755,301	10,979,193	17,019,113
Total accumulated surplus	43,102,372	43,179,097	49,648,976	51,556,075	55,839,327
Town Average	7,974,510	8,190,869	8,985,339	9,050,722	
Comparable Town Average	35,209,964	35,509,712	40,656,839	38,739,230	
Comparable Population Average	45,863,580	46,620,770	54,337,669	55,903,100	

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#### **KEY PERFORMANCE INDICATOR**

#### TOWN OF OKOTOKS

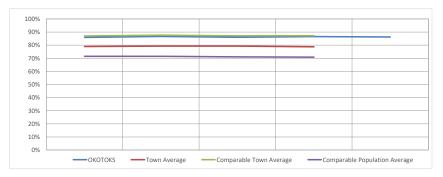
INDICATORS OF FINANCIAL CONDITION

For the year ended December 31, 2020

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#### Tax Base Ratio

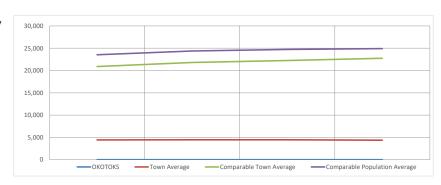
This ratio reports the proportion of the total municipal tax revenue generated by residential and farmland tax base, regardless of whether it is municipal property taxes, special taxes, or local improvement taxes.



Residential & farmland assessed value	4,063,861,469	4,493,119,856	4,323,642,069	4,523,353,633	4,575,193,252
Total assessed value	4,728,812,066	5,186,464,503	5,027,058,520	5,226,159,205	5,303,987,882
Residential & farmland assessment percentage	86%	87%	86%	87%	86%
Town Average	79%	79%	79%	79%	
Comparable Town Average	87%	88%	87%	87%	
Comparable Population Average	71%	71%	71%	71%	

#### **Population Change**

The change in population of the municipality over the past four years based on the Municipal Affairs Population List.



Population	28,016	28,881	29,002	29,002	
Prior year population	28,016	28,016	28,881	29,002	
Population change	0.00%	3.09%	0.42%	0.00%	
Population (Town Average)	4,415	4,448	4,449	4,360	
Town Average	0.91%	0.76%	0.02%	-2.02%	
Population (Comparable Town Average)	20,894	21,802	22,242	22,734	
Comparable Town Average	2.50%	4.34%	2.02%	2.21%	
Population (popuation average)	23,541	24,395	24,721	24,920	
Comparable Population Average	1.51%	3.63%	1.34%	0.81%	

#### **Comparable Listing**

Comparables were determined on a range of 50% to 150% of your population

#### Total Town Count: 106

#### Comparables - Same Type (4)

Town list with a comparable population

COCHRANE окотокѕ STONY PLAIN SYLVAN LAKE

#### Comparables - Any Type (18)

List used for comparable populations

BEAUMONT LLOYDMINSTER \* CAMROSE окотокѕ CHESTERMERE PARKLAND COUNTY COCHRANE RED DEER COUNTY COLD LAKE ROCKY VIEW COUNTY FOOTHILLS COUNTY SPRUCE GROVE FORT SASKATCHEWAN STONY PLAIN GRANDE PRAIRIE NO. 1, COUNTY OF STURGEON COUNTY LEDUC SYLVAN LAKE

