



# ANNUAL REPORT

# 2020

# COUNTY OF MINBURN

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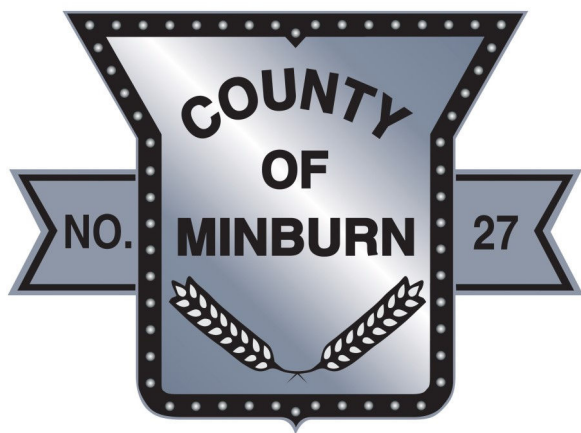
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# WELCOME TO THE COUNTY OF MINBURN

The County of Minburn is an area rich in farmland with small friendly communities, beautiful scenery, and miles of peaceful country roads. With a population of 3,188, the County covers an area of approximately 55 miles (88 km) east to west and 30 miles (48 km) north to south, encompassing 41 townships.

The communities within its boundaries are the Hamlets of Lavoy, Ranfurly, Minburn, Village of Innisfree, Village of Mannville, and the Town of Vegreville. As a result of both urban and rural influences, the County offers residents a relaxed yet vibrant lifestyle.

## The County of Minburn

- Provides community, recreation, and infrastructure services to residents and industry in a timely and efficient manner.
- Is focused on establishing sound governance, strong financial management, and reliable economic growth.
- Core values are accountability, transparency, dedication, efficiency and reliability.

## QUICK FACTS



**Incorporated in 1942**



**3,009 sq km in size**



**2,440 km of roads**



**118 Bridges**



**39 Full -Time Employees**



**\$22M Annual Budget**



# MESSAGE FROM THE REEVE

On behalf of County Council and staff it is my pleasure to present the 2020 Annual Report of the County of Minburn No. 27. This document offers County residents and other stakeholders a summary of 2020 activities, while providing a preface to our annual audited financial statements.

2020 was a year that none of us will soon forget, with major challenges arising from the wettest conditions in years and the COVID-19 pandemic. Combined with ongoing turmoil in the agricultural and energy sectors, many of us were made to live and work in unprecedented circumstances.

But despite these continuing challenges, the County is optimistic and looks forward to the opportunities of 2021 and beyond. For Council, our key focus areas remain sound infrastructure investment and good governance; and in 2020, we believe that progress was made with each. From our road construction and bridge maintenance programs, to the 8 intermunicipal collaboration agreements we signed with our neighboring municipalities, we continue to make strides in strengthening both the County and our region.

With the next municipal election occurring in October of 2021, we do not yet know who our next Council will be, but I am confident that the County is taking the necessary steps today to help assure future success.

I hope that you find the following pages informative and worthwhile. As always, feel free to reach out to our administration office or an elected official if you would like further information on this report or anything else regarding the County.

Thank you for your time and we look forward to a safe and productive 2021.

Sincerely,

*Roger Konieczny*  
*Reeve and Division 3 Councillor*

## **DID YOU KNOW?**

*The Reeve is the Chief Elected Official of the municipality who is elected annually by Council to act as the chief spokesperson of the County, and represents the municipality at public functions. The Reeve chairs Council meetings and is appointed to all Committees of Council.*



Ph: 780.787.0245  
[rkonieczny@minburncounty.ab.ca](mailto:rkonieczny@minburncounty.ab.ca)

# ELECTED REPRESENTATIVES

The County of Minburn is governed by a Reeve and 6 Councillors elected from the County's 7 Divisions. County Council is entrusted with the governance of the municipality which entails the creation, amendment and review of policies and bylaws, establishing annual operating and capital budgets, engaging in long-term planning, advocating to the Provincial government to promote municipal ideas and projects, and working with fellow local government officials from across the Province to enhance municipal interests.



*Clifford Wowdzia  
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Councillor Division 4  
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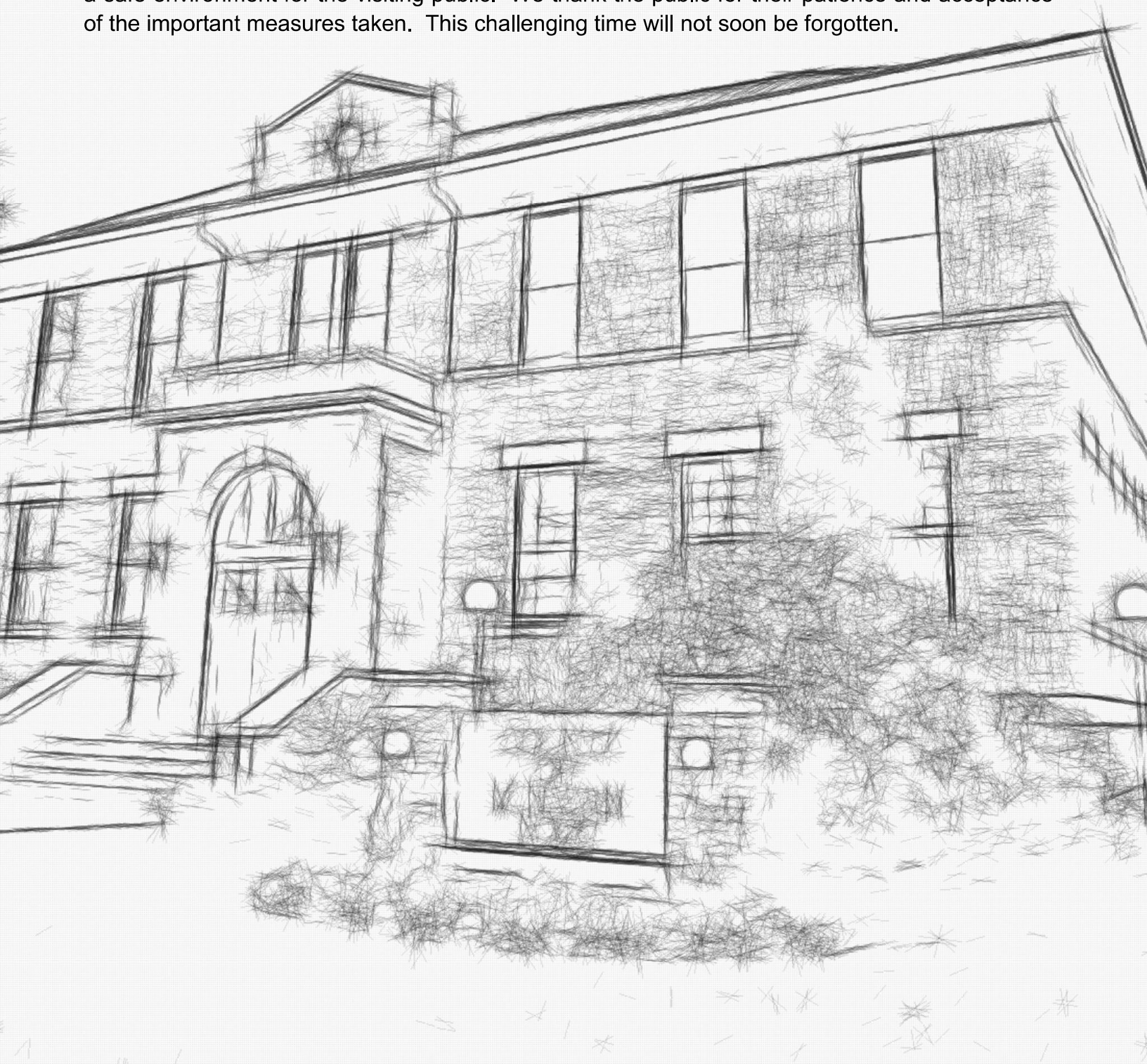
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# Transitioning with Strength and Resilience

Unexpectedly on March 17, 2020 our 'normal' was uprooted due to the COVID-19 pandemic. The County of Minburn had to periodically close it's doors to the public throughout the year and shift to more of a remote working environment. Through these unprecedented circumstances, County employees continued to work as a team with temporary workarounds created in order for the County to continue providing services to our ratepayers. Employees showed great resiliency, support and care for one another by adhering to health and safety precautions as well as creating a safe environment for the visiting public. We thank the public for their patience and acceptance of the important measures taken. This challenging time will not soon be forgotten.



# PUBLIC WORKS

Road Construction

Bridge Work

Snowplowing/Sand Clearing

Gravelling

Brushing

Culverts

Dust Control

Waste Management

Clearing of Private Driveways

The Public Works Department is responsible for the planning, design, construction, and maintenance of infrastructure which includes 2,309 km of gravel roads, 93 km of oil roads, 38 km of paved roads, 118 bridges, 2 recreational parks, 3 water truck fill stations and 2 waste transfer stations.

Superintendent of Public Works Graham Shell oversees 23 Public Works employees working out of 4 municipal shops located in Vegreville, Lavoy, Innisfree, and Mannville.

The Superintendent of Public Works can be reached at 780.632.2082 extension 1205.

Passing through?  
Check out new signage  
at the County  
boundaries.



Approximately 607 km (378 miles) of roads were graveled in 2020

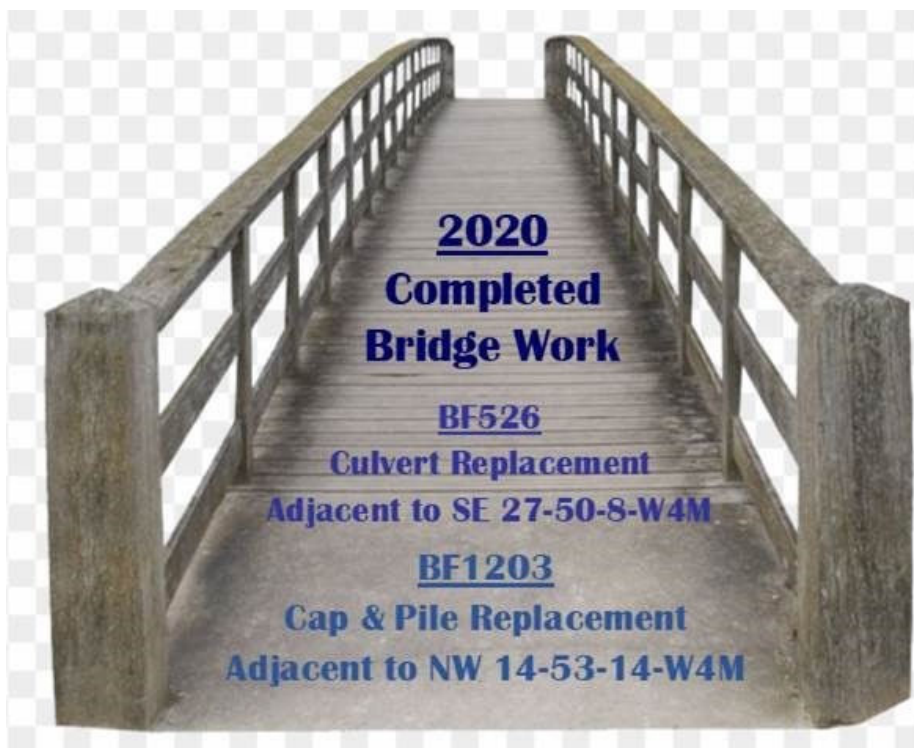
## Winter Brushing Project



## 2020 ROAD CONSTRUCTION PROJECTS

9 projects totaling just under 4 miles were completed in 2020, largely in response to damage caused by flooding.

1. Twp Rd 492 east of Hwy 881 to raise low areas in a slough crossing.
2. Removed brush, backsloped, and improved road grade on RR 85 south of Twp Rd 500.
3. Cut hilltop and upgraded slough crossing on RR 113 south of Twp Rd 520A.
4. Cleaned ditch and installed culvert on RR 84A and RR 85.
5. Upgraded slough crossing on RR 92 north of Twp Rd 524.
6. Lifted grade of road to improve slough crossing on RR 102 south of Twp 514.
7. Improved slough crossing on RR 110 north of Twp Rd 521A.
8. Improved the grade of the road at the intersection and the road west of the intersection on Twp Rd 514 west of RR 135.
9. Repaired soft spots on RR 142 north of Twp Rd 514.



## 2020 Solid Waste Collection

*(by Location in Tonnes)*



## SOLID WASTE DISPOSAL MANAGEMENT - WASTE TRANSFER STATIONS

The County continued its operation of the East Regional Waste Transfer Station located at Pt. NW 23-50-9-W4M and Ranfurly Waste Transfer Station located at Pt. SE 3-52-14-W4M.

Two Hills Regional Waste Management Commission provided contract hauling services for both transfer stations and picked up waste once a week in the villages of Innisfree and Mannville, and the hamlets of Lavoy and Minburn.

# PLANNING & DEVELOPMENT

## The Planning & Development Officer

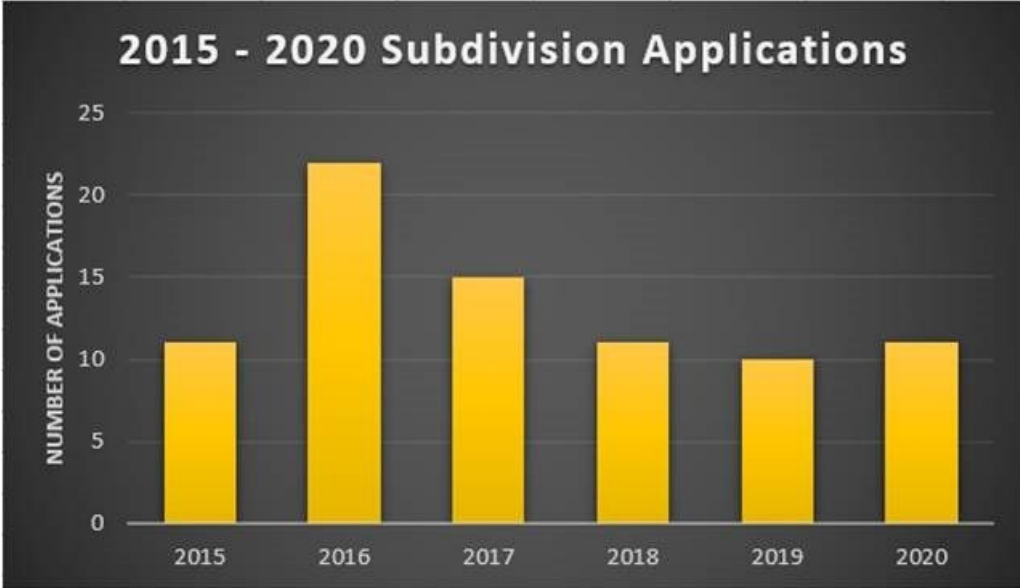
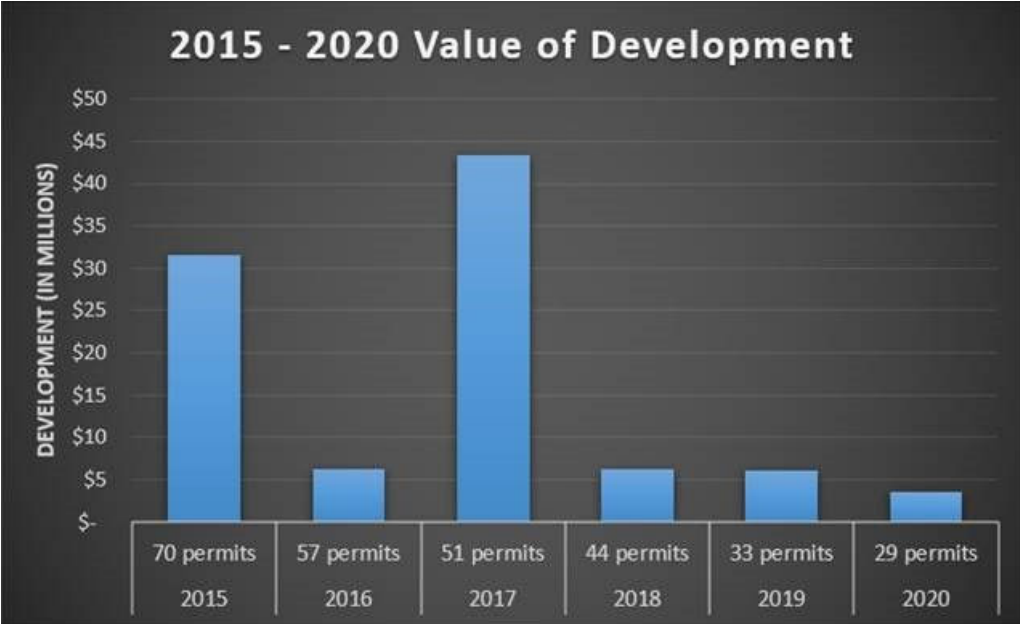
- Reviews and processes all Development Applications and Subdivision requests
- Supervises the safety code permit and inspection service
- Processes pipeline /gas/road crossing well site approach requests
- Processes overweight permits
- Develops planning strategies and looks after statutory documents, the Municipal Development Plan, Area Structure Plan, and enforcement of the Land Use Bylaw
- Promotes initiatives to retain and attract business development

Davin Gegolick is the Planning & Development Officer. You can reach him at 780.632.2082 extension 1111.

29 Development Permits valued at 3.5 million dollars

11 Subdivision Applications compared to 8 in 2019

180 Overweight Permits



# Forming Partnerships

- The County adopted Intermunicipal Collaboration Frameworks (ICFs) with the Town of Vegreville, Villages of Innisfree and Mannville, the Counties of Beaver, Two Hills, Lamont, Vermilion River and the MD of Wainwright to facilitate cooperation and collaborate with each other regarding shared services, service delivery, and cost-sharing.
- June 2020 the County renewed the Mutual Aid Agreement with County of Vermilion River to assist each other during emergencies largely related to fire response.



## Intermunicipal Partnerships

- An Intermunicipal Development Plan (IDP) was created between the County and the Village of Innisfree to provide clear processes are in place for future development.
  - The Town of Vegreville and County of Minburn entered into a 5-year Solid Waste Fees Agreement to ensure that County residents west of Highway 36, with the exception of the Hamlet of Lavoy, would have access to use the landfill for household waste disposal.
  - A Regional Transfer Station Authority agreement between the County and Villages of Mannville and Innisfree provide solid waste services for the benefit of residents in each municipality.
  - Joint agreements with the Villages of Mannville and Innisfree, and Town of Vegreville for the delivery of fire protection services.



## Partnerships with Federal and Provincial Governments

The County maintains a collaborative working relationship with the Federal and Provincial government through the administration of a variety of conditional grant agreements.

- Federal Gas Tax Fund (GTF) and Municipal Sustainability Initiative (MSI) programs support local infrastructure priorities and qualifying capital expenses.
- Strategic Transportation Infrastructure Program (STIP) support local transportation infrastructure projects and are dedicated to local road bridge and resource road programs.
- Alberta Community Partnership (ACP) funding agreements support enhanced regional municipal services and intermunicipal relations through joint and collaborative activities.
- The Municipal Stimulus Program (MSP) was created in 2020 to provide additional capital infrastructure funding to stimulate economic growth due to the effects of the pandemic.
- The Municipal Operating Support Transfer (MOST) agreement with the federal and provincial government supports our municipality to help offset increased operating costs or lost revenues incurred due to the COVID-19 pandemic.

# Connecting with the County

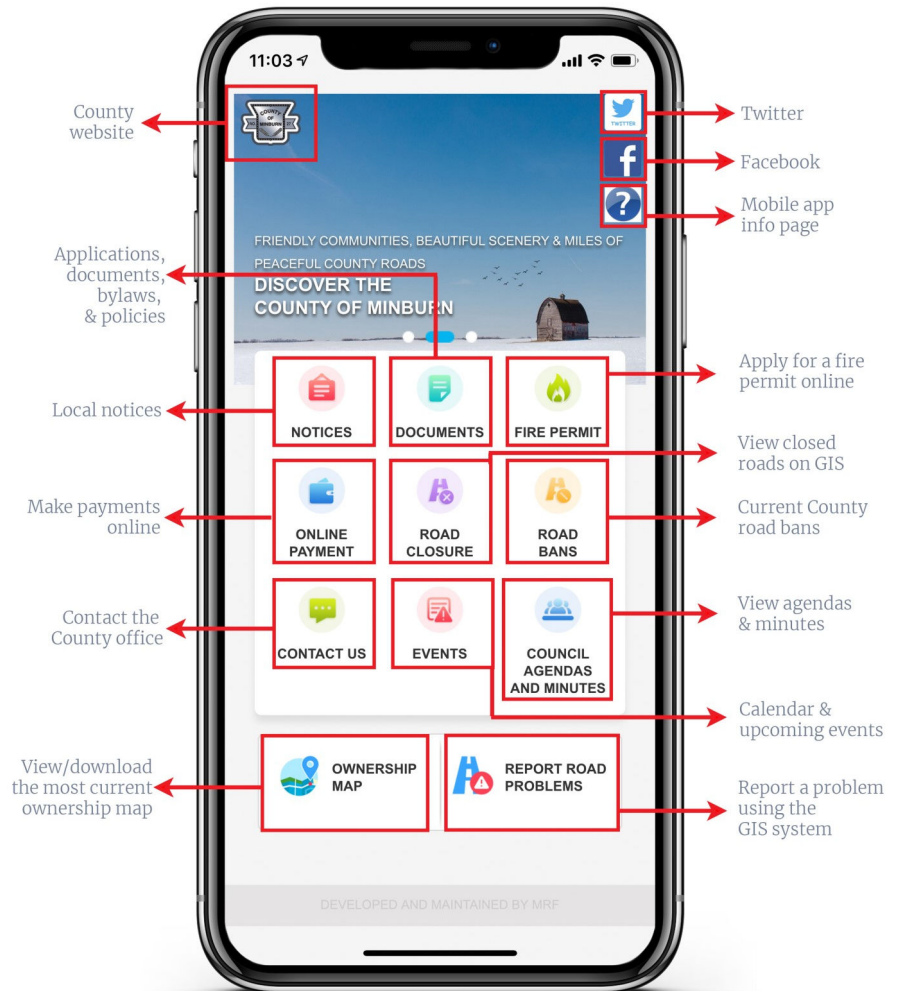
January 2020 saw the launch of the County's updated website and mobile app, which provides the opportunity to engage ratepayers, businesses, and visitors with an easy means to engage with the County.

The County's website hosts a wealth of information on the policies, programs, bylaws, and services the County provides. The website can be viewed at [www.minburncounty.ab.ca](http://www.minburncounty.ab.ca).

The County's mobile app allows users to view information, including landownership maps and road closures, while also providing the ability to submit fire permits and infrastructure problem reports. The app is available for free download in the Apple and Google Play stores.

It's never been easier to "report a concern", add a community event, make a payment, or add a business to our business directory.

## QUICK NAVIGATION GUIDE



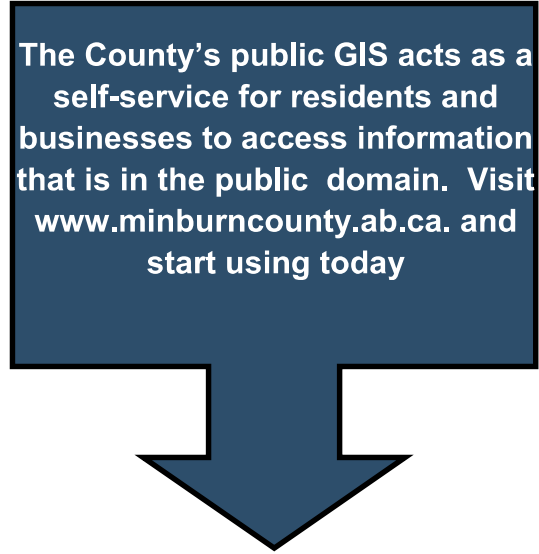
# Geographical Information System (GIS)

The County uses a web-based Geographical Information System (GIS) to record, update and display information geographically. The GIS database serves to help create and update maps such as the County's ownership map, gravel maps, road closures and other infographics. The County's GIS is separated between a public interface where sensitive information is hidden, and an internal interface for County employees. The County's vehicle tracking system and asset reporting is also done through GIS.

The County's Public GIS currently services the following functions:

- Property parcel display
- Ownership information display (limited)
- Linkage to taxation and assessment documents
- Measurement tools (distance, area, perimeter)
- Road problem reporting
- Aerial photos (orthorectified)

The County's public GIS acts as a self-service for residents and businesses to access information that is in the public domain. Visit [www.minburncounty.ab.ca](http://www.minburncounty.ab.ca) and start using today



# Supporting Community Groups and Facilities

The County of Minburn supports recreation and culture programs through grants to non-profit community organizations.

Recreational grant funding was allocated to several organizations to assist with general operating and capital improvement costs associated with operating and enhancing recreation facilities in the County.

The County also provides funding to 5 agricultural societies in the communities of Lavoy, Ranfurly, Innisfree, Minburn and Mannville.

## 2020 RECREATION FUNDING

Town of Vegreville	\$309,500
Mannville & District Agricultural Society	\$109,300
Innisfree & District Agricultural Society	\$ 43,300
Minburn & District Agricultural Society	\$ 23,300
Ranfurly & District Agricultural Society	\$ 23,300
Lavoy Action Society	\$ 18,300



The County provided operating assistance to non-profit organizations whose activities benefit County residents.

Braes Community Centre  
 Imperial Community Centre  
 New Kiew National Hall  
 Bruno Community Centre  
 Lavoy Action Society  
 Mannville Golf Course

Chailey Community Centre  
 New Buchach  
 Park Grove Community Centre  
 Sich Community Centre  
 Mann-Min-Innisfree Crime Watch  
 Vegreville Kinsmen Golf Course

# AGRICULTURAL SERVICE BOARD

The Agricultural Service Board (ASB) at the carries out both County initiated programs and those legislatively mandated by the Government of Alberta. For the latter, ASB staff inspect for agricultural pests including clubroot, blackleg, cabbage weevil's, berth armyworms, and wheat midge. ASB also operates grain bag and bale twin recycling programs for County producers and responds to complaints regarding noxious and prohibited weeds such as Mayweed, Scentless Chamomile, and Toadflax. For County programs, ASB conducts roadside spraying, oversees the mowing of roadside ditches, hamlets and recreation areas, and the brushing of road allowances.

Darwin Ullery is the County's Director of Agriculture and Utility Services. Darwin oversees the utility services which includes water and sewer service in the Hamlet of Lavoy, sanitary sewer in the Hamlet of Minburn, 28 rural residential water service connections and the bulk water sales stations at the hamlets of Lavoy, Ranfurly and north of Minburn.

He can be reached at 780.632.2082 extension 1204.



*The County ASB Department  
is committed to protecting municipal  
infrastructure from water movement problems related to  
beaver activity.*

## **2020 Pest Surveillance Results**

- No Cabbage Seedpod weevil was found in the County
- 11 Bertha Armyworm sites were monitored within the County, levels were low
- Wheat Midge populations on the increase, levels should be monitored in 2021 growing season
- Two Diamondback Moth traps were monitored, will be continued in 2021
- Pea Leaf Weevil numbers were low in the survey however the Weevils were found throughout the County of Minburn

## **2020 Plant Disease Survey Results**

- Clubroot has been located at relatively low levels throughout the County. Extended rotation and use of resistant varieties are encouraged
- Fusarium has been detected across the County at fairly high levels in Wheat and Barley

## **2020 Agricultural Service Board Programs**

- Mowed 1,350 miles of road under the Roadside Mowing Program
- 2021 will be our final year of 2% liquid strychnine gopher poison sales
- Twenty five percent of municipal roads were treated for noxious weeds
- Inspection and survey of 14 fields for Clubroot of Canola and other diseases

# PROTECTIVE SERVICES

County of Minburn Protective Services delivers fire, rescue, public education, fire prevention and emergency management. Services to County residents.

The Protective Services department also manages the County of Minburn's Health and Safety system ensuring our employees maintain a safe work environment and adhere to provincial Operation Health and Safety requirements.

Mike Fundytus is the County's Director of Protective Services and can be reached at 780.632.2082 extension 1104.

## 2020 HIGHLIGHTS

- A Regional Fire Services Study funded by the Alberta Community Partnership Program was completed in 2020 which reviewed the current fire delivery methods and evaluated benefits of a regional fire service. Grant funding under this program was also used to develop a regional-emergency management plan and mutual aid agreement with the Town of Vegreville, Villages of Innisfree and Mannville.
- \$7,500 received from Enbridge to purchase an ultra pressure firefighting skid unit for the County Command Vehicle.
- \$5,000 received from ATCO Energy for the purchase of turnout gear replacement for volunteer firefighters.
- County was approved under Alberta Municipal Affairs Disaster Recovery Program for disaster recovery assistance due to the overland flooding that occurred in the County in August 2020.
- The County purchased a dual drone with a thermal imaging camera that aids firefighting and search and rescue operations. The drone is used to monitor fire progress, locate hot spots and provide immediate remote visuals of dangerous areas and provide firefighters with critical information .



**458 FIRE PERMITS  
ISSUED IN 2020**

### Fire Department Call Volumes 2020

<u>Innisfree</u>	<u>Mannville</u>	<u>Vegreville</u>
10 motor vehicle collisions	15 motor vehicle collisions	23 motor vehicle collisions
4 vehicle/machinery fires	5 vehicle/machinery fires	5 vehicle/machinery fires
1 structure fire	1 structure fire	2 structure fires
3 grass fires	3 wildland/grass fires	14 wildland/grass fires
2 medical assists	13 medical assists	13 medical assists
1 false alarm	6 false alarms	10 false alarms

# FINANCE & ADMINISTRATION

The Finance and Administration department engages in a number of key roles for the County, starting with overall management of the financial resources. This includes the development and balancing of the operating and capital budgets based on property assessment information, compilation of the annual financial statements, strategic investment of reserve funds, effective cash management for operations, and ensuring effective internal controls are in place. Together, these functions not only keep the County of Minburn on strong financial footing, but also helps to preserve public trust in the organization.

Other key administrative roles include conducting comprehensive financial analysis, researching emergent municipal topics, investigating potential bylaw and policy revisions, all of which are used to provide support and recommendations to other departments and to Council in order to facilitate responsible decision making.

Finally, the Finance and Administrative department are often the first point of contact for rate payers and visitors alike whether it be in person or by phone and/or email. Here at the County Administration Building in Vegreville, our friendly and helpful administrative staff are able to provide information about various municipal services and programs, receipt payments for tax and utilities, and sell County maps.

Jason Warawa, CPA, CMA is the County's Director of Finance & Administration and can be reached at 780.632.2082 extension 1108.

## Significant Changes to County's Financial Position from 2019 to 2020

INCREASES			DECREASES
	Increased technology investment and protective measure costs associated with the COVID-19 pandemic.	Slightly lower than average collection rate for property taxes in 2020	
	Cash and temporary investments increased by \$3.4M	Decreased investment income due to depressed interest rates	
	Bad debts related to outstanding taxes increased by over \$700K	Depletion of gravel inventory by \$825K	
		Decrease in Provincial grants owing to and held by the County	

## RETIREMENT

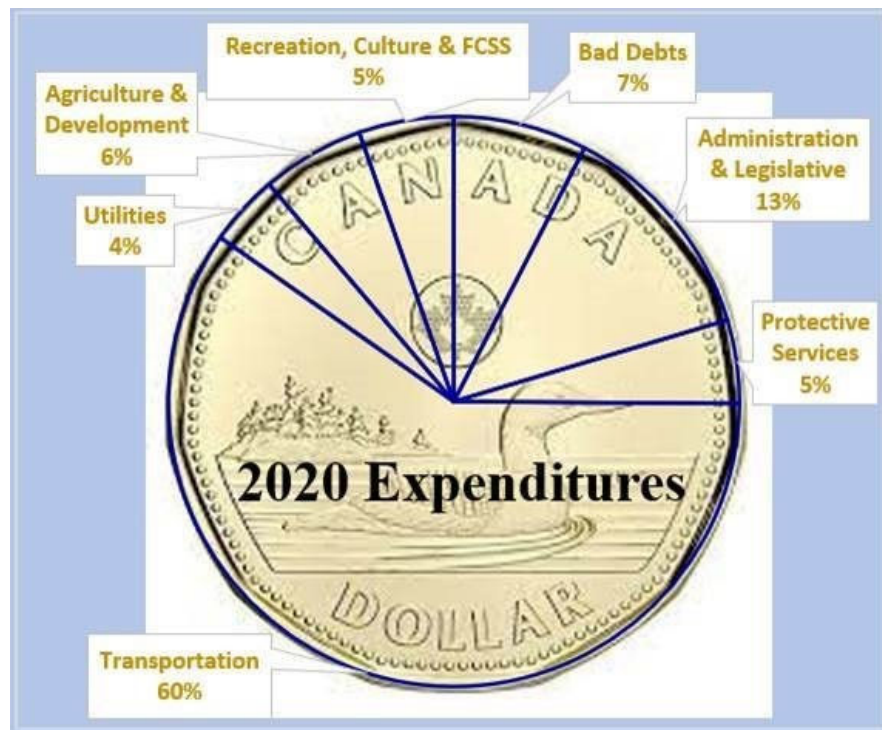
*2020 saw the departure of Susan Babyn, Director of Finance and Administration who retired after 20 years of service. The County wishes to recognize her dedication, strong effort and many years of service and wishes her nothing but the best in her future endeavours.*

Copies of the 2020 Audited Financial Statements are available at the County Office or online at [www.minburncounty.ab.ca](http://www.minburncounty.ab.ca)

## 2020 Revenue

Property Taxation is the single largest source of revenue for the County:

Property Tax	73.6%
Grants	20.8%
Uses Fees/Sale of Goods	1.8%
Investment Income	1.4%
Penalties	0.8%
Other Income	1.6%



## 2020 Assessment Values and Tax Rate Bylaw Changes

- In 2020, overall property assessment in the County increased by \$15.4M bringing the total assessment to almost \$871M. This represents an increase of approximately 1.7%. The majority of this increase was observed in non-residential assessment and is most notably due to the new Grains Connect facility becoming fully assessable.
- From a taxation rate perspective, 2020 saw the introducing of a new Provincial requisition for policing. To offset this ongoing expense Council established a new provincial policing tax rate which spread the cost across all assessable property in the County. This new levy first appeared as a separate line item on the 2020 tax notice.
- Other than the policing levy, there were no changes to the municipal tax rates from 2019 to 2020.

### Property Tax Revenue by Property Class

Linear - \$6,584,068 (50%)	Residential - \$1,368,446 (10%)
Machinery & Equipment - \$2,185,233 (16%)	Non-residential - \$1,212,793 (8%)
Farmland - \$1,998,258 (15%)	Non-residential small business - \$155,042 (1%)

The County has a reasonably diversified taxation base. But like many rural municipalities, the oil and gas sector combined with commercial businesses and grain elevators, account for 75% of all income from property taxes.

# 2020 AUDITED FINANCIAL STATEMENTS



## INDEPENDENT AUDITOR'S REPORT

To the Reeve and Council of County of Minburn No. 27

### Opinion

We have audited the consolidated financial statements of County of Minburn No. 27 (the municipality), 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 flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the municipality as at December 31, 2020, and the consolidated results of its operations and consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

### 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 Consolidated Financial Statements section of our report. We are independent of the municipality in accordance with 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 Consolidated Financial Statements

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated 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 to the Reeve and Council of County of Minburn No. 27 (continued)

- Identify and assess the risks of material misstatement of the consolidated 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 municipality'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 municipality'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 consolidated 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 municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated 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.

Vegreville, AB  
March 31, 2021

Chartered Professional Accountants

(continues)

### COUNTY OF MINBURN NO. 27 Consolidated Statement of Financial Position As at December 31, 2020

	2020 \$	2019 \$
<b>Financial Assets</b>		
Cash and temporary investments (Note 3)	23,043,914	19,845,485
Receivables		
Taxes and grants in place of taxes receivable (Note 4)	1,163,030	1,178,187
Due from governments	280,421	833,061
Trade and other receivables	181,432	184,405
Land held for resale	190,165	190,185
	24,868,962	22,009,283
<b>Liabilities</b>		
Accounts payable and accrued liabilities	1,298,414	657,889
Asset retirement obligation (Note 5)	1,044,794	1,058,084
Deposit liabilities	-	280
Deferred revenue (Note 6)	927,682	1,513,281
Employee benefit obligations (Note 7)	187,380	80,118
	3,458,280	3,307,601
<b>Net Financial Assets</b>	<b>21,410,682</b>	<b>18,701,682</b>
<b>Non-Financial Assets</b>		
Tangible capital assets (Schedule 2)	24,177,716	24,162,277
Inventory for consumption (Note 8)	8,882,113	9,811,481
Prepaid expenses	159,137	148,438
	33,218,966	34,122,196
<b>Accumulated Surplus (Schedule 1, Note 9)</b>	<b>54,629,648</b>	<b>52,823,878</b>

### COUNTY OF MINBURN NO. 27 Consolidated Statement of Operations Year Ended December 31, 2020

	Budget \$ (Unaudited)	2020 \$	2019 \$
<b>Revenue</b>			
Net municipal taxes (Schedule 3)	13,371,859	13,608,582	12,986,982
User fees and sales of goods	452,884	335,765	424,812
Government transfers for operating (Schedule 4)	2,827,982	3,087,238	2,828,431
Investment income	180,000	253,595	385,300
Penalties and costs on taxes	160,500	156,764	258,381
Gain on disposal of tangible capital assets	-	-	4,798
Other	239,668	293,056	471,813
<b>Total revenue</b>	<b>17,232,893</b>	<b>17,705,000</b>	<b>17,176,495</b>
<b>Expenses</b>			
Administration and legislative	3,434,994	3,400,918	2,671,979
Fire protection and safety services	833,380	659,091	587,163
Ambulance services	11,115	11,115	11,115
Policing services	82,000	61,349	-
Bylaw enforcement, bridge inspection, health and safety	65,225	57,828	58,189
Roads, streets, walks, lighting	10,544,000	9,949,218	9,216,881
Water supply and distribution	215,870	200,289	234,519
Wastewater treatment and disposal	80,540	73,988	88,985
Waste management	442,780	399,041	832,765
Family and community support	164,858	165,258	164,258
Cemetery	3,500	4,234	4,234
Planning and economic services	292,370	276,879	242,644
Agricultural Service Board	780,550	694,859	739,261
Recreation and library services	792,484	727,683	719,165
<b>Total expenses</b>	<b>17,623,674</b>	<b>16,681,426</b>	<b>15,581,136</b>
<b>Excess (deficiency) of revenue over expenses - before other</b>	<b>(290,781)</b>	<b>1,023,574</b>	<b>1,595,359</b>
<b>Other</b>			
Government transfers for capital (Schedule 4)	482,000	782,198	908,312
<b>Excess of revenues over expenses</b>	<b>191,219</b>	<b>1,805,770</b>	<b>2,503,671</b>
<b>Accumulated surplus - beginning of the year</b>	<b>52,823,878</b>	<b>52,823,878</b>	<b>50,320,207</b>
<b>Accumulated surplus - end of the year</b>	<b>53,015,097</b>	<b>54,629,648</b>	<b>52,823,878</b>

COUNTY OF MINBURN NO. 27  
Schedule of Property and Other Taxes  
Year Ended December 31, 2020

(Schedule 3)

	Budget \$ (Unaudited)	2020 \$	2019 \$
<b>Taxation</b>			
Real property taxes	8,695,701	8,688,141	8,336,720
Linear property	7,217,733	7,179,095	7,101,728
Government grants in place of property taxes	24,014	24,014	19,648
	15,937,448	15,891,250	15,458,094
<b>Requisitions</b>			
Alberta School Foundation Fund	2,410,717	2,130,525	2,308,297
Minburn Foundation	121,872	121,872	120,558
Designated Industrial Property	33,000	30,271	32,277
	2,565,589	2,282,668	2,461,132
<b>Net Municipal Taxes</b>	<b>13,371,859</b>	<b>13,608,582</b>	<b>12,996,962</b>

COUNTY OF MINBURN NO. 27  
Schedule of Government Transfers  
Year Ended December 31, 2020

(Schedule 4)

	Budget \$ (Unaudited)	2020 \$	2019 \$
<b>Transfers for operating</b>			
Provincial Government	2,827,982	3,057,238	2,626,431
	2,827,982	3,057,238	2,626,431
<b>Transfers for capital</b>			
Provincial Government	482,000	782,196	908,312
<b>Total Government Transfers</b>	<b>3,309,982</b>	<b>3,839,434</b>	<b>3,534,743</b>

COUNTY OF MINBURN NO. 27  
Schedule of Consolidated Expenses by Object  
Year Ended December 31, 2020

(Schedule 5)

	Budget \$ (Unaudited)	2020 \$	2019 \$
<b>Consolidated expenses by object</b>			
Salaries, wages and benefits	5,535,665	5,104,173	5,369,044
Contracted and general services	2,208,880	1,852,251	2,033,200
Materials, goods, supplies and utilities	5,871,094	5,463,325	4,658,874
Transfers to local boards and agencies	1,388,855	1,338,241	1,334,279
Bank charges and short term interest	4,000	1,000	1,204
Amortization of tangible capital assets	1,519,100	1,550,544	1,518,898
Other	1,000,000	1,371,892	665,837
	17,623,874	16,681,426	15,581,136

COUNTY OF MINBURN NO. 27  
Schedule of Regimined Disclosure  
Year Ended December 31, 2020

(Schedule 6)

	General Government	Protective Services	Transportation Services	Environmental Services	Planning & Development	Public Health	Recreation & Culture	Other	Total \$
<b>Revenue</b>									
Net municipal taxes	-	-	-	-	-	-	-	13,608,682	13,608,682
Government transfers	427,700	45,978	2,970,333	75,000	173,051	114,608	31,284	630	3,839,434
User fees and sales of goods	7,208	-	48,339	264,095	18,043	-	-	-	335,265
Investment income	-	-	-	-	-	-	-	253,695	253,695
Other revenues	6,648	138,150	49,152	83,709	17,350	-	-	174,913	449,821
	441,654	166,138	3,065,824	401,755	200,344	114,608	31,284	14,037,630	18,487,197
<b>Expenses</b>									
Salaries, wages and benefits	1,439,517	144,493	3,006,978	100,310	400,870	-	-	-	5,104,173
Contracted and general services	504,182	122,308	734,287	233,243	183,545	-	6,458	3,200	1,852,251
Materials, goods, supplies and utilities	60,311	99,855	4,842,208	93,565	328,859	-	42,708	-	5,463,325
Transfers to local boards and agencies	92,518	307,320	-	76,448	24,257	165,206	872,244	-	1,338,241
Loss on disposal of tangible capital assets	-	-	109,605	-	-	-	-	-	109,605
Other expenses	-	-	-	-	-	-	-	1,285,268	1,285,268
	2,096,628	673,977	8,696,146	572,691	940,631	165,206	719,218	1,286,488	16,130,833
<b>Net revenue (expense) before amortization</b>	<b>(1,654,822)</b>	<b>(487,839)</b>	<b>(5,630,322)</b>	<b>(170,796)</b>	<b>(732,187)</b>	<b>(50,744)</b>	<b>(688,104)</b>	<b>12,771,132</b>	<b>3,356,314</b>
<b>Amortization of tangible capital assets</b>	<b>41,124</b>	<b>115,106</b>	<b>1,233,072</b>	<b>103,729</b>	<b>31,207</b>	<b>-</b>	<b>8,218</b>	<b>1,034</b>	<b>1,655,464</b>
<b>2020 net revenue (expense)</b>	<b>(1,613,698)</b>	<b>(372,733)</b>	<b>(4,397,250)</b>	<b>(67,067)</b>	<b>(700,980)</b>	<b>(50,744)</b>	<b>(679,886)</b>	<b>12,772,166</b>	<b>1,699,770</b>
<b>2019 net revenue (expense)</b>	<b>(1,852,207)</b>	<b>(427,320)</b>	<b>(5,264,425)</b>	<b>(828,024)</b>	<b>(668,281)</b>	<b>(49,748)</b>	<b>(719,188)</b>	<b>13,112,851</b>	<b>2,503,871</b>

1. Significant accounting policies

Basis of presentation

The consolidated financial statements of the municipality 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 municipality are as follows:

Reporting entity

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

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

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.

(continues)

1. Significant accounting policies (continued)

Inventories for resale

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

Tax revenue

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

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

Asset retirement obligation

Pursuant to the Alberta Environmental Protection and Enhancement Act, the municipality is required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement is being provided for over the accreted value from the initial obligation to the end of the useful life of the landfill.

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.

(continues)

1. Significant accounting policies (continued)

Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of 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.

Significant estimates include:

- Amortization of tangible capital assets
- Estimated useful life of tangible capital assets
- Allowance for doubtful accounts
- Valuation of asset retirement obligation

Cash and temporary investments

Cash includes cash and cash equivalents. Cash equivalents are investments in notice accounts valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

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 unmaturing long term debt, less actuarial requirements for the retirement of any sinking fund debentures.

Requisition over-levy and under-levy

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

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

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

(continues)

1. Significant accounting policies (continued)

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.

a) 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	20-25
Buildings	25-50
Engineered structures	
Water system	45-75
Wastewater system	45-75
Other engineered structures	30-50
Machinery and equipment	4-45
Vehicles	10-20

A full year of amortization is charged in the year of acquisition and none in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

b) 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.

c) 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.

d) Inventories

Inventories held for consumption are recorded at the lower of cost and net realizable value utilizing a first-in first-out costing system.

e) Cultural and historical tangible capital assets

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

COUNTY OF MINBURN NO. 27  
Notes to Consolidated Financial Statements  
Year Ended December 31, 2020

2. Recent accounting pronouncements published but not yet adopted

The following accounting standards have been issued by the Chartered Professional Accountants of Canada (CPAC) but are not yet effective. The municipality is currently evaluating the effect of adopting these standards on their financial statements.

Section PS 3450 - Financial Instruments

The new Section establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. In conjunction with this new Section, Section PS1201, Section PS 2801 and Section 3041 have been amended as a consequence of the introduction of new financial instruments standards. These amendments were required to present the associated gains and losses with financial instruments recognized under the new Section. The new Section and the related amendments are effective for fiscal periods beginning on or after April 1, 2022.

Section 3400 - Revenue

This new Section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. This Section applies to fiscal years beginning on or after April 1, 2023.

3. Cash and temporary investments

	2020	2019
Cash	\$ 588,470	\$ 874,125
Temporary investments	22,455,444	18,971,340
	\$ 23,043,914	\$ 19,845,465

Temporary investments are short term deposits with original maturities of three months or less.

Council has designated funds of \$19,408,051 (2019 - \$17,339,143) included in the above amounts for equipment replacement.

Included in cash and temporary investments is a restricted amount of \$927,682 (2019 - \$1,513,261) comprised of deferred revenue not expended (Note 6).

4. Taxes and grants in place of taxes receivable

	2020	2019
Current taxes and grants in place of taxes	\$ 1,670,988	\$ 1,412,183
Arrears taxes	173,694	134,081
	1,844,682	1,546,264
Less: allowance for doubtful accounts	(681,632)	(370,077)
	\$ 1,163,050	\$ 1,176,187

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Notes to Consolidated Financial Statements  
Year Ended December 31, 2020

6. Deferred revenue

	2020	2019
Municipal Sustainability Initiative Grant	\$ 525,584	\$ 898,130
Strategic Transportation Infrastructure	1,339	60,794
Federal Gas Tax Fund Grant	323,192	523,593
Alberta Community Partnership - Village of Innisfree	-	18,534
Alberta Community Partnership - Town of Vegreville	-	22,210
Alberta Community Partnership - Regional Fire	68,022	-
Family and Community Support Services Grant	9,546	-
	\$ 927,682	\$ 1,513,261

Grants

Funding in the amount of \$3,639,434 was received in the current year from various federal and provincial government programs and local governments. The use of these funds is restricted to eligible projects as approved under the funding agreements. Unexpended funds related to these advances are supported by temporary investments of \$927,682 held exclusively for these projects (Note 3).

7. Employee benefit obligations

	2020	2019
Vacation and overtime	\$ 187,390	\$ 80,118

The vacation and overtime liability is comprised of the vacation and overtime that employees are deferring to future years. Employees have either earned the benefits (and are vested) or are entitled to these benefits within the next budgetary year. The municipality has accumulating non-vesting sick leave benefits.

8. Inventory for consumption

Municipal inventories consist of the following:

	2020	2019
Gravel and road materials	\$ 8,546,052	\$ 9,372,413
Public Works	297,894	393,561
Agricultural Service Board	38,167	45,507
	\$ 8,882,113	\$ 9,811,481

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Notes to Consolidated Financial Statements  
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5. Asset retirement obligation

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

The net present value of the estimated closure and post-closure costs were calculated using a discount rate of 2%.

The following summarizes the total net present value for the estimated costs of closure and post-closure care:

	Ranfurly	Lavoy	Mannville	2020
Opening liability	\$ 80,329	\$ 37,372	\$ 938,393	\$ 1,056,094
Liability settled during the year	(3,300)	(3,800)	(4,200)	(11,300)
Closing liability	\$ 77,029	\$ 33,572	\$ 934,193	\$ 1,044,794

The Ranfurly landfill site was closed in 2012. Reclamation was completed in 2016. It is estimated that post-closure care for the site will be required for a period of 25 years.

The Lavoy site was reclaimed in 2003. It is estimated that post-closure care for the site will be required for a period of 25 years.

The Mannville site was closed in 2013. Reclamation of the Mannville site has not yet commenced. It is estimated that post-closure care for the site will be required for a period of 25 years.

All partner municipalities of the Mannville landfill site formed East Regional Waste Transfer Station. The East Regional Waste Transfer Station became operational in 2013.

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

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COUNTY OF MINBURN NO. 27  
Notes to Consolidated Financial Statements  
Year Ended December 31, 2020

9. Accumulated surplus

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

	2020	2019
Unrestricted surplus	\$ 11,045,881	\$ 11,322,461
Restricted surplus		
Future expenditures	11,324,506	11,699,473
General capital	2,597,278	2,459,463
Lavoy water	102,337	80,967
Hamlet of Lavoy - sewer	4,907	3,283
Agricultural Service Board	3,430	33,726
Fire - Consolidated	679,657	204,658
Equipment	1,500,000	-
Vehicle - Planning & Development	5,000	-
Aerial Imagery	1,044,794	1,056,094
Landfill liability	37,753	31,249
Hamlet of Lavoy	266,931	266,931
Ace Water Corporation	188,462	222,897
County - Industry partnership	89,457	63,734
Peace Park	1,645,342	1,179,736
Bridges	30,762	25,504
Hamlet of Minburn	11,435	11,435
Hamlet of Minburn - sewer	24,177,716	24,162,277
Equity in tangible capital assets	\$ 54,629,648	\$ 52,823,878

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COUNTY OF MINBURN NO. 27  
Notes to Consolidated Financial Statements  
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10. Debt limits

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

	2020	2019
Total debt limit	\$ 26,657,600	\$ 25,764,743
Debt servicing limit	\$ 4,428,250	\$ 4,294,124

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

11. Equity in tangible capital assets

	2020	2019
Tangible capital assets (Schedule 2)	\$128,978,626	\$127,605,038
Less: Accumulated amortization (Schedule 2)	104,800,910	103,443,759
	\$ 24,177,716	\$ 24,162,277

12. Segmented disclosure

The municipality 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 as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (schedule 6).

COUNTY OF MINBURN NO. 27  
Notes to Consolidated Financial Statements  
Year Ended December 31, 2020

13. Salary and benefits disclosure

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

	2020			
	Salary (1)	Benefits & allowances (2)	2020	2019
Roger Konieczny - Reeve	\$ 68,950	\$ 18,655	\$ 85,605	\$ 87,899
Clifford Wowdzla - Deputy Reeve	57,306	18,946	74,252	73,912
Carl Ogrodnick	60,094	17,442	77,536	79,570
Eric Anderson	57,350	16,954	74,304	76,358
Richard Wagner	57,350	13,990	71,340	73,637
Tara Kuzlo	56,300	16,768	73,068	73,912
Kevin Bentley	56,300	16,768	73,068	73,912
Chief Administrative Officer	140,000	29,140 (3)	169,140	169,604
Designated Officer	112,200	22,778	134,978	134,923

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

2. Employer's share of all employee benefits and contributions or payments made on behalf of employees including 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.

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

14. Local Authorities Pension Plan

Employees of the municipality participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Public Sector Pension Plans Act. The LAPP is financed by 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 municipality 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.

Total current service contributions by the municipality to the LAPP in 2020 were \$284,344 (2019 - \$277,381). Total current service contributions by the employees of the municipality to the Local Authorities Pension Plan in 2020 were \$257,784 (2019 - \$251,342).

At December 31, 2019, the LAPP disclosed an actuarial surplus of \$7.913 billion.

COUNTY OF MINBURN NO. 27  
Notes to Consolidated Financial Statements  
Year Ended December 31, 2020

15. Financial Instruments

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

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

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

16. Budget amounts

Budget amounts are included for information purposes only and are not audited.

17. Approval of financial statements

Council and Management have approved these financial statements.

18. Pandemic risk

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and measures put in place are having multiple impacts on local, provincial, national and global economies. As at March 31, 2021, the Municipality is aware of these changes in its operations as a result of the COVID-19 crisis. Management is uncertain of the effects of these changes on its financial statements and believes that any disturbance may be temporary; however, there is uncertainty about the length and potential impact of the disturbance. As a result, we are unable to estimate the potential impact on the Municipality's operations as of the date of these financial statements.

19. Comparative figures

Some of the comparative figures have been reclassified to conform to the current year's presentation.

