



COUNCIL MEETING

MONDAY, APRIL 13, 2015

7:00 P.M.

**FOR THE REGULAR MEETING OF THE REDCLIFF TOWN COUNCIL
MONDAY, APRIL 13, 2015 – 7:00 P.M.
REDCLIFF TOWN COUNCIL CHAMBERS**

<u>AGENDA ITEM</u>	<u>RECOMMENDATION</u>
1. GENERAL	
A) Call to Order	
B) Adoption of Agenda *	Adoption
C) Accounts Payable *	For Information
D) Bank Summary to January 31, 2015 *	For Information
2. DELEGATION	
A) Derek Taylor, Partner of KPMG LLP Re: Auditor's Report	
i) Town of Redcliff	
a) Financial Statements *	For Approval & Auth. Signing Mayor/ Mun. Mgr & Dir. Finance & Admin
ii) Redcliff Cypress Regional Waste Management Authority	
a) Financial Statements *	For Approval & Auth. Signing Mayor/ Mun. Mgr & Dir. Finance & Admin
3. MINUTES	
A) Council meeting held March 23, 2015 *	For Adoption
B) Redcliff Public Library Board meeting held February 24, 2015 *	For Information
4. REQUESTS FOR DECISION	
A) Offsite Levy Bylaw and Background Report Project *	For Consideration
B) Parks and Recreation Master Plan Terms of Reference *	For Consideration
C) City of Medicine Hat 911 Emergency Dispatch Agreement *	For Consideration
D) Chamber of Commerce Sponsorship *	For Consideration

- | | | |
|----|--|-------------------|
| E) | Janitorial Services *
Re: Redcliff Public Library & Redcliff Seniors Centre | For Consideration |
|----|--|-------------------|

5. POLICIES

- | | | |
|----|--|-------------------|
| A) | Policy No. 023, Investment Policy * | For Consideration |
| B) | Policy No. 105, Vaccinations - Flu & Hepatitis Policy * | For Consideration |
| C) | Policy No. 071, Water and Sanitary Sewer Line Maintenance Policy * | For Consideration |
| D) | Policy No. 085, Highway and/or Intersection Inspection
and Maintenance Policy * | For Consideration |
| E) | Policy No. 101 Water and Sewer Service Connection Policy * | For Consideration |

6. CORRESPONDENCE

- | | | |
|----|--|-----------------|
| A) | Government of Alberta *
Re: Emergency Management Exercise (EMX15) 24-26 February, 2015 | For Information |
| B) | Redcliff Public Library *
Re: Redcliff Public Library Silent Auction | For Information |
| C) | Alberta Municipal Affairs *
Re: Qualifying projects through Municipal Sustainability Initiative (MSI) | For Information |
| D) | Partners for the Saskatchewan River Basin *
Re: Integrated Water Resource Management | For Information |
| E) | Alberta Municipal Affairs *
Re: Landfill Cell Construction grant - Intermunicipal Collaboration | For Information |
| F) | Alberta Municipal Affairs *
Re: Regional Landfill Expansion grant - Intermunicipal Collaboration | For Information |
| G) | Worker's Compensation Board *
Re: April 28 - National Day of Mourning | For Information |
| H) | Alberta Municipal Affairs *
Re: 2014 Municipal Sustainability Initiative (MSI) | For Information |

7. OTHER

- | | | |
|----|--|-----------------|
| A) | Landfill Graphs to March 31, 2015 * | For Information |
| B) | Cypress View Foundation Financial Statements * | For Information |
| C) | Memo Re: Landfill Loader * | For Information |
| D) | Council Important Meetings & Events April 13, 2015 * | For Information |

8. RECESS

9. IN CAMERA

A) Legal (1) / Intermunicipal (1)

10. ADJOURN

<u>ACCOUNTS PAYABLE</u>			
<u>COUNCIL MEETING APRIL 13, 2015</u>			
<u>CHEQUE #</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
77128	FORTY MILE GAS CO-OP LTD.	LANDFILL GAS UTILITIES	\$98.13
77129	DAN JANE VENTURES	PROPANE	\$87.00
77130	CGA ALBERTA	MEMBERSHIP FEES	\$1,065.75
77131	CENTRAL SHARPENING	SHARPEN ICE KNIFE	\$417.90
77132	C.E.M. HEAVY EQUIPMENT	LOADER REPAIRS	\$14,375.37
77133	CAMROSE & DISTRICT SUPPORT SER	DIRECTORS NETWORK REGISTRATION	\$150.00
77134	THE BOLT GUYS	DRILL BIT	\$29.36
77135	BERGER'S PLUMBING & CO.	LIBRARY URINAL REPAIR	\$249.45
77136	AMSC INSURANCE SERVICES LTD.	HEALTH SPENDING ACCOUNT	\$787.94
77137	A.G. CORE INC.	ROADCRUSH GRAVEL	\$2,865.99
77138	ACTION PARTS	BELTS, CLEANER, FILTERS	\$102.54
77139	ACKLANDS - GRAINGER INC	GLOVES, SIGNS, PROTECTANT	\$112.12
77140	ZEP SALES & SERVICE OF CANADA	PAPER TOWELS, SOAP	\$296.28
77141	WOOD, DALE	FIREARM SAFETY COURSE FEES	\$2,565.00
77142	WESTERN CANADA CEMETERY ASSOC.	ANNUAL MEMBERSHIP	\$65.00
77143	WORKERS COMPENSATION BOARD	WCB PREMIUMS	\$3,103.62
77144	KINAHAN, AMANDA	DEPOSIT REFUND	\$150.00
77145	DARLEY, KEELY	DANCE, TEEN, FAMILY NIGHTS	\$731.00
77146	CONSTANCE JONES	CONTRACTED LABOUR	\$243.75
77147	TELUS COMMUNICATION INC.	TELEPHONE SERVICE	\$19.68
77148	SOUTH COUNTRY GLASS	AUTOMATIC DOOR MAINTENANCE	\$204.75
77149	REDCLIFF BAKERY	MPS LUNCH	\$69.30
77150	PITNEY WORKS	FOLDER/STUFFER CONTRACT	\$145.77
77151	SUNCOR ENERGY PRODUCTS PARTNER	LANDFILL FUEL	\$1,444.26
77152	PARK ENTERPRISES LTD.	IN TOWN PERMITS	\$1,833.07
77153	PALLISER AIRSHED SOCIETY	PAS FEE	\$826.88
77154	PAD-CAR MECHANICAL LTD.	HVAC MAINTENANCE	\$885.52
77155	SHAW CABLE	TOWN HALL INTERNET	\$125.90
77156	MACDESIGN SCREENWORKS INC.	BYLAW HATS	\$21.00
77157	KLEARWATER EQUIPMENT AND TECHN	ISOPAC	\$1,556.10
77158	KIRK'S MIDWAY TIRE	TIRES	\$726.60
77159	JOE JOHNSON EQUIPMENT	CABIN AIR FILTER, WATER PUMP	\$1,326.48
77160	REDCLIFF HOME HARDWARE	PAINT, DRILL BITS	\$19.09
77161	HAT AGRI SERVICE	FILTERS, BELTS, BLADES	\$472.98
77162	FRANCOTYP-POSTALIA CANADA INC	POSTAGE MACHINE LEASE	\$110.09
77163	DAN JANE VENTURES	PROPANE	\$145.00
77164	DALTON, R. KIM	ICS200 TRAVEL	\$357.60
77165	CANADIAN PACIFIC RAILWAY	FLASHER CONTRACT	\$384.29
77166	COCOA BEAN CAFE	REDCLIFF/CYPRESS MEAL, MEALS ON WHEELS	\$1,637.48
77167	BROWNLEE LLP	PROFESSIONAL SERVICES	\$2,611.32
77168	BOSS LUBRICANTS	GREASE, HYDRAULIC OIL	\$1,615.53
77169	THE BOLT SUPPLY HOUSE LTD.	RAIN GEAR	\$91.35

77170	BENCHMARK GEOMATICS INC.	ASSESSMENT/APPRaisal SERVICES	\$262.50
77171	AMSC INSURANCE SERVICES LTD.	INSURANCE PREMIUMS	\$177,483.53
77172	ACTION PARTS	FILTERS	\$279.69
77173	A & B STEEL LTD	TOW STRAP, PIN ACHORS	\$134.76
77174	GARLAND, JAMIE	COFFEE SUPPLIES	\$62.92
77175	REDCLIFF HOME HARDWARE	CLEANING SUPPLIES	\$191.68
77176	MEDICINE HAT LICENCE CENTRE	VEHICLE REGISTRATION	\$84.45
77177	MEDICINE HAT NEWS	SUBSCRIPTION	\$254.99
77178	SUNCOR ENERGY PRODUCTS PARTNER	LANDFILL FUEL	\$1,582.96
77179	PITNEY WORKS	FOLDER/STUFFER CONTRACT	\$15.00
77180	PRITCHARD & COMPANY LLP	PROFESSIONAL SERVICES	\$269.33
77181	PROVINCIAL TREASURER - LAP	LAPP CONTRIBUTIONS	\$17,153.54
77182	PUROLATOR	PARTS FREIGHT	\$100.06
77183	REIMER, ERNIE	RURAL EDUCATION TRAVEL	\$403.00
77184	ROCKY MOUNTAIN EQUIPMENT CANAD	LOADER REPAIRS	\$38,610.56
77185	SHOCKWARE WIRELESS INC.	LANDFILL INTERNET	\$47.20
77186	SUMMIT MOTORS LTD	BRAKE POTS	\$120.08
77187	TELUS MOBILITY	CELL PHONE SERVICE	\$17.69
77188	HACH SALES AND SERVICE CANADA	CALIBRATIONS	\$2,352.00
77189	LOWE, MAKAEAL	DEPOSIT REFUND	\$50.00
77190	CALLAWAY, EDWARD	UT SIGN-ON REFUND	\$181.50
77191	CYCLONE DRILLING	REFUND INACTIVE UT	\$78.76
77192	GILSON, STEVE	REFUND INACTIVE UT	\$20.00
77193	WSP CANADA INC	PROFESSIONAL SERVICES	\$2,157.49
77194	RECEIVER GENERAL	STAT DEDUCTIONS	\$31,376.16
77195	TOWN OF REDCLIFF	REGULAR & COUNCIL PAY	\$81,743.86
68 CHEQUES TOTAL:			\$399,159.95

JAN 15 BANK SUMMARY

BANK SUMMARY FOR JANUARY 31, 2015

DESCRIPTION	GENERAL	PAYROLL	TOTAL
BALANCE FORWARD	\$ 397,481.87	80,288.13	477,770.00
DAILY DEPOSITS	365,470.38	147,375.41	512,845.79
DIRECT DEPOSITS	259,374.61	0.00	259,374.61
GOV'T GRANT	1,027,745.00	0.00	1,027,745.00
INTEREST EARNED	7,815.16	0.00	7,815.16
T-BILL REDEMPTIONS	0.00	0.00	0.00
OTHER DIRECT DEPOSITS	32,271.30	0.00	32,271.30
SUBTOTAL	1,692,676.45	147,375.41	1,840,051.86
CHEQUES	-1,507,968.13	-217,693.60	-1,725,661.73
ASFF QUARTERLY PAYMENTS	0.00	0.00	0.00
DEBENTURE PAYMENTS	0.00	0.00	0.00
T-BILL PURCHASES	0.00	0.00	0.00
NSF CHEQUES	-6,520.69	0.00	-6,520.69
OTHER DIRECT WITHDRAWALS	-18,161.37	0.00	-18,161.37
SUBTOTAL	-1,532,650.19	-217,693.60	-1,750,343.79
TOTAL	557,508.13	9,969.94	567,478.07
BANK CLOSING BALANCE	1,280,175.67	9,969.94	1,290,145.61
ADD:O/S DEPOSITS	74,443.71	0.00	74,443.71
LESS:O/S CHEQUES	-797,111.25	0.00	-797,111.25
TOTAL	557,508.13	9,969.94	567,478.07

INVESTMENTS

CIBC PREMIUM T-BILL FUND	5.12.02.321	9,000,000.00
CCU SHORT TERM INVEST/LANDFILL	5.12.02.126	1,512,060.89
TOTAL INVESTMENTS		10,512,060.89

Financial Statements of

TOWN OF REDCLIFF

Year ended December 31, 2014

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Town of Redcliff's management is responsible for the preparation, accuracy, objectivity, and integrity of the accompanying financial statements and the notes thereto. Management believes that the financial statements present fairly the Town's financial position as at December 31, 2014 and the results of its operations for the year then ended.

The financial statements have been prepared in accordance with Canadian public sector accounting standards. Financial statements are not precise, since they include certain amounts based on estimates and judgments. Such amounts have been determined on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintained a system of internal controls to produce reliable information to meet reporting requirements. The system is designed to provide management with reasonable assurance that transactions are properly authorized, reliable financial records are maintained, and assets are properly accounted for and safeguarded.

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

The financial statements have been audited by the independent firm of KPMG LLP, Chartered Accountants. Their report to the Members of Council of the Town of Redcliff, stating the scope of their examination and opinion on the financial statements, follows.

Jennifer Kwok
Director of Finance and Administration

Ernie Reimer
Mayor



KPMG LLP
Chartered Accountants
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Independent Auditors' Report

To the Mayor and Councillors of Town of Redcliff

We have audited the accompanying financial statements of the Town of Redcliff (the "Town") which comprise the statement of financial position as at December 31, 2014, and the statements of operations, changes in net financial assets, and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Town of Redcliff as at December 31, 2014, and its results of financial activities, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matters

The financial statements of the Town as at and for the year ended December 31, 2013 except for the matters discussed in note 2, were audited by another auditor who expressed an unmodified opinion on those statements on April 28, 2014.

A handwritten signature in black ink that reads "KPMG LLP". The signature is written in a cursive, stylized font. Below the signature is a single horizontal line.

Chartered Accountants

April 13, 2015

Lethbridge, Canada

TOWN OF REDCLIFF

Statement of Financial Position

December 31, 2014, with comparative information for 2013

	2014	2013
		(Restated - note 2)
Financial assets:		
Cash and cash equivalents (note 4)	\$ 9,686,642	\$ 11,427,188
Receivable:		
Trade and other receivables	4,546,854	2,021,268
Taxes and grants in place of taxes receivable (note 5)	4,594,589	4,984,327
Loans receivable (note 6)	965,832	464,765
Land held for resale	1,291,590	1,361,227
Other inventory for resale	23,968	24,080
Debt charges recoverable	-	12,503
	21,109,475	20,295,358
Financial liabilities:		
Accounts payable and accrued liabilities	1,405,727	554,302
Employee benefit obligation	101,826	120,136
Deferred revenue (note 9)	1,332,993	1,019,285
Long-term debt (note 10)	4,627,707	5,003,174
	7,468,253	6,696,897
Net financial assets	13,641,222	13,598,461
Non-financial assets:		
Tangible capital assets (note 8)	77,440,553	74,607,262
Prepaid expenses and deposits	32,134	87,597
Inventory held for consumption (note 7)	90,558	100,198
	77,563,245	74,795,057
Contingent liability (note 16)		
Accumulated surplus (note 12)	\$ 91,204,467	\$ 88,393,518

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Statement of Operations

Year ended December 31, 2014, with comparative information for 2013

	Budget	2014	2013 (Restated - note 2)
Revenue:			
Net municipal taxes (Schedule 3)	\$ 5,266,315	\$ 4,824,122	\$ 4,784,059
User fees and sale of goods	4,002,425	4,083,691	4,541,048
Government transfers for operating (Schedule 4)	556,550	540,793	578,275
Investment income	50,000	107,320	109,596
Other	38,150	87,721	74,482
Rentals	175,900	169,577	116,967
Penalties and cost of taxes	78,900	96,674	92,900
Total revenue	10,168,240	9,909,898	10,297,327
Expenses:			
Legislative	137,836	134,804	128,084
Administration	3,747,690	1,386,102	1,539,136
Protective services	1,421,150	1,533,938	1,420,812
Transportation services	1,008,926	3,044,361	3,097,066
Water, wastewater and waste management	2,121,799	2,469,824	2,375,376
Public health and welfare	270,357	226,531	229,651
Planning and development	470,065	621,289	461,334
Recreation and culture	1,128,176	1,088,994	1,009,213
Total expenses	10,305,999	10,505,843	10,260,672
Excess (deficiency) of revenue over expenses before the undernoted	(137,759)	(595,945)	36,655
Government transfer for capital (Schedule 4)	4,668,200	3,406,894	4,081,072
Excess of revenue over expenses	4,530,441	2,810,949	4,117,727
Accumulated surplus, beginning of year, as restated (note 2)	88,393,518	88,393,518	84,275,791
Accumulated surplus, end of year	\$ 92,923,959	\$ 91,204,467	\$ 88,393,518

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Statement of Change in Net Financial Assets

Year ended December 31, 2014, with comparative information for 2013

	Budget	2014	2013 (Restated - note 2)
Excess of revenue over expenses	\$ 4,530,441	\$ 2,810,949	\$ 4,117,727
Acquisition of tangible capital assets	-	(5,617,768)	(6,489,829)
Amortization of tangible capital assets	-	2,784,477	2,771,385
Loss on disposal of tangible capital assets	-	-	175,422
Proceeds on disposal of tangible capital assets	-	-	6,762
	-	(2,833,291)	(3,536,260)
Acquisition of inventory	-	-	(26,755)
Acquisition of prepaid expenses and deposits	-	(23,924)	(55,445)
Consumption of inventory	-	9,640	7,842
Use of prepaid expenses and deposits	-	79,387	60,783
	-	65,103	(13,575)
Change in net financial assets	4,530,441	42,761	567,892
Net financial assets, beginning of year	8,953,753	13,598,461	13,030,569
Net financial assets, end of year	\$ 13,484,194	\$ 13,641,222	\$ 13,598,461

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Statement of Cash Flows

Year ended December 31, 2014, with comparative information for 2013

	2014	2013
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 2,810,949	\$ 4,117,727
Items not involving cash:		
Amortization of tangible capital assets	2,784,477	2,771,385
Loss on disposal of tangible capital assets	-	175,422
Change in non-cash operating assets and liabilities:		
Taxes and grants in place of taxes receivable	389,738	375,590
Trade and other receivables	(2,525,586)	(410,256)
Loans receivable	(501,067)	105,965
Other inventory for resale	112	1,885
Inventory held for consumption	9,640	(18,913)
Land held for resale	69,637	146,712
Accounts payable and accrued liabilities	851,425	(727,601)
Employee benefit obligations	(18,310)	4,991
Deferred revenue	313,708	919,806
Prepaid expenses and deposits	55,463	5,337
Debt charges recoverable	12,503	-
	4,252,689	7,468,050
Capital activities:		
Acquisition of tangible capital assets	(5,617,768)	(6,489,829)
Proceeds on disposal of tangible capital assets	-	6,762
	(5,617,768)	(6,483,067)
Financing activities:		
Repayment of long-term debt	(375,467)	(952,315)
Increase (decrease) in cash and cash equivalents	(1,740,546)	32,668
Cash and cash equivalents, beginning of year	11,427,188	11,394,520
Cash and cash equivalents, end of year	\$ 9,686,642	\$ 11,427,188

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2014

1. Significant accounting policies:

The financial statements of the Town of Redcliff (the "Town") are the representations of management prepared in accordance with Canadian Public Sector Accounting Standards. Significant aspects of the accounting policies adopted by the Town are as follows:

(a) Reporting entity:

The financial statements reflect the assets, liabilities, revenue and expenses, changes in accumulated surplus 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 the 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.

(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 expenses 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 REDCLIFF

Notes to Financial Statements

Year ended December 31, 2014

1. Significant accounting policies (continued):

(d) Investments:

Investments are recorded at amortized cost. Investment premiums and discounts if incurred are amortized 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) 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.

(f) 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 arisen from the prior year.

(g) 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, and are not 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.

(h) Tax revenue:

Tax revenues result from non-exchange transaction that are paid to the Town in accordance with the laws and regulations established to provide revenue to the Town for public services. The revenue is recognized when the Town has been authorized and the taxable event has occurred.

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2014

1. 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 aggregated change in net financial assets for the year.

i. Tangible capital assets

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

Assets	Years
Land improvements	20
Buildings	25-50
Engineered structures	
Roads	15-40
Water systems	45-75
Wastewater systems	45-75
Machinery and equipment	5-25
Vehicles	10-25

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

ii. Contribution of tangible capital assets

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

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2014

1. Significant accounting policies (continued):

(i) Non-financial assets (continued):

iv. Inventory held for consumption

Inventories of materials and supplies for consumption are valued at the lower of cost or net realizable value with cost determined by the average cost method.

(j) Pension expenses:

The Town participates in a multi-employer defined benefit plan. This plan is accounted for as a defined contribution plan whereby contributions for current and past service pension benefits are recorded as expenses in the year they become due.

(k) Cash and cash equivalents:

Cash and cash equivalents includes cash on hand and short-term deposits, which are highly liquid with original maturities of less than three months from the date of acquisition.

2. Restatement of prior year:

The Town levies local improvement taxes to fund localized improvement projects. Effective for the year-ended 2013, the Public Sector Accounting Standards introduced Section 3150 Tax Revenue. This section required that local improvement taxes be recognized in revenue at the time the local improvement tax bylaw is passed. It was determined that certain local improvement taxes related to local improvement bylaws enacted in previous years had not been recognized.

The impact of the accounting adjustment resulted in an increase in accounts receivable and unrestricted net assets and a decrease in revenue for the year ended December 31, 2013. These changes have been applied retroactively.

Accounts receivable:

As previously reported, December 31, 2013	\$ 339,619
Adjustment	4,644,708

As restated December 31, 2013	\$ 4,984,327
-------------------------------	--------------

Excess of revenue over expenses:

As previously reported, December 31, 2013	\$ 4,445,085
Adjustment	(327,358)

As restated December 31, 2013	\$ 4,117,727
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TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2014

2. Restatement of prior year (continued):

Accumulated surplus 2012:	
As previously reported, December 31, 2012	\$79,303,725
Adjustment	4,972,066
As restated December 31, 2012	\$84,275,791

Accumulated surplus 2013:	
As previously reported, December 31, 2013	\$83,748,810
Adjustment	4,644,708
As restated December 31, 2013	\$88,393,518

3. Future accounting pronouncements:

The following is a summary of future accounting pronouncements. The impact of these pronouncements, if any, has not yet been determined:

i) Liability for contaminated sites:

The Public Sector Accounting Standards Board (PSAB) approved section PS 3260. This section establishes standards for reporting a liability associated with the remediation of certain contaminated sites. The section is effective for years beginning on or after April 1, 2014. The County has not yet adopted this standard or determined the effect of the adoption of this standard on its financial statements.

ii) Financial instruments, foreign currency translation and financial statements presentation:

PSAB approved sections PS 3450 financial instruments, PS 2601 foreign currency translation, and PS 1201 financial statement presentation. PS 3450 provides guidance on the recognition, measurement, presentation and disclosure of financial instruments including derivative instruments. PS 2601 provides guidance on how to account for and report financial instrument and transactions denominated in foreign currency. PS 1201 provides guidance on the adoption of a new statement in the financial statements that discloses unrealized gains and losses. These sections are effective for years beginning on or after April 1, 2016. While early adoption is allowed, all three sections must be adopted at the same time. The Town has not yet adopted these standards or determined the effect of the adoption on its financial statements.

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2014

4. Cash and cash equivalents:

	2014	2013
Cash	\$ 478,670	\$ 225,033
Temporary investments	9,207,972	11,202,155
	<u>\$ 9,686,642</u>	<u>\$11,427,188</u>

Cash and temporary investment include cash on hand and highly liquid short-term investments which are redeemable at management's discretion.

5. Taxes and grants in place of taxes receivable:

	2014	2013
Current taxes and grants in place of taxes	\$ 305,955	\$ 248,736
Local improvement taxes receivable	4,188,320	4,644,708
Arrears taxes	100,314	90,883
	<u>\$ 4,594,589</u>	<u>\$ 4,984,327</u>

6. Loans receivable:

	2014	2013
Redcliff Cypress Regional Waste Management Authority:		
- Capital	\$ 704,000	\$ 224,000
- Operating	29,383	51,082
Cypress View Foundation	182,449	189,683
Riverview Golf Club	50,000	--
	<u>\$ 965,832</u>	<u>\$ 464,765</u>

The Redcliff Cypress Regional Waste Management Authority – capital loan receivable was provided to the Authority to assist in the funding of a capital project. The Town provides administrative services and operates the Authority with Cypress County through a joint agreement. The loan is unsecured, has regular scheduled payments and bears interest at 1.725%.

The Redcliff Cypress Regional Waste Management Authority – operating loan receivable was provided to the Authority to assist in funding its operations. The loan is unsecured, due on demand and is non-interest bearing.

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2014

6. Loans receivable (continued):

The Cypress View Foundation loan receivable was a loan provided to the Cypress View Foundation to assist with their facility expansion. The loan is unsecured, with regular scheduled payments bearing interest at 5.50%.

The Riverview Golf Club loan was a loan provided to the Riverview Golf Club to assist in the purchase of equipment. The loan has regular scheduled payments and bears interest at 2.94%.

7. Inventory held for consumption:

	2014	2013
Gravel	\$ 51,135	\$ 51,676
Water	39,423	48,522
	\$ 90,558	\$ 100,198

8. Tangible capital assets:

	2014	2013
Net book value:		
Construction in progress	\$ 11,104,755	\$ 5,778,719
Land	4,956,758	4,956,758
Land improvements	453,961	495,938
Buildings	4,182,677	4,321,053
Engineered structures	53,710,700	56,018,692
Machinery and equipment	2,404,344	2,388,646
Vehicles	627,358	647,456
	\$ 77,440,553	\$ 74,607,262

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2014

9. Deferred revenue:

	2014	2013
Deferred revenue, beginning of year	\$ 1,019,285	\$ 213,899
Grants received in the year:		
Operating	459,326	756,980
Capital	3,802,069	4,707,753
Amounts recognized in revenue during the year:		
Operating	(540,793)	(578,275)
Capital	(3,406,894)	(4,081,072)
Deferred revenue balance, end of year	\$ 1,332,993	\$ 1,019,285

10. Long-term debt:

	2014	2013
Tax supported debentures – capital	\$4,627,707	\$ 5,003,174

Principal and interest repayments are as follows:

	Principal	Interest	Total
2015	\$ 364,467	\$ 204,938	\$ 569,405
2016	375,361	155,792	531,153
2017	364,553	167,777	532,330
2018	378,993	149,708	528,701
2019	309,073	131,398	440,471
Thereafter	2,835,260	655,315	3,490,575
Total	\$ 4,627,707	\$ 1,464,928	\$ 6,092,635

The debenture debt consists of various debentures repayable to the Alberta Capital Financing Authority that bear interest at rates ranging from 2.94% to 8.50% per annum (2013 – 2.94% to 8.50%), before provincial subsidy, and mature at various dates from 2015 through to 2035. The average annual interest rate is for 4.57% for 2014 (4.57% for 2013). Debenture debt is issued on the credit and security of Town of Redcliff at large.

Interest on long-term debt amounted to \$220,796 (2013 - \$250,572) which is equal to the cash payments and amounts accrued for interest on these debentures.

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2014

11. 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 Town be disclosed as follows:

	2014	2013
Total debt limit	\$ 15,555,970	\$ 15,937,028
Total long term debt	(4,627,707)	(5,003,174)
Debt limit unused	\$ 10,928,263	\$ 10,933,854
Debt servicing limit	\$ 2,592,662	\$ 2,656,171
Debt servicing	(560,405)	(599,236)
Amount of debt servicing unused	\$ 2,032,257	\$ 2,056,935

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/2000) and the debt service 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.

12. Accumulated surplus:

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

	2014	2013
		(Restated – note 2)
Unrestricted surplus	\$ 9,902,732	\$ 8,963,063
Reserves	8,488,889	9,813,864
Equity in tangible capital asset	72,812,846	69,616,591
	\$ 91,204,467	\$ 88,393,518

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2014

12. Accumulated surplus (continued):

	2014	2013
Equity in tangible capital assets:		
Tangible capital assets (Schedule 2)	\$ 117,285,412	\$ 111,667,643
Accumulated amortization (Schedule 2)	(39,844,859)	(37,060,381)
Loans related to capital assets	(4,627,707)	(5,003,174)
Debt charges recoverable	--	12,503
	<u>\$ 72,812,846</u>	<u>\$ 69,616,591</u>

13. Segmented disclosure:

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 as disclosed in note 1.

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

Segmented information has been identified based upon lines of service provided by the Town. Town services are provided by departments and their activities are reported by functional area in the body of the financial statements. Certain lines of service that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

(a) General government:

The mandate of general government includes all taxation, Council and administrative functional activities.

(b) Protective Services:

The mandate of Protective Services is to provide for the rescue and protection of people and property within the Town through effective and efficient management and coordination of emergency service systems and resources.

(c) Transportation services:

Transportation services is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, streets, walkways and lighting.

(d) Planning and development:

Planning and development is responsible for the administration of residential, commercial, industrial and agricultural development services within the Town.

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2014

13. Segmented disclosure (continued):

(e) Environmental services:

The Environmental services department is responsible for water supply and distribution services within the Town of Redcliff, as well as wastewater treatment and disposal activities and waste management functions.

(f) Public health and welfare:

Public health and welfare is responsible for programs that support individuals, families and communities. Programs and services are delivered through Family and Community Support Services.

(g) Recreation and culture:

Recreation and culture is responsible for the operation and maintenance of parks and other recreational and cultural properties within the Town, as well as support for cultural initiatives.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and the amounts that are allocated on a reasonable basis. The accounting policies in these segments are consistent with those adopted by the Town as a whole.

14. 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:

	2014			2013
	Salaries ⁽¹⁾	Benefits and Allowances ⁽²⁾	Total	Total
Mayor – Hazelaar	\$ --	\$ --	\$ --	\$ 23,403
Mayor - Reimer	25,440	141	25,581	4,639
Councillor Brown	13,540	435	13,975	13,963
Councillor Crozier	13,680	2,070	15,750	13,486
Councillor Kilpatrick	13,840	2,080	15,920	15,186
Councillor Leipert	13,090	413	13,503	1,706
Councillor Reimer	--	--	--	10,797
Councillor Solberg	13,240	434	13,674	13,483
Councillor Steinke	13,240	1,763	15,003	15,293
	\$ 106,070	\$ 7,336	\$ 113,406	\$ 111,956

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2014

14. Salary and benefits disclosure (continued):

Town Manager and acting Town Manager	\$	121,546	\$	8,385	\$	129,931	\$	136,128
Designated Officers (4 positions)	\$	326,387	\$	72,949	\$	399,336	\$	367,130

- 1) Salary includes regular base pay. For Councillor's salary includes a monthly allowance to attend special events and per diem reimbursement for authorized meetings attended.
- 2) For non-elected officials, employers 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 and long and short-term plans, as well as travel allowances.

15. Local Authorities Pension Plan:

The Town participates in a multi-employer defined pension plan. The plan is accounted for as a defined contribution 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 Pension Plans Act. The LAPP serves about 230,534 people and about 418 employers. The LAPP is financed by employer and employee contributions and 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 11.39% (10.43% in 2013) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 15.84 (14.47% in 2013) on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 10.39% (9.43% in 2013) of pensionable salary up to the year's maximum pensionable salary and 14.84% (13.47% in 2013) on pensionable salary above this amount.

Total current service contributions by the Town to the LAPP in 2014 were \$222,974 (2013 - \$223,820). Total current service contributions by the employees of the Town to the LAPP in 2014 were \$204,782 (2013 - \$214,683).

LAPP reported a deficiency of \$4.86 billion in 2013.

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2014

16. Contingent liability:

- a) The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.
- b) Various claims have been made against the Town as at December 31, 2014. If proven, it is possible that these claims may have an adverse effect on the financial position of the Town. The Town believes that these claims are without substantial merit and as such, the Town is disputing the claims. As the outcomes are not determinable at this time, no amount has been accrued in the financial statements.
- c) The Town has recognized liabilities related to certain obligations, primarily environmental and other liabilities relating to facilities, equipment and land. These liabilities are not recognized as the dates of remediation are unknown and as such the fair value of these liabilities cannot be reasonably determined.

17. Financial instruments:

The Town as part of its operations carries a number of financial instruments, such as cash and cash equivalents, accounts receivable, investments, accounts payable and accrued liabilities and long term debt. It is management's opinion that the Town is not exposed to significant interest, or currency risks arising from these financial instruments except as otherwise disclosed.

Credit risk:

The Town is subject to credit risk with respect to taxes and grants in place of taxes receivable and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Town 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 fair value of these financial instruments approximates their carrying values.

Interest rate risk:

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Town manages exposure through its normal operating and financing activities.

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2014

18. Commitments:

The Town has committed to the completion of various capital projects. The estimated completion costs of these projects total \$12,816,550, with financing to be comprised of \$6,330,020 by long-term debt, \$5,400,203 of government grants and remaining \$1,086,327 from operations and restricted surplus. These projects will be completed before the end of 2015.

19. Budget:

The budget information was approved by council on January 13, 2014.

20. Approval of financial statements:

Council and Management approved these financial statements.

TOWN OF REDCLIFF

Schedule 1 - Schedule of Changes in Accumulated Surplus

Year ended December 31, 2014, with comparative information for 2013

	Unrestricted surplus	Reserves	Equity in Tangible Capital Assets	2014	2013
Balance, beginning of year, as restated (note 2)	\$ 8,963,063	\$ 9,813,864	\$ 69,616,591	\$ 88,393,518	\$ 84,275,791
Excess of revenues over expenses	2,810,949	--	--	2,810,949	4,117,727
Transfer to reserves	(4,491,994)	4,491,994	--	--	--
Transfer from reserves	199,201	(199,201)	--	--	--
Acquisition of tangible capital assets internal	--	(5,617,768)	5,617,768	--	--
Amortization of capital assets	2,784,477	--	(2,784,477)	--	--
Principal repayment of capital debt	(375,467)	--	375,467	--	--
Change in debt charges recoverable	12,503	--	(12,503)	--	--
Balance, ending of year	\$ 9,902,732	\$ 8,488,889	\$ 72,812,846	\$ 91,204,467	\$ 88,393,518

TOWN OF REDCLIFF

Schedule 2 - Schedule of Tangible Capital Assets

Year ended December 31, 2014, with comparative information for 2013

	Construction in progress	Land	Land improvements	Buildings	Engineered structures	Machinery and equipment	Vehicles	2014
Cost:								
Balance, beginning of year	\$ 5,778,720	\$ 4,956,758	\$ 608,352	\$ 7,075,480	\$ 87,533,385	\$ 4,006,336	\$ 1,708,613	\$ 111,667,644
Acquisition of tangible capital assets	5,326,035	--	--	--	--	216,626	75,107	5,617,768
Transfer to Waste authority	--	--	(13,727)	--	--	13,727	--	--
Balance, end of year	11,104,755	4,956,758	594,625	7,075,480	87,533,385	4,236,689	1,783,720	117,285,412
Accumulated amortization:								
Balance, beginning of year	--	--	112,413	2,754,427	31,514,693	1,617,690	1,061,158	37,060,381
Annual amortization	--	--	28,251	138,376	2,307,992	214,655	95,204	2,784,478
Balance, end of year	--	--	140,664	2,892,803	33,822,685	1,832,345	1,156,362	39,844,859
Net book value of tangible capital assets	\$ 11,104,755	\$ 4,956,758	\$ 453,961	\$ 4,182,677	\$ 53,710,700	\$ 2,404,344	\$ 627,358	\$ 77,440,553

TOWN OF REDCLIFF

Schedule 2 - Schedule of Tangible Capital Assets (continued)

Year ended December 31, 2014, with comparative information for 2013

	Construction in progress	Land	Land improvements	Buildings	Engineered structures	Machinery and equipment	Vehicles	2013
Cost:								
Balance, beginning of year	\$ 1,091,809	\$ 4,956,758	\$ 449,309	\$ 7,046,641	\$ 86,818,627	\$ 3,488,530	\$ 1,662,440	\$ 105,514,114
Acquisition of tangible capital assets	6,658,088	--	159,042	28,839	1,031,534	537,328	46,174	8,461,005
Construction completed	(1,971,178)	--	--	--	--	--	--	(1,971,178)
Disposal of tangible capital assets	--	--	--	--	(316,776)	(19,522)	--	(336,298)
Balance, end of year	5,778,719	4,956,758	608,351	7,075,480	87,533,385	4,006,336	1,708,614	111,667,643
Accumulated amortization:								
Balance, beginning of year	--	--	88,138	2,616,339	29,325,556	1,451,829	961,249	34,443,111
Annual amortization	--	--	24,275	138,088	2,328,415	180,698	99,909	2,771,385
Accumulated amortization on disposals	--	--	--	--	(139,278)	(14,837)	--	(154,115)
Balance, end of year	--	--	112,413	2,754,427	31,514,693	1,617,690	1,061,158	37,060,381
Net book value of tangible capital assets	\$ 5,778,719	\$ 4,956,758	\$ 495,938	\$ 4,321,053	\$ 56,018,692	\$ 2,388,646	\$ 647,456	\$ 74,607,262

TOWN OF REDCLIFF

Schedule 3 - Schedule of Property and Other Taxes

Year ended December 31, 2014, with comparative information for 2013

	Budget	2014	2013 (Restated – note 2)
Taxation:			
Real property taxes	\$ 6,649,930	\$ 6,660,889	\$ 6,594,681
Linear property taxes	154,000	154,102	122,427
Local improvement taxes	456,600	--	130,003
Other revenues	--	3,345	3,259
	7,260,530	6,818,336	6,850,370
Requisitions:			
Alberta School Foundation Fund	1,926,658	1,926,657	1,999,075
Cypress View Foundation	67,557	67,557	67,236
	1,994,215	1,994,214	2,066,311
Net municipal taxes	\$ 5,266,315	\$ 4,824,122	\$ 4,784,059

TOWN OF REDCLIFF

Schedule 4 - Schedule of Government Transfers

Year ended December 31, 2014, with comparative information for 2013

	Budget	2014	2013
Transfers for operating:			
Federal government	\$ 1,000	\$ 47,401	\$ 1,000
Provincial government	544,850	482,682	566,565
Other local government	10,700	10,710	10,710
	556,550	540,793	578,275
Transfers for capital:			
Provincial government	4,668,200	3,406,894	4,081,072
	\$ 5,224,750	\$ 3,947,687	\$ 4,659,347

TOWN OF REDCLIFF

Schedule 5 - Schedule of Consolidated Expenditures by Object

Year ended December 31, 2014, with comparative information for 2013

	Budget	2014	2013
Consolidated expenditures by object:			
Salaries, wages and benefits	\$ 3,214,459	\$ 3,019,803	\$ 2,954,829
Contracted and general services	1,638,975	1,574,848	1,347,716
Materials, goods and utilities	2,567,975	2,627,309	2,437,181
Provisions for allowances	11,500	6,130	5,256
Transfers to boards and organizations	285,960	270,143	315,473
Bank charges	3,330	2,337	2,838
Interest on long-term debt	223,800	220,796	250,572
Amortization of tangible capital assets	2,660,000	2,784,477	2,771,385
Loss on disposal of tangible capital assets	--	--	175,422
	\$ 10,605,999	\$ 10,505,843	\$ 10,260,672

TOWN OF REDCLIFF

Schedule 6 - Schedule of Segmented Disclosures

Year ended December 31, 2014, with comparative information for 2013

	General government	Protective services	Transportation services	Planning and development	Recreation and culture	Environmental services	Public health and welfare	2014 Total	2013 Total
(Restated - note 2)									
Revenue:									
Net municipal taxes	\$ 4,824,122	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 4,824,122	\$ 4,784,059
Government transfers	53,877	324,654	1,501,944	--	58,111	1,900,000	109,101	3,947,687	4,659,347
User fees and sales of goods	68,426	80,876	14,238	485,226	198,056	3,216,156	20,713	4,083,691	4,541,048
Investment income	107,320	--	--	--	--	--	--	107,320	109,596
Penalties and costs on taxes	80,268	--	--	--	--	16,406	--	96,674	92,900
Rentals	--	139,266	--	30,311	--	--	--	169,577	116,967
Other revenues	78,126	--	--	--	8,500	--	1,095	87,721	74,482
	5,212,139	544,796	1,516,182	515,537	264,667	5,132,562	130,909	13,316,792	14,378,399
Expenses:									
Contract and general services	549,394	67,934	294,643	348,157	122,157	140,982	51,581	1,574,848	1,347,716
Salaries and wages	641,594	257,487	594,511	252,630	457,690	748,701	67,190	3,019,803	2,954,829
Goods and supplies	27,565	1,109,411	205,224	6,090	173,522	1,044,014	61,483	2,627,309	2,437,181
Transfers to local Boards	22,503	--	--	--	202,572	--	45,068	270,143	315,473
Long-term debt interest	220,796	--	--	--	--	--	--	220,796	250,572
Other expenses	2,688	--	--	--	(90)	5,868	--	8,466	183,516
	1,464,540	1,434,832	1,094,378	606,877	955,851	1,939,565	225,322	7,721,365	7,489,287
Net revenue, before amortization	3,747,599	(890,036)	421,804	(91,340)	(691,184)	3,192,997	(94,413)	5,595,427	6,889,112
Amortization expense	56,366	99,106	1,949,983	14,412	133,143	530,259	1,209	2,784,478	2,771,385
Net revenue	\$ 3,691,233	\$ (989,142)	\$ (1,528,179)	\$ (105,752)	\$ (824,327)	\$ 2,662,738	\$ (95,622)	\$ 2,810,949	\$ 4,117,727

Financial Statements of

**REDCLIFF CYPRESS
REGIONAL WASTE
MANAGEMENT AUTHORITY**

Year ended December 31, 2014

**KPMG LLP**

500 Lethbridge Centre Tower
400-4th Avenue South
Lethbridge Alberta T1J 4E1
Canada

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Fax (403) 380-5760
Internet www.kpmg.ca

INDEPENDENT AUDITORS' REPORT

To the Director of Redcliff Cypress Regional Waste Management Authority

We have audited the accompanying financial statements of Redcliff Cypress Regional Waste Management Authority, which comprise the statement of financial position as at December 31, 2014, the statements of operations, changes in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Redcliff Cypress Regional Waste Management Authority as at December 31, 2014, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



Page 2

Other Matter

The financial statements of the Redcliff Cypress Regional Waste Management Authority as at and for the year ended December 31, 2013 were audited by another auditor who expressed an unmodified opinion on those statements on April 28, 2014.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Accountants

April 13, 2015
Lethbridge, Canada

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statement of Financial Position

December 31, 2014, with comparative information for 2013

	2014	2013
Assets		
Current assets:		
Accounts receivable	\$ 163,875	\$ 129,208
Inventory	8,077	10,443
	<u>171,952</u>	<u>139,651</u>
Restricted cash (note 3)	1,185,035	1,941,974
Tangible capital assets (note 2)	4,874,160	2,699,403
	<u>\$ 6,231,147</u>	<u>\$ 4,781,028</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities	\$ 86,945	\$ 88,570
Due to Cypress County (note 5)	704,000	224,000
Due to Town of Redcliff (note 5)	704,000	275,082
	<u>1,494,945</u>	<u>587,652</u>
Net assets:		
Unrestricted net assets	85,007	-
Restricted net assets (note 6)	1,185,035	1,941,974
Invested in tangible capital assets	3,466,160	2,251,402
	<u>4,736,202</u>	<u>4,193,376</u>
	<u>\$ 6,231,147</u>	<u>\$ 4,781,028</u>

See accompanying notes to financial statements.

On behalf of the Board:

_____ Director

_____ Director

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statement of Operations

Year ended December 31, 2014, with comparative information for 2013

	2014 Budget	2014	2013
Revenues:			
Tonnage charge	\$ 907,600	\$ 1,316,309	\$ 1,264,849
Interest earned on reserve investment	15,000	9,433	13,382
Other revenue	18,800	10,934	18,804
	941,400	1,336,676	1,297,035
Expenses:			
Administrative and management	343,750	354,702	326,433
Contracted engineering	110,000	46,896	46,389
Contracted services	28,000	32,229	16,954
Fuel	85,000	121,247	97,059
Insurance	14,000	17,364	16,384
Interest on long-term debt	17,000	613	13,131
Office	12,300	9,216	8,851
Professional fees	6,500	4,500	5,045
Repairs and maintenance	24,500	53,930	61,302
Scale and equipment contract	20,000	4,418	17,318
Small tool and equipment	12,500	4,509	3,450
Utilities	5,700	4,884	4,879
Amortization	112,500	139,342	138,301
	791,750	793,850	755,496
Excess of revenues over expenses from operations	149,650	542,826	541,539
Repayment of deficit contribution	-	-	113,543
Excess of revenues over expenses	\$ 149,650	\$ 542,826	\$ 427,996

See accompanying notes to financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statement of Changes in Net Assets

Year ended December 31, 2014, with comparative information for 2013

	Invested in tangible capital assets	Restricted net assets	Unrestricted net assets	2014	2013
Balance, beginning of year	\$ 2,251,402	\$ 1,941,974	\$ -	\$ 4,193,376	\$ 3,765,380
Excess of revenue over expenses	-	-	542,826	542,826	427,996
Interfund transfers	1	1,557,160	(1,557,161)	-	-
Loan addition - Landfill cell	(1,408,000)	-	1,408,000	-	-
Principal repayment on excavation loan	448,000	-	(448,000)	-	-
Purchase of capital assets	2,314,099	(2,314,099)	-	-	-
Current year amortization of capital assets	(139,342)	-	139,342	-	-
Balance, end of year	\$ 3,466,160	\$ 1,185,035	\$ 85,007	\$ 4,736,202	\$ 4,193,376

See accompanying notes to financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statement of Cash Flows

Year ended December 31, 2014, with comparative information for 2013

	2014	2013
Cash provided by (used in):		
Operations:		
Excess of revenues over expenses	\$ 542,826	\$ 427,996
Items not involving cash:		
Amortization	139,342	138,301
Accounts receivable	(34,667)	18,857
Inventory	2,366	(731)
Accounts payable and accrued liabilities	(1,625)	24,887
	648,242	609,310
Financing:		
Proceeds from (repayment of) due to Town of Redcliff	428,918	(75,013)
Proceeds from (repayment of) due to Cypress County	480,000	(32,000)
	908,918	(107,013)
Investing:		
Restricted cash usage (additions)	756,939	(453,306)
Purchase of tangible capital assets	(2,314,099)	(48,991)
	(1,557,160)	(502,297)
Increase in cash	-	-
Cash, beginning of year	-	-
Cash, end of year	\$ -	\$ -

See accompanying notes to financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 2014

Nature of operations:

Redcliff Cypress Regional Waste Management Authority's (the "Authority") primary operations consists of the ownership of capital assets for the provision of waste disposal and the accumulation of reserves for future replacement of those assets.

1. Significant accounting policies:

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profits. The Authority's significant accounting policies are as follows:

(a) Cash and cash equivalents:

Cash and cash equivalents consist of cash, bank overdrafts and investments in money market or other short-term instruments or investments with a maturity of less than 90 days. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

(b) Revenue recognition:

The Authority follows the deferral method of accounting for contributions. Externally restricted contributions are recognized as revenue in the year in which the related expenses are recognized. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on the same basis as the amortization expense related to the capital asset. Externally restricted investment income is recognized as revenue in the year in which the related expenses are recognized, internally restricted investment income is recognized as revenue when earned.

The Authority recognized revenue generated by tonnage charges and other services when an agreement to provide services is in place, the services have been rendered, the price is determinable and collection of the related receivable is probable.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2014

1. Significant accounting policies (continued):

(c) Non-financial assets:

Capital assets are recorded at cost and are shown as reduction in unrestricted net assets when acquired unless provided for by debentures, capital grants or restricted net assets.

Amortization is recorded on capital assets and is calculated using the straight line method using the following annual rates. In the year of acquisition one half of the annual amortization is charged:

Asset	
Buildings	25-50 years
Equipment	15-25 years
Land Improvements	20-25 years

The estimated useful lives of assets are reviewed by management and adjusted if necessary.

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

(d) Landfill restricted net assets:

Restricted net assets comprises of funds set aside for future pit excavation, treatment of waste, and building and equipment replacements. When capital expenditures are incurred restricted net assets will be transferred to unrestricted net asset to offset the purchases.

(e) Closure and treatment of restricted net assets:

Pursuant to the Alberta Environment Protection and Enhancement Act, the Authority is required to properly maintain and close all landfill sites. The closure requirements are funded through the closure and treatment reserves over the estimated remaining life of the landfill based on usage. These reserves are included in restricted net assets and will be transferred to unrestricted net assets as costs are incurred during the closure and post-closure process.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2014

1. Significant accounting policies (continued):

(f) Contributed services:

Contribution of materials and services are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials and services are used in the normal course of the Authority's operations and would otherwise have been purchased.

(g) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Authority has elected to carry fixed income securities, including bonds and similar financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Authority determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Authority expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future year, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2014

1. Significant accounting policies (continued):

(h) Use of estimates:

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profits requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amounts of tangible capital assets and allowance for doubtful accounts. Actual results could differ from those estimates.

2. Tangible capital assets:

	Cost	Accumulated amortization	2014	2013
Land	\$ 389,222	\$ -	\$ 389,222	\$ 389,222
Buildings	203,454	113,282	90,172	95,163
Equipment	1,950,929	789,969	1,160,960	1,220,422
Land Improvements	1,304,360	396,558	907,802	959,595
Work-in-progress	2,326,004	-	2,326,004	35,001
	\$ 6,173,969	\$ 1,299,809	\$ 4,874,160	\$ 2,699,403

3. Restricted cash

Restricted cash consists of \$300 in petty cash (2013 - \$300) and \$1,184,735 (2013 - \$1,941,674) in high interest savings earning interest at 0.60% (2013 - 0.70%). Market value approximates the carrying value

4. Risks related to financial instruments

The Authority is subject to credit risk through trade accounts receivable. At December 31, 2014, the Authority had trade accounts receivable of \$81,793 (2013 - \$82,693) due from two customer (2013 - four) representing approximately 50% (2013 - 64%) of total trade accounts receivable.

It is management's opinion that unless otherwise noted, the Authority is not exposed to any significant interest, currency, or market risk arising from its financial instruments.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2014

5. Related party balances and transactions :

The Town of Redcliff and Cypress County are members of the Authority, and as such, have been identified as related parties. At December 31, 2014, the Authority has \$704,000 (2013 - \$224,000) due to Cypress County and \$704,000 (2013 - \$275,082) due to the Town of Redcliff. These amounts are interest bearing at 1.725% (2013 - 2.23%).

During the year, the Authority received tonnage revenue from the Town of Redcliff totaling \$65,863 (2013 - \$57,854) and from Cypress County totaling \$13,207 (2013 - \$17,346). All transactions entered into by the related parties were in the normal course of operations and were recorded at the exchange value which is the amount of consideration established and agreed to by the related parties, representing normal rates charged on similar transactions to unrelated parties.

Included in receivables is \$4,549 (2013 - \$2,715) tonnage charge from the Town of Redcliff, and \$909 (2013 - \$nil) tonnage charge from Cypress County.

Included in payables is \$29,383 (2013 - \$51,082) due to the Town of Redcliff.

6. Restricted net assets

Restricted net assets is comprised of the following:

	2014	2013
Landfill restricted net assets	497,392	1,307,414
Closure and treatment restricted net assets	687,643	634,560
	1,185,035	1,941,974

7. Budget information

The budget information presented in these financial statements is based upon the 2014 budget which was accepted as information by the Board on January 13, 2014.

8. Approval of financial statements

These financial statements have been approved by the Board and Management.

**MINUTES OF THE REGULAR MEETING OF THE REDCLIFF TOWN COUNCIL
MONDAY, MARCH 23, 2015 7:00 P.M.**

PRESENT:

Mayor	E. Reimer	
Councillors	C. Brown, L. Leipert	
	C. Crozier, J. Steinke	
	D. Kilpatrick, E. Solberg	
Municipal Manager	A. Crofts	
Manager of Legislative & Land Services	S. Simon	
Manager of Engineering	K. Minhas	(left meeting at 7:39 p.m.)
Director of Community & Protective Services	K. Dalton	(arrived at 7:09 p.m., left at 7:48 p.m.)
Director of Finance & Administration	J. Kwok	(left meeting at 7:48 p.m.)

ABSENT:**1. GENERAL**

Call to Order

A) Mayor Reimer called the regular meeting to order at 7:00 p.m.

2015-0126 Adoption of Agenda

B) Councillor Leipert moved the agenda be adopted as amended. Further that one additional item be added to the agenda as "Item 7 (A) Labour (2)". - Carried.

2015-0127 Accounts Payable

C) Councillor Brown moved the following 79 general vouchers in the amount of \$319,048.62 be received for information. - Carried.

ACCOUNTS PAYABLE**COUNCIL MEETING MARCH 23, 2015**

<u>CHEQUE #</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
76924	COCOA BEAN CAFE	MEALS ON WHEELS	\$747.02
76925	CMA ALBERTA	MEMBERSHIP FEES	\$987.00
76926	CITY OF MEDICINE HAT	CITY UTILITIES	\$6,754.06
76927	CIBC VISA	FEB VISA	\$27,319.33
76928	CENTRAL SHARPENING	SHARPEN ICE KNIFE	\$231.00
76929	C.E.M. HEAVY EQUIPMENT	HEATER & HYDRAULIC PARTS	\$975.81
76930	CANSEL	PLOTTER PAPER	\$251.66
76931	CANADIAN ENERGY	BATTERIES	\$327.54
76932	BROWN, CHERE	RURAL HEALTH ACTION PLAN TRAVEL	\$96.60
76933	ATRON REFRIGERATION & AIR COND	COMPRESSOR SERVICE CALL	\$89.25
76934	ACTION PARTS	BATTERIES, AIR & OIL FILTERS	\$500.90

76935	ACE LANDSCAPING	FEB RCMP SNOW REMOVAL	\$1,260.00
76936	WOOD, DALE	ALBERTA HUNTER EDUCATION COURSE	\$2,375.00
76937	TRICO LIGHTING PRODUCTS	STRIP LIGHTS	\$214.83
76938	NEUFELD, ANNA	REFUND UTILITY DEPOSIT	\$100.00
76939	MBSI CANADA	HOSTED BACKUP & WIRELESS SECURITY	\$1,659.45
76940	THE WAY CHRISTIAN MISSION FELL	FACILITY DEPOSIT REFUND	\$175.00
76941	RITE-WAY FENCING	REFUND UTILITY DEPOSIT	\$100.00
76942	TELUS MOBILITY	CELL SERVICE	\$527.84
76943	TELUS COMMUNICATION INC.	PHONE SERVICE	\$1,678.27
76944	SOUTH COUNTRY GLASS	DROP-IN CENTRE & SENIORS CENTRE DOORS	\$204.75
76945	SHOCKWARE WIRELESS INC.	LANDFILL INTERNET	\$256.15
76946	SANATEC ENVIRONMENTAL	LANDFILL SEPTIC TANK	\$147.00
76948	REDCLIFF BAKERY	COOKIES	\$45.20
76949	SUNCOR ENERGY PRODUCTS PARTNER	LANDFILL FUEL	\$1,437.60
76950	NAPA PARTS & PIECES MEDICINE H	AIR FILTERS	\$321.70
76951	LETHBRIDGE MOBILE SHREDDING	FEB SHREDDING	\$46.20
76952	JOE JOHNSON EQUIPMENT	MOWER BLADES, BEARINGS, CONVEYER	\$3,972.87
76953	INDUSTRIAL MACHINE INC.	CLUTCH, PUMP IMPELLOR	\$1,123.78
76954	REDCLIFF HOME HARDWARE	DRILL BITS, PAINT	\$45.44
76955	HAT AGRI SERVICE	WEATHER STRIPPING	\$61.32
76956	FARMLAND SUPPLY CENTER LTD	BLEACH, HYDRAULIC HOSE & COVER	\$234.18
76957	EPCOR ENERGY SERVICES INC.	LANDFILL ELECTRIC	\$184.98
76958	DAN JANE VENTURES	PROPANE	\$87.00
76959	CANADIAN PACIFIC RAILWAY	FLASHER CONTRACT	\$616.00
76960	CORIX WATER PRODUCTS LIMITED P	WATER METERS & SUPPLIES	\$3,825.84
76961	DR. HELGAARD VAN DER MERWE	PHYSICIAN SERVICE CONTRACT	\$64,309.00
77085	ALBERTA MUNICIPAL CLERKS ASSOC	MEMBERSHIP FEES	\$160.00
77086	A.G. CORE INC.	CRUSHED GRAVEL	\$6,050.13
77087	ALBERTA URBAN MUNICIPALITIES A	MEMBERSHIP FEES	\$5,816.82
77088	THE BOLT SUPPLY HOUSE LTD.	ICE MELT	\$355.95
77089	BROWNLEE LLP	PROFESSIONAL SERVICES	\$1,150.70
77090	CANSEL	PLOTTER INK	\$279.85
77091	CPA CANADA	CPA STANDARDS & GUIDELINES	\$156.45
77092	CITY OF MEDICINE HAT	CITY UTILITIES	\$19,849.54
77093	CANADIAN PACIFIC RAILWAY	VANDALISM REPAIRS	\$392.36
77094	DAN JANE VENTURES	PROPANE	\$145.00
77095	FARMLAND SUPPLY CENTER LTD	CAMLOCK	\$38.94
77096	FINNING (CANADA) A DIVISION OF	IDLER PULLEY & BELT	\$360.71
77097	RECEIVER GENERAL	PAYROLL STAT DEDUCTIONS	\$31,225.15
77098	FRANCOTYP-POSTALIA CANADA INC	POSTAGE RIBBON & SEALER	\$193.27
77099	HARV'S JANITORIAL SERVICES	FEB JANITORIAL SERVICE	\$3,386.25
77100	REDCLIFF HOME HARDWARE	SAFETY KIT, CHAINSAW OIL & PARTS	\$598.04
77101	HYDRACO INDUSTRIES LTD.	MECHANICAL SERVICE & REPAIR	\$202.03

77102	KIRK'S MIDWAY TIRE	TIRES	\$5,717.25
77103	LETHBRIDGE HERALD	FEBRUARY ADVERTISING	\$402.15
77104	SHAW CABLE	INTERNET SERVICE	\$261.19
77105	SUNCOR ENERGY PRODUCTS PARTNER	LANDFILL FUEL	\$8,685.22
77106	PRIME PRINTING	NEWSLETTER FOLDING	\$101.85
77107	PRITCHARD & COMPANY LLP	PROFESSIONAL SERVICES	\$1,027.69
77108	PROVINCIAL TREASURER - LAP	LAPP CONTRIBUTIONS	\$16,731.88
77109	PUROLATOR	PARTS FREIGHT	\$68.04
77110	ROSENAU TRANSPORT LTD	PARTS FREIGHT	\$68.39
77111	SCHAFER, DARRELL	RRSP	\$397.04
77112	SKRIVER, DOUG	LANDFILL FIREFIGHTING COURSE TRAVEL	\$471.72
77113	SUMMIT MOTORS LTD	PARTS & LABOUR	\$8,016.24
77114	TELUS COMMUNICATION INC.	PHONE SERVICE	\$38.03
77115	TELUS MOBILITY	CELL SERVICE	\$120.32
77116	TRIPLE R EXPRESS	PARTS FREIGHT	\$67.20
77117	MOBILE MINI CANADA	SEA CANS	\$9,765.00
77118	GAJJAR, VYOM	VARIOUS MILEAGE	\$52.90
77119	MCMENEMY, DAVID	ICE RENTAL REFUND	\$105.00
77120	CERTIFIED LABORATORIES	RED AEROSOL	\$219.40
77121	TOWN OF REDCLIFF	REGULAR PAYROLL	\$65,617.60
77122	TOWN OF REDCLIFF - LANDFILL	LANDFILL TONNAGE	\$3,734.43
77123	VOLUNTEER ALBERTA	MEMBERSHIP FEES	\$80.00
77124	XEROX CANADA LTD.	PHOTOCOPIER MAINTENANCE & ENGINEERING METER	\$333.40
77125	ROCKY MOUNTAIN EQUIPMENT CANAD	BACKHOE RENTAL	\$3,150.00
77127	ROCKY MOUNTAIN EQUIPMENT CANAD	BOOM DAMAGE INSPECTION	\$165.92
79 CHEQUES TOTAL:			\$319,048.62

2. MINUTES

- 2015-0128 Council meeting held March 9, 2015 **A)** Councillor Steinke moved the minutes of the Council meeting held March 9, 2015 be adopted as presented. - Carried.
- 2015-0129 Redcliff Public Library Board meeting held January 27, 2015 **B)** Councillor Crozier moved the minutes of the Redcliff Public Library Board meeting held January 27, 2015 be received for information. - Carried.
- 2015-0130 Municipal Planning Commission meeting held March 18, 2015 **C)** Councillor Kilpatrick moved the minutes of the Municipal Planning Commission meeting held March 18, 2015 be received for information. - Carried.
- 2015-0131 Redcliff Family & Community Support Services meeting held March 10, 2015 **D)** Councillor Leipert moved the minutes of the Redcliff Family & Community Support Services meeting held March 10, 2015 be received for information. - Carried.

- | | | |
|-----------|---|---|
| 2015-0132 | Redcliff & District Recreation Services Board meeting held March 16, 2015 | E) Councillor Solberg moved the minutes of the Redcliff & District Recreation Services Board meeting held March 16, 2015 be received for information. - Carried. |
| 2015-0133 | Subdivision & Development Appeal Board meeting held March 11, 2015 | F) Councillor Steinke moved the minutes of the Subdivision & Development Appeal Board meeting held March 11, 2015 be received for information. - Carried. |
| 2015-0134 | Cypress View Foundation meeting held February 4, 2015 | G) Councillor Brown moved the minutes of the Cypress View Foundation Board meeting held February 4, 2015 be received for information. - Carried. |
| 2015-0135 | Cypress View Foundation meeting held February 11, 2015 | H) Councillor Steinke moved the minutes of the Cypress View Foundation Board meeting held February 11, 2015 be received for information. - Carried. |
| 2015-0136 | Shortgrass Library System meeting held November 26, 2014 | I) Councillor Crozier moved the minutes of the Shortgrass Library System meeting held November 26, 2014 be received for information. - Carried. |
| 2015-0137 | Shortgrass Library System meeting held December 10, 2014 | J) Councillor Kilpatrick moved the minutes of the Shortgrass Library System meeting held December 10, 2014 be received for information. - Carried. |

3. REQUESTS FOR DECISION

- | | | |
|-----------|---|---|
| 2015-0138 | Economic Development Strategy | A) Councillor Leipert moved that the Town of Redcliff work, in coordination with the EDA, to organize an open house (facilitated by the EDA) for the Redcliff Business community and to establish dates for an Economic Development Strategy/Visioning session for Council on May 2, 2015 from 9:00 a.m. to 3:00 p.m. - Carried. |
| 2015-0139 | Water Distribution System Enhancement Grant Application (SCF) | B) Councillor Crozier moved that the Town of Redcliff submit a grant application through the Small Communities Fund (SCF), under the grant terms of the Alberta Building Canada Program, to the Government of Alberta to partially fund 66.66% of the construction of a new Potable Water reservoir with Pump Station north of the TransCanada Highway #1, to meet with the pressure losses and fire demand in the water distribution system as identified in the Multi Yearly Capital Improvement Plan (MYCIP) of the Town, with an estimated cost of \$2,700,000.00 plus GST. Further that the municipality utilize the Municipal Sustainability Initiative (MSI) Capital grant to fund the remaining 33.34% of the proposed project. The initiation and completion of this project would be dependent upon being successful with the grant applications. - Carried. |

2015-0140 Wastewater System
Enhancement Grant Application
(SCF)

C) Councillor Leipert moved that the Town of Redcliff discuss and upgrade the sewer outfall capacity in the City of Medicine Hat as identified in the Multi Yearly Capital Improvement Plan (MYCIP) of the Town, at an estimated budget amount of \$3.0 Million. Further that the administration submit an application to Municipal Affairs to partially fund this construction through the Small Communities Fund (SCF) terms under Alberta Building Canada Fund program announced by the Government of Canada and Alberta. The remaining budget for the construction to be funded from the Municipal Sustainability Initiative (MSI) Capital grant. - Carried.

Manager of Engineering left the meeting at 7:39 p.m.

2015-0141 Off Leash Dog Park

D) Councillor Solberg moved that the Town of Redcliff create an off leash dog park area along and south of the existing river valley trail (980m) as indicated in the proposed off leash trail sketch, furthermore, that Administration prepare amendments to the Town of Redcliff's Bylaw No. 1627/2009 for the licensing, regulating and confinement of dogs. - Carried.

Director of Finance & Administration and Director of Community & Protective Services left the meeting at 7:48 p.m.

2015-0142 Janitorial Services Contract

E) Councillor Kilpatrick moved to rescind motion 2014-0592 which states: *"Councillor Leipert moved to authorize Administration to award the contract for Janitorial Services for Town Hall, Public Services Building and the Protective Services Building to Advantage Cleaning in an amount of \$2,595.00/month conditional to Advantage Cleaning meeting the security clearance requirements of the RCMP for the Protective Services Building. The term of the contract shall be from January 1, 2015 to December 31, 2017. Further that the Manager of Legislative & Land Services be authorized to sign the agreement. And further that Administration request quotes from Advantage Cleaning for the Redcliff Public Library and Redcliff Seniors Centre."* Further to authorize Administration to award the contract for Janitorial Services for Town Hall, Public Services Building and the Protective Services Building to Harv's Janitorial in an amount of \$3,225.00/month. The term of the contract shall be from April 1, 2015 to December 31, 2015. Further that the Manager of Legislative & Land Services be authorized to sign the agreement. - Carried.

4. CORRESPONDENCE

2015-0143 Gordon Memorial United Church letter received March 10, 2015
Re: Blessing of the Bikes, Sunday, May 3, 2015

A) Councillor Solberg moved correspondence from Gordon Memorial United Church received March 10, 2015 regarding the Blessing of the Bikes Service on Sunday, May 3, 2015, be received for information. Further that the request for permission for a temporary road closure of 4th Avenue between 2nd and 3rd Street SE for Blessing of the Bikes Service on Sunday, May 3, 2015 from 10:00 a.m. to 1:00 p.m. be approved. And further that the Public Services Director be authorized to deposit barricades at the Church on Friday and retrieve them on Monday morning allowing the Church committee to place and remove the barricades to facilitate a temporary closure of 4th Avenue SE. - Carried.

2015-0144 Alberta Recreation & Parks Association letter dated March 6, 2015
Re: ARPA's Excellence Series

B) Councillor Crozier moved the Alberta Recreation & Parks Association letter dated March 6, 2015 regarding ARPA's Excellence Series, be received for information. - Carried.

2015-0145 Alberta Recreation & Parks Association letter dated March 6, 2015
Re: Professional Development - Spring Sessions

C) Councillor Kilpatrick moved the Alberta Recreation & Parks Association letter dated March 6, 2015 regarding Professional Development - Spring Sessions, be received for information. - Carried.

5. OTHER

2015-0146 Municipal Manager Report March 23, 2015

A) Councillor Solberg moved the Municipal Manager Report of March 23, 2015, be received for information. - Carried.

2015-0147 Councillor Report to Council March 23, 2015

B) Councillor Steinke moved the Councillor Report to Council of March 23, 2015, be received for information. - Carried.

2015-0148 Mayor's Report to Council March 23, 2015

C) Councillor Leipert moved the Mayor's Report to Council of March 23, 2015, be received for information. - Carried.

2015-0149 Council Important Meetings & Events March 23, 2015

D) Councillor Solberg moved the Council Important Meetings & Events March 23, 2015 be received for information. - Carried.

6. RECESS

Mayor Reimer called for a recess at 7:56 p.m.

Mayor Reimer reconvened the meeting at 8:02 p.m.

7. IN CAMERA

- 2015-0150 Councillor Solberg moved to meet In Camera at 8:03 p.m.
- Carried.
- 2015-0151 Councillor Leipert moved to return to regular session at 8:18 p.m. - Carried.
- 2015-0152 Councillor Solberg moved to accept the resignation of Tim Reimer from the Redcliff & District Recreation Services Board dated March 19, 2015. Further to appoint Karen Worrell to the Redcliff & District Recreation Services Board with a term to expire December 31, 2015. - Carried

8. ADJOURNMENT

- 2015-0153 Adjournment Councillor Crozier moved to adjourn the meeting at 8:18 p.m.
– Carried.

Mayor

Manager of Legislative and Land Services

REDCLIFF PUBLIC LIBRARY BOARD

Minutes

February 24th, 2015 7:30 PM

Vision Statement

The Redcliff Public Library is your doorway to reading, dreaming, and inspiring family literacy.

Attending: Catharine Richardson, Brian Lowery, Matt Stroh, Robin Corry, Lana Kuystermans, Dianne Smith, Jim Steinke

Also attending: Tracy Weinrauch, Recording Secretary

Not in attendance: Brian Pattison, Valarie Westers

Call to order: 7:30 pm

Additions/Deletions to Agenda: - Add estimate for new shelving to new business

- Add new logo to new business
- Add RISE Network agreement to new business
- Add AB Government Municipal Affairs annual survey to new business

Approval of Agenda: Jim moved to approve the agenda as amended. All in favor. Carried.

Approval of Minutes for January meeting: Matt moved to approve the minutes. All in favor. Carried.

Accounts Payable: Lana moved for information only. All in favor. Carried.

Financial Statements for January For information only: Lana moved for information only. All in favor. Carried.

Library Manager's Report: Attached. Robin moved to approve for information only. All in favor. Carried.

Correspondence: - SLS Library Stats – more information will be made available at the next meeting. Jim motioned to accept for information only. All in Favor. Carried

Policies Report: - Nothing to report

Financial Report: - 2014 year-end is currently being reviewed by Tammy Grue.

Personnel Report: - Nothing to report

Needs Assessment Review: Nothing to report

Friends of the Library (FRPL): Silent auction update – the retail value of items donated currently exceeds \$1500.00.

Board Member Recruitment: - Nothing to report.

ALTA (Alberta Library Trustees Association) Report: - Nothing to report

RECEIVED
APR 09 2015
TOWN OF REDCLIFF

Ongoing Maintenance Projects: The urinal was broken, Town of Redcliff Public Works had a plumber come in to fix it and was back up and running in about 4 days.

Old & Unfinished Business: - Emergency Plan is still ongoing

New Business: - Dianne made a motion for Gordon Harth to be our Volunteer of the Year. All in favor. Carried.

The estimate for the last phase of new shelving from Foothills Systems is \$9411.02. Tracy is completely confident that we can raise the full amount through the FRPL's fundraising efforts and our grant applications.

Mark made the motion that we pay the 25% deposit needed to order the new shelving. All in favor. Carried. This last phase of shelving should give us enough room to expand our collection for the next 5 years.

The RISE Network agreement has had the fee increased from \$980.00 up to \$1000.00.

Robin made a motion to approve the revised agreement. All in favor. Carried.

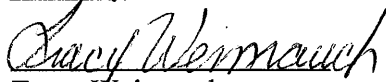
The annual survey for public libraries by the AB Government has been completed.

Brian made a motion to approve and submit our completed survey to the AB Government Municipal Affairs. All in favor. Carried.

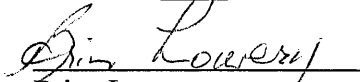
Next Regular meeting: March 31st, 2015 @ 7:30 pm.

Jim moved for adjournment at 8:25 pm.

Secretary


Tracy Weinrauch

Chair


Brian Lowery

Librarian's Report

Circulation for January was 2307 books, 11 children's audios & kits, 25 Blu-rays, 676 DVDs, 70 talking books, 67 CD's, 277 magazines, 5 games, and 313 Overdrive checkouts.

JANUARY STATS

	<u>ADULT</u>	<u>CHILD</u>	<u>A/V</u>	<u>PERIODICALS</u>	<u>TOTAL</u>	<u>TO DATE</u>	<u>OVERDRIVE</u>
2015	1290	1017	854	277	3438	3438	313
2014	1929	1282	914	298	4423	<u>4431</u>	<u>249</u>
						-993	64

COMPUTER USAGE

All Internet computers

January had 606 half hour sessions (An average of 20 per day) and 671 Wi-Fi sessions.

As of February 17th, 2015 we have taken in \$443.00 in membership fees.

I will be attending a 2 hour Twitter Tutorial with Petra from Shortgrass through the Chamber of Commerce on March 26th.

Rod Myrchak starts on staff March 2nd.

We are starting to prepare for the Summer Reading Program.

The Buy-A-Book donation program is under way. So far we have received \$100.00 in donations for the project. In the next week or two the bookworm should be making its way to the wall and the staff will be getting t-shirts to help promote the program.

I will be putting in a shift with MHPL at the Trade show to represent RPL.

The Southern Alberta Library Conference is on March 20-21, at which I will be presenting a session with Diane MacNaughton on our LEGO @ the Library program.

I am also attending the Bow Island Municipal Library 40th anniversary open house on February 19th. Unfortunately, I cannot attend the wine & cheese reception in the evening of the same day.

TOWN OF REDCLIFF REQUEST FOR DECISION (RFD)

DATE: April 13, 2015

PROPOSED BY: Manager of Engineering and Manager of Legislative & Land Services

TOPIC: Offsite Levy Bylaw and Background report preparation proposals

PROPOSAL: Award of the contract

BACKGROUND:

Included in the 2015 budget was funds set aside for the development of an offsite levy bylaw (which includes sufficient background report information in support of the offsite levy bylaw). Implementation of an offsite levy bylaw is one avenue (fair and appropriate) to consider in funding infrastructure as growth occurs. As such, it is important that the Town prepare and implement such a bylaw and utilize the appropriate and professional support discussed below (as offsite levy bylaw development can become rather technical).

The Town of Redcliff requested proposals from four selective engineering and planning firms to prepare an offsite levy bylaw with an appropriate background report. The proposal submitting companies were Associated Engineering, BSEI, CORVUS Business Advisors and ISL Engineering with their fees as follows.

Associated Engineering: \$ 28,358.00 (did not provide provision for legal drafting and preparation of bylaw as outlined in the Town issued RFP).

BSEI: \$ 39,015.00

CORVUS Business Advisors: \$ 42,000.00 (plus additional \$3600.00 for legal drafting and preparation of bylaw as outlined in the Town issued RFP).

ISL Engineering: \$ 45,278.00 (plus additional \$21,095.00 for optional financial analysis).

All of the above proposals are within the approved budget (with exception of ISL Engineering if the optional financial analysis is included). The proposals were reviewed by the Engineering and Legislative and Land Services Department Heads and rated based on the criteria outlined in the Request for Proposal Evaluation. The proposals were evaluated based on relevant experience, resource availability and consultants experience relevant to offsite levy bylaws, reputation of service to previous clients, technical qualification, proposed schedule, proposed methodology, and cost.

Upon completion of this evaluation it was clear that all proponents have the ability, on varying levels, to complete the preparation of the Town's Offsite Levy Bylaw and Background report preparation. Nonetheless, there was variance in proposed methodologies, experience levels, and understanding of the RFP requirements. Understanding the RFP requirements is important as Administration hopes to mitigate/minimize any potential future requests for additional funds to complete the project. CORVUS Business Advisors appears to exemplify the most

comprehensive understanding of the RFP requirements as well as having significant experience, accompanied by satisfied references (approximately 35 municipalities) in relation to this proposed project. The CORVUS Business Advisors proposal also include such components as training key staff (Finance, Engineering, and Legislative & Land Services) in relation to continual updating relevant and required information in an effort to retain and update Offsite Levy model.

Based on the evaluation, CORVUS Business Advisors achieved the highest percent score and is recommended for award of this project.

POLICY/LEGISLATION:

Excerpt from Policy 38, Purchasing Policy states the following:

Tenders and Quotes

Any person making purchases on behalf of the Town of Redcliff shall exercise good stewardship of Town funds in making purchases. They shall endeavor to obtain quality products at the best price using reasonable methods and time constraints. However, when the amount of any purchase of materials, goods or services exceeds the sum of \$5,000.00, competitive quotations for the supply of the materials, goods, or services shall be obtained.

The Town of Redcliff also follows the guidelines as outlined in the New West Partnership agreement in relation to procurement requirements and values. The amounts listed where a tender must be sought according to the agreement is as follows:

\$75,000 or greater for goods;
\$75,000 or greater for services; or
\$200,000 or greater for construction.

In regard to tenders and competitive quotations, in the event the authorized personnel feel the lowest bid received is not the best option to accept, the bids must be forwarded to Council for consideration.

STRATEGIC PRIORITY:

This project is ultimately a policy based mechanism that can be developed and implemented for the Town as it experiences growth. It will have a long term effect in relation to future infrastructure funding.

OPTIONS:

1. Award the Offsite Levy Bylaw and Background Report project to CORVUS Business Advisors in an amount of \$42,000 plus GST and an additional \$3,600 plus GST for bylaw preparation through CORVUS's recommended legal advisors. The remaining \$4,400 of the approved budget be utilized for as contingency for unseen expenses during the preparation of the report.
2. Award the Offsite Levy Bylaw and Background Report Project excluding preparation of an offsite levy bylaw to Associated Engineering in the amount of \$28,358.00 plus GST.


RECOMMENDATION:

Engineering Department and Legislative and Land Services Department recommend Option 1.

SUGGESTED MOTIONS:

1. Councilor _____ moved that Town of Redcliff award the Offsite Levy Bylaw and Background Report Project to CORVUS Business Advisors in the amount of \$42,000 plus GST and \$3,600.00 plus GST for bylaw preparation through CORVUS's recommended legal advisors. Further the remaining \$4,400 of the approved budget be utilized for contingency for unseen expenses during the preparation of the report/bylaw.
2. Councilor _____ moved that Town of Redcliff award the Offsite Levy Bylaw and Background Report Project excluding preparation of an offsite levy bylaw to Associated Engineering in the amount of \$28,358.00 plus GST.

SUBMITTED BY:


Department Head


Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS ____ DAY OF _____ AD. 2015

TOWN OF REDCLIFF REQUEST FOR DECISION

DATE: April 13th, 2015

PROPOSED BY: Director of Community and Protective Services

TOPIC: Terms of Reference for Parks and Recreation Master Plan

PROPOSAL: Consider the proposed terms of reference for the in-house development of a Parks and Recreation Master Plan.

BACKGROUND:

The Town does not have a current Parks and Recreation Master Plan that has been adopted by Council. The Parks and Recreation Master Plan will need to harmonize with recommendations from other recent policy documents, including the 2010 Municipal Development Plan and the 1997 Redcliff and District Community Recreation Master Plan.

The Master Plan provides a strategic framework that will guide future recreation and parks decisions and at the same time give direction with respect to certain services and facilities that have been identified as priorities. The Master Plan is not a commitment to spend. Those decisions are made by Council as part of the defined budget process and over the course of Councils ongoing deliberations. Although approximate cost estimates for the key recommendations will be included in the report, they are provided for planning purposes only – giving Council, Staff and partners a guide as to orders of magnitude costing.

The Town of Redcliff will engage the Community and Protective Services Department in the development of a comprehensive Parks and Recreation Master Plan. The Plan will be a long range planning document that will provide direction for managing and developing parks and recreation facilities, programs, infrastructure, resources, and investment over a 20 year horizon. The Master Plan process will assess the status of parks and recreation within the Town of Redcliff and plan a future that reflects the values and needs of the community.

STRATEGIC PRIORITIES:

The project / initiative is relevant to and will contribute to realizing Priority No. 2 – Recreation Master Plan: Terms of Reference as per the Strategic Priorities Plan adopted by Council on February 9th, 2015.

ATTACHMENTS:

Proposed Terms of Reference for the Parks and Recreation Master Plan

OPTIONS:

1. The Town of Redcliff adopt the attached Parks and Recreation Master Plan Terms of Reference.

2. To continue status quo without an established Parks and Recreation Master Plan.

RECOMMENDATION:

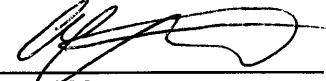
Option 1

SUGGESTED MOTION(S):

1. Councillor _____ moved that the Town of Redcliff adopt the proposed Parks and Recreation Master Plan Terms of Reference.
2. Councillor _____ moved that the request for Parks and Recreation Master Plan Terms of Reference be referred to Community and Protective Service's for further review and amendments.

SUBMITTED BY:


Department Head


Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS _____ DAY OF _____ AD. **2015.**

TERMS OF REFERENCE

Parks and Recreation Master Plan

INTRODUCTION

The Town of Redcliff seeks to engage the Community and Protective Services Department in the development of a comprehensive Parks and Recreation Master Plan. The Parks and Recreation Master Plan will be a long range planning document that will provide direction for managing and developing parks and recreation facilities, programs, infrastructure, resources, and investment over a 20 year horizon. The Parks and Recreation Master Plan process will assess the status of parks and recreation within the Town of Redcliff and plan a future that reflects the values and needs of the community.

PROJECT DESCRIPTION

The Town of Redcliff is known as "The Greenhouse Capital of the Prairies," a healthy participation rate in traditional parks and recreation activities, Redcliff is hoping to be known as a destination for non-traditional recreationists and tourists including mountain bikers, kayakers, canoers, and many others. The 2015 Parks and Recreation Master Plan will need to address the unique character of parks and recreation in Redcliff.

Redcliff is blessed with magnificent views of the South Saskatchewan River and its red shale cliffs overlooking the picturesque river views. Located along the Trans Canada Hi-Way in the southeast corner of Alberta, the community borders the City of Medicine Hat and Cypress County. Besides employment, Medicine Hat also provides Redcliff with many other amenities such as convenient access to shopping; recreation; medical and education facilities. As is evident, Medicine Hat's has a tremendous effect on the Redcliff.

Recreation and Community Services are viewed as vital components in developing strong neighbourhoods and developing healthy citizens. The many recreation and community programs and services offered throughout the Town demonstrate our collective priority to achieve our potential as individuals, neighbourhoods, and a vibrant and healthy town. We are committed to a partnership approach which links the best of our resources of volunteers, staff, agencies and government to commit to working together to maximize the benefits of recreation for everyone.

While the Town does not currently have a current Parks and Recreation Master Plan, recommendations from the 1997 Redcliff and District Community Recreation Plan should be reviewed and considered in the development of the 2015 Master Plan. The Parks and Recreation Master Plan will need to harmonize with recommendations from other recent policy documents, including the 2010 Municipal Development Plan.

Major issues identified may include, but are not limited to:

- sufficient supply of playing fields, parks, and recreation facilities;
- funding, ownership, and management of facilities;
- location of recreation facilities and programs within the Town, potential improvements, or partnerships with other agencies/stakeholders; and,
- incorporation of new parks, such as the proposed revamping existing River Valley Trails, into a multi-use approach (mountain bike system and hiking trails which are low environmental impact uses).

The 2015 Parks and Recreation Master Plan is a highly anticipated plan. Some parks and recreation issues that have arisen in the last year have been deferred to the master planning process. The Parks and Recreation Master Plan will address the needs of a very diverse range of recreation users. The plan will have a large impact on the community of Redcliff, not just for the everyday quality of life of residents, but also for ensuring that amenities and infrastructure are in place to host a range of recreational events in Redcliff, and to provide for tourist needs. The Master Plan will be the key leading document for how to transform Redcliff into a recreation destination.

Purpose

To develop a clear and concise plan that will provide direction to the Town's staff and Council for future development, redevelopment, and enhancement of the Town's parks system, open spaces, recreation facilities, and recreation programs. This process is to include an analysis of current and forecasted needs, clear recommendations, and an implementation strategy for a twenty year period from 2015 – 2035.

Document

The Master Plan document should be concise, user friendly, innovative and visionary, with the end user in mind, making it a useful tool in parks and recreation planning for the Town of Redcliff. The Master Plan document should be structured in four parts: background information, analysis, recommendations, and implementation. The Community and Protective Services Department will be responsible for ensuring community/Council support for the Parks and Recreation Master Plan recommendations.

Scope of Work

The scope of work for this project includes, but is not limited to, the following tasks:

1. Visioning

Develop clear and concise 2035 Parks and Recreation Vision and Guiding Principles through consultation with staff, the public, agencies/stakeholders, and Council. The Vision developed will form the core of parks and recreation decision-making criteria.

2. Consultation

Consult with residents and agencies/stakeholders, as well as staff and Council, to ensure incorporation of ideas and feedback into the Master Plan. The Community and Protective Services Department should:

- ensure the style of consultation is inclusive;
- provide meaningful opportunities for input;
- make all relevant information about the planning process readily available to the public;
- present information in a clear, concise, and easy to understand format; and,
- accurately and objectively record and assess public input.

Consultation will include a public survey as well as a questionnaire(s). The following parties will be consulted:

- a. a Steering Committee made up of the Redcliff and District Recreation Services Board;

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- b. the general public, along with specific user groups:
- Traditional recreation (i.e. soccer, swimming, baseball, hockey, etc.);
 - non-traditional recreation (i.e. mountain bike skills, water sports, BMX, outdoor enthusiasts, ultimate Frisbee etc.); and,
 - Other groups (i.e. youth, accessibility representatives, stewardship groups, outdoor recreation for profit business, dog walking companies, etc.);
- c. agencies / stakeholders, comprised of Prairie Rose School District, Medicine Hat College, Alberta Parks, City of Medicine Hat, Cypress County, and others; and,
- d. Mayor and Council.

Survey - Consultation will include a public survey. The Community and Protective Services Department will be required to produce and manage a random-sample survey in sufficient size to ensure accepted statistical standards of reliability and validity for Redcliff's population size. The scope of work includes the development of general demographic data, which will assist in determining needs, priorities, and financial support for current services. Questions should be well-conceived in order to gain the information required for analysis and recommendations. The Community and Protective Services shall be responsible for the production of the survey instrument, including layout, structure, and wording of the survey in order to elicit public response to current and future community recreation needs. The Community and Protective Services Department will determine whether the survey should be administered via phone or mail.

Questionnaire – The Community and Protective Services Director will develop one or more questionnaires, for distribution to stakeholder groups, user groups/special interest groups, and staff. Questions should be well-conceived in order to gain the information required for analysis and recommendations. These groups will then be provided with the Draft Plan and asked to provide feedback electronically.

Administration will consolidate the data from the public survey and questionnaire(s) and formulate reports, both in raw data form and summary report. Administration will produce a consolidated report and executive summary on the results. This report will be inserted as an appendix to the final Parks and Recreation Master Plan document.

3• Parks and Recreation Background Information

Review, summarize, and provide key findings of the following background areas of parks and recreation:

- a. benefits, trends, and best practices;
- b. demographics (demographic information will be provided to 2035, and include seniors, children, cultural groups, and other users of parks and recreation services);
- c. parks and recreation inventory - Town staff will work in conjunction to develop a clear inventory of parks and open spaces. On a parcel-by-parcel basis, the parks system is classified under different zoning types within the Town, as part of the master planning exercise, Municipal staff will do an internal book-keeping exercise to review all park classifications (i.e. some drainage areas are classified as park space, but serve no park function);
- d. financial review of current facilities' cost recovery, fees, and charges, and financial resources impacting the existing park and open space system;
- e. environmental information related to parks;
- f. issues and opportunities.

4• Parks and Open Space Analysis and Recommendations

Analyze, then make recommendations regarding parks and open space. Include the following:

- a. identify opportunities and deficiencies in the parks and open space system. Complete an analysis of issues such as:
 - geo-physical character;
 - parks and open space infrastructure, infrastructure need and life-cycle (the Town will provide its Tangible Capital Assets Inventory);

- functional capacity, including the role that lands outside the traditional park system play in the open space network, greenways, four-season park planning, and underutilized park and open space.
- b. Assess the parks and open space system in relation to the vision developed, including:
- park space best use;
 - user experience;
 - opportunities that the Town may be missing now
 - events in parks (i.e. large community events such as Redcliff Days, small events such as weddings, management and booking issues, explore the need for amenities, such as outdoor washrooms and showers); and,
 - the park system from a holistic viewpoint (i.e. if we are wishing to attract tourists, is there sufficient space provided for RVs to stay overnight?).
- c. Review the existing Parks and Open Space Classification System and determine whether it is relevant to Redcliff in 2015, or whether a new classification system should be adopted.
- d. Identify appropriate parks and open space development standards and targets (i.e. thresholds based on area, population, comparable municipalities, etc.). Prior to adoption, these standards will be reviewed by staff, Redcliff and District Recreation Services Board and possibly Council. The Town of Redcliff's unique recreational characteristics will require unique and well-conceived park and open space standards. Consider park and open space accessibility and access to surrounding parks under other jurisdictions.
- e. Determine current and future needs:
- field availability/ field users;

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- a specific look at Eastside plan;
 - community "wants" versus needs (i.e. water park, horseshoe pit, parks with exercise equipment, par 3 golf course, frisbee court, beach volleyball, dog parks, trailheads, community gardens, sports courts, water access, urban plazas, access to regional parks);
 - potential opportunities for partnerships with other organizations within the Municipality for use of their amenities/ facilities
 - environmental management -balance of recreational use of parks and open space with sustainable ecological needs; and,
 - Municipal-owned land of sufficient size for long-term operations and maintenance requirements.
- f. Review revenue generation in parks:
- whether revenue is sufficient to meet visitor needs, event needs, and governance;
 - a comparison to other municipalities for benchmarks and targets for cost recovery;
 - determine whether the Town should be managing certain existing areas (i.e. campground), and whether the Town should take on new ones;
 - park usage or potential of park usage by businesses (i.e. yoga, boot camp, dog walkers, etc.); and,
 - Event/ programming advertising.
- g. Provide clear direction, recommendations, and priorities for Redcliff's park and open space system for the period 2015 - 2035. Create a parks and open space development and redevelopment program. The program should include:
- guidelines and priorities for strategic parkland acquisition to accommodate increased growth and demand, as well as existing deficiencies;
 - identification of opportunities to address unmet needs in the park and open space system;
 - a framework for future decision-making regarding park development;
 - maintenance and operational priorities to reflect current and future demands;

- Opportunities to increase the effectiveness, efficiency, and coordination of parks planning and operations.

5. Recreation Facilities Analysis and Recommendations

Analyze, then make recommendations regarding recreation facilities. Include the following:

- a. Identify opportunities and deficiencies in the recreation system - complete an analysis of issues:
 - determine service gaps for all age groups (i.e. arts and culture, youth, seniors);
 - determine barriers to participating in recreation services offered, such as transportation, space, and location; and, accessibility.
 - inventory existing services provided through local societies, community groups, cultural groups, schools, health and associated facilities, locally and regionally, to assess duplication with provision of Municipal services.
- b. Assess the recreation system in relation to the vision developed. Recognize where the system meets that vision and where there are shortfalls. Analyze:
 - recreation trends (i.e. gathering places for visiting with families and friends, for eating, etc.); and,
 - patterns of facility use specific to Redcliff (i.e. empty facilities during the day due to people working outside the Community)
- c. Develop appropriate recreation facility targets (i.e. Based on area, population, comparable municipalities, etc.).
- d. Determine current and future needs:
 - identify the current demands for recreation and cultural services and facilities;
 - identify emerging needs;
 - determine facility deficiencies based on the existing inventory and facility age, community needs, and projected population growth;

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- identify facility utilization/functional capacity in relation to demands (current and future trends);
 - assess the need for new facilities to meet the community's needs, as well as visitors' and event needs;
 - analyze best use of limited facilities (i.e. Recreation programming vs. large events);
 - determine the potential for increased use if the facilities were improved or repurposed and,
- e. Review revenue generation in recreation:
- review fees and charges for appropriateness to community financial capacity, cost recovery, and expectations;
 - assess opportunities for additional revenue sources (i.e. could space be leased to restaurants, trainers, or health professions during non-peak hours?);
 - determine the need for inclusive recreation services and financial access programs;
 - determine financial priorities regarding operations, trends, recreation services, and facilities;
- f. Provide recommendations and priorities for the Town's recreation system for the period 2015- 2035. Include:
- identification of population hubs for prospective programming locations and prospective facilities; and
 - determination if there is need for community oversight of service delivery (i.e. a Board or advisory committee).

6. Recreation Program Analysis and Recommendations

Analyze and make recommendations regarding recreation programming, in both indoor

and outdoor spaces. At the moment, most recreation programming in the Town of Redcliff is focused at the Rec-Tangle arena and Aquatic Center. There is a desire to spread recreation programming throughout the community, into each neighbourhood, and look at the creative use of facilities by other organizations during off-peak hours. Analyze recreation fees and charges to ensure they are in-line with other municipalities.

7. Implementation Plan

Develop an Implementation Plan, including life-cycle planning based on functionality and population growth, and a summary of prioritized recommendations.

8. Costs and funding sources

Identify order of magnitude costs for recommendations and prepare a Funding Strategy that identifies potential funding sources. Examine projected capital and operating costs for recommended parks, facilities, and services. Include the following:

- a. Parks Capital Plan: Develop a detailed capital works plan for parks and open spaces, providing cost estimates for parks improvements and capital works. This information will assist in the Redcliff's in long range planning.
- b. Identify potential partnerships with agencies, stakeholders, and community groups that will ensure resources are available to implement the recommendations.
- c. Investigate the benefit of private industry partnering with the Town on services, or on leasing space (i.e. food services or Aquatic services offered in new hotel construction).
- d. Determine community desire to borrow to upgrade facilities.

9. Mapping

The GIS technician will be responsible for coordinating a range of mapping and inventory, analysis, and recommendation information.

Methodology and Schedule

Date	Task	Meeting	Deliverable
April 2015	Start-up Meeting Background Review	Start-up meeting with Redcliff and District Community Recreation Plan	
June 2015	Begin Consultation	Open House #1	
	Initiate Survey	Targeted Interviews with user groups	
		Interviews with Town Staff	Presentation Material
		Introduce project to Council and gather input	Background review and summary
	Assess inventory and opportunities		
July 2015	Finish Survey		
August 2015	Summarize Data		First-round summary, including survey
September 2015	Complete analysis / Develop recommendations	Present analysis and recommendations to Recreation Services Board	
October 2015	2 nd Round Consultation	Open House #2	Open House presentation material and second round consultation
November 2015	Finalize recommendations		
	Present Draft	Present Draft to Recreation Services Board	Draft Parks and Recreation Master Plan
December 2015	Make revisions to Draft	Present Final to Council	Final Parks and Recreation Master Plan

Meetings and Presentations

For all meetings, the department will record meeting minutes and distribute to the Director of Community and Protective Services. The Parks and Recreation Master Plan collaboration process will include but not be limited to:

1. Regular teleconference calls with Recreation Services Board members. The Director will work closely with Town Staff in preparing the Master Plan and liaise directly with the Recreation Services Board members on a regular basis. Monthly emails will ensure consistent project updates and clear communication. Additional communications may be necessary.
2. Meeting with the Redcliff and District Recreation Services Board at key milestones as determined by the departments work program and schedule. The Director will attend a minimum of three meetings with the Recreation and District Recreation Services Board to:
 - introduce the project and gather input;
 - present the analysis and recommendations; and,
 - present the Draft Plan and gather feedback.
3. Attending and coordinating a minimum of two public consultation events (including preparation of materials/ display boards) to:
 - introduce the project and gather input; and
 - present the Draft Plan and gather feedback.
4. Presenting the Draft Plan to the Municipal Manager and Redcliff Town Council. This will include a PowerPoint presentation reporting to Senior Management and Town Council on the results and recommendations of the consultation process.
5. Presenting the Final Plan to Senior Management and Town Council. This will include a PowerPoint presentation.

Required Project Deliverables

- a. background review summary;
- b. all open house display and presentation materials;
- c. first and second round consultation summary, including survey summary;
- d. Draft Parks and Recreation Master Plan document; and,
- e. Final Parks and Recreation Master Plan document:

Background Document Review

The following documents should be included in the background review:

- Town of Redcliff Parks and Recreation Master Plan (1997)
- Town of Redcliff Municipal Sustainability Plan (2010)
- FCSS Redcliff Survey “Being Human Services”
- Town of Redcliff Municipal Development Plan (2010)
- Redcliff Community Directory (2012)
- Tangible Capital Assets Inventory
- Land Use Bylaw 1698
- Fees, Rates, and Charges Bylaw 1795

TOWN OF REDCLIFF REQUEST FOR DECISION

DATE: April 13th, 2015

PROPOSED BY: Director of Community and Protective Services

TOPIC: 911 Emergency Dispatch Agreement

PROPOSAL: Consider the proposed terms of the three year E-911 Dispatch Services Agreement with the City of Medicine Hat

BACKGROUND:

The Town of Redcliff is currently under contract with the City of Medicine Hat to provide emergency 911 dispatching for our fire services. Over the last couple months the City of Medicine Hat did a review of their E-911 service that they provide to neighboring municipalities, (ie. Town of Redcliff, Cypress County and County of 40 Mile).

To highlight the changes in the E-911 Dispatch Services Agreement from the previous agreement;

- Increase of the per capita levy from \$1.34 fixed over three years to \$1.75 with annual increase of 2.5% over the three year term.
- The termination clause has been added that allows Redcliff to terminate the agreement on thirty days' notice in the event that the City of Medicine Hat has failed to comply with any of its obligations.
- Standard Operating Procedures (SOP) for Municipality's expectation, and the right to request the applicable City of Medicine Hats' Standard Operating Procedure.
- Complaint Procedure has been added that tracks concerns and complaints through the use of an Incident / Comment Report.

In comparing other fire related emergency 911 services agreements, the City of Grand Prairie charges \$2.25 per capita with a base rate of \$2800 per fire hall and a 4% annual increase. City of Lethbridge charges \$3.14 per capita with an annual 3% increase. East Central Dispatch (Wainwright) charges \$2.50 per capita fixed over their agreement term.

POLICY / LEGISLATION:

The proposed contract introduces a rate increase of \$0.41 per capita, however a reallocation of (approximately \$2000) funds within the existing 2015 protective services budget is feasible.

STRATEGIC PRIORITIES:

The project / initiative is an essential operating tool in providing the fire related service.

ATTACHMENTS:

E 911 Dispatch Services Agreement with the City of Medicine Hat
Incident / Comment Report

OPTIONS:

1. The Town of Redcliff enter into an agreement with the City of Medicine Hat for the provision of E911 Dispatch Services.
2. To develop a request for proposal on providing the 911 dispatch services.


RECOMMENDATION:

Option 1

SUGGESTED MOTION(S):

1. Councillor _____ moved to adopt the proposed E911 Dispatch Services Agreement with the City of Medicine Hat. Further that the Municipal Manager and the Mayor be authorized to sign the agreement.
2. Councillor _____ moved that the Community and Protective Services Department draft a request for proposal for E-911 Dispatch Services and distribute to 911 providers.

SUBMITTED BY:


Department Head


Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS _____ DAY OF _____ AD. 2015.

E 9-1-1 DISPATCH SERVICES AGREEMENT

THIS AGREEMENT made this _____ day of _____, 2015

BETWEEN:

CITY OF MEDICINE HAT, a municipal corporation pursuant to the *Municipal Government Act* of the Province of Alberta.

(hereinafter referred to as “the City”)

OF THE FIRST PART

AND:

, a municipal corporation pursuant to the *Municipal Government Act* of the Province of Alberta.

(hereinafter referred to as “the Municipality”)

OF THE SECOND PART

PREAMBLE

- A. Pursuant to the provisions of, *inter alia*, Section 54 of the *Municipal Government Act* R.S.A. 2000, c. M-26, a municipality may provide any service or thing that it provides in all or part of the municipality in another municipality with the agreement of the other municipality.
- B. The parties hereto wish to enter into an agreement pursuant to which the City will provide certain emergency 9-1-1 dispatch services to the Municipality.
- C. The City and the Municipality acknowledge and agree that it is desirable that the City provide such specified emergency 9-1-1 dispatch services to the Municipality in accordance with the terms and conditions set out in this Agreement.

NOW THEREFORE IN CONSIDERATION of the mutual covenants, terms and conditions contained herein, the parties hereto agree as follows:

ARTICLE I

1.1 Definitions

In this Agreement the following words and expressions shall have the meaning set forth unless inconsistent with the subject matter of the context:

- (a) “Service Area” means that geographic area located within the municipal boundaries of the Municipality, as they exist from time to time.

- (b) “E9-1-1 Dispatch Service” means the receipt of all fire 9-1-1 calls and the dispatch and/or transfer of such calls to the appropriate department for response in accordance with the standard operating procedure of the City in existence from time to time.
- (c) “Medical Co-Response Dispatch Service (MCR)” means the receipt of all medical 9-1-1 calls that require the co-response of firefighters trained as Medical Co-Responders and the dispatch and/or transfer of such calls to the appropriate department for response in accordance with the standard operating procedure of the City in existence from time to time.
- (d) “SOP” means the standard operating procedures which may from time to time be established by the City to implement the provision of the Services, as hereinafter defined.
- (e) “TDD Service” means service provided to hearing and speech impaired customers who have the equipment required to connect to the emergency 9-1-1 system.
- (f) “Pre-arrival Fire Service” means providing instructions prior to the arrival of a fire department when a situation is considered serious or life-threatening. Instructions shall be according to City protocol and provided by individuals qualified as Emergency Fire Dispatchers.
- (g) “Services” means E9-1-1 Dispatch Service, MCR Dispatch Service, TDD Service, and Pre-arrival Fire Service.

ARTICLE II

2.1 **Engagement**

The Municipality hereby agrees to engage the City to provide the Municipality with the Services, and the City hereby agrees to provide the Municipality with the Services on the terms and conditions set out in this Agreement.

2.2 **Conditions Precedent**

This Agreement is expressly subject to:

- (a) the approval of the City and the Municipality in accordance with the *Municipal Government Act* (Alberta);
- (b) the approval of the Canadian Radio and Telecommunications Commission (“CRTC”), if required; and
- (c) any other approvals, permits, or licenses required by law.

2.3 Term of Agreement

The term of this Agreement is three (3) years commencing January 1, 2015 and expiring December 31, 2017 (the "Term"), unless renewed as provided herein or unless terminated earlier as provided herein.

2.4 Extension

This Agreement shall be automatically extended for successive terms of three (3) years each (each such three year term is an "Extension Term") on the same terms and conditions herein (except as to the amount of service fees), and subject to the following:

- (a) not later than six (6) months prior to the expiry of the then current term, or such other date as the parties may mutually agree upon in writing, the parties must agree, in writing, on the service fees that will be payable to the City by the Municipality during the upcoming Extension Term. If the parties are unable to reach agreement on the service fees payable to the City by the Municipality during the upcoming Extension Term on or before the deadline stipulated in the preceding sentence, then this Agreement shall terminate upon expiry of the then current term; or
- (b) if, at least six (6) months prior to the expiry of the then current term, either party gives written notice to the other party of its intention not to extend this Agreement, then this Agreement shall terminate upon expiry of the then current term.

2.5 Termination

In the event that the City decides in its sole discretion that it is not reasonably practicable or feasible for the City to continue to provide the Services to the Municipality due to:

- (a) decisions or orders of a court, the CRTC or any other regulatory authority, or
- (b) due to any factors beyond the direct control of the City,

this Agreement shall terminate immediately upon the City giving written notice to the Municipality.

2.6 Termination for Cause

The City reserves the right, without prejudice to any other right or remedy, to terminate this Agreement on thirty (30) days' notice to the Municipality, in the

event the City determines in its sole discretion that the Municipality has failed to comply with any of its obligations under this Agreement.

The Municipality reserves the right, without prejudice to any other right or remedy, to terminate this Agreement on thirty (30) days' notice to the City, in the event the Municipality determines in its sole discretion that the City has failed to comply with any of its obligations under this Agreement.

2.7 Termination Upon Notice

Notwithstanding any other provision in this Agreement either party may terminate this Agreement for any reason by giving six (6) months written notice to the other party.

2.8 Service Fees

- (1) For the calendar year 2015, the Municipality shall pay to the City for the Services an amount equivalent to \$1.75 per capita.
- (2) For the calendar year 2016, the Municipality shall pay to the City for the Services an amount equivalent to the 2015 per capita rate plus 2.5%.
- (3) For the calendar year 2017, the Municipality shall pay to the City for the Services an amount equivalent to the 2016 per capita rate plus 2.5%.
- (4) The payment for the Services shall be made in two equal installments. The first installment is due May 15, 2015, and the second August 15, 2015. The amounts to be paid for the remaining two years shall be paid in two equal installments in each of 2016 and 2017, one-half by May 15 and one-half by August 15 in each of those years.

2.9 SOPs

- (1) The Municipality shall provide to the City a specific and detailed written listing of the Municipality's expectations for the Services on or before _____ or such other date that the parties mutually agree upon in writing.
- (2) The City shall create SOPs that, in the City's reasonable opinion, substantially address the Services expectations as provided by the Municipality, and further that conform to the standard practices of the City and any provincial standards.
- (3) On its own initiative or upon request of the Municipality, the City shall provide the Municipality with current copies of all applicable SOPs in accordance with sections 7.7 and 7.8 of this Agreement. The Municipality shall respond in writing within seven (7) calendar days of the deemed delivery date of the SOPs either:

- (a) confirming to the City that the Municipality accepts each of the SOPs as presented;
- (b) stating with specificity those portions of each of the SOPs the Municipality wishes to amend, and stating specifically the proposed amendment(s) to each SOP; or
- (c) advising the City that the Municipality requires additional time, to a maximum of thirty (30) calendar days from the deemed delivery date of the SOPs to the Municipality, to evaluate the SOPs. The Municipality shall state specifically how much additional time is required and for what reason.

The Municipality's confirmation of acceptance of the SOPs shall not be unreasonably withheld, delayed, or conditioned, and the Municipality's failure to respond within seven (7) calendar days of the deemed delivery date of the SOPs shall be deemed to constitute the Municipality's written confirmation to the City of the Municipality's acceptance of each of the SOPs as presented.

The City shall consider in good faith all amendments the Municipality proposes to each of the SOPs. Notwithstanding anything to the contrary in this Agreement, the City is not obligated to incorporate any of the Municipality's proposed amendments into any the SOPs.

ARTICLE III

3.1 Covenants of the City

- (1) The City agrees to make reasonable efforts to provide the Services on a year round twenty-four (24) hours per day, seven (7) days per week basis during the Term.
- (2) The City agrees to keep and maintain records with respect to the provision of the Services including, total calls received, the action taken with respect to calls and any other information that the parties may jointly agree upon.

ARTICLE IV

4.1 Covenants of the Municipality

The Municipality covenants and agrees with the City that:

- (a) the Municipality shall be responsible for the development and dissemination of all public information relating to emergency 9-1-1 services available in the Service Area, at its sole expense, and prior to

releasing such public information the Municipality shall obtain the City's written approval; and

- (b) that after consultation with the Municipality, any reasonable expenses incurred by the City for the modification of its E9-1-1 Dispatch system in order to provide the Services shall be paid to the City by the Municipality forthwith upon notice to the Municipality.

ARTICLE V

5.1 Joint Operational Meetings

The persons designated to receive notices under section 7.8, and any other person that either the Municipality or City deems necessary, shall meet a minimum of four (4) times per calendar year, or more or less frequently (as the persons designated to receive notices under section 7.8 may mutually agree in writing) during each year of the Term. The parties agree the purpose of the foregoing meetings is to review operational changes and / or concerns ("Joint Operational Meetings"). The City's 911 Communications Manager shall be responsible for scheduling the Joint Operational Meetings, and preparing and distributing the agendas therefor. The parties agree to use reasonable efforts to provide all desired agenda items to the City's 911 Communications Manager not less than seven (7) calendar days prior to each Joint Operational Meeting. The parties may cancel any Joint Operational Meeting for any reason on mutual written agreement by the persons designated to receive notices under section 7.8.

5.2 Complaint Procedure

If either the Municipality or the City receives a complaint from any person regarding any aspect of the Services, the person in receipt of such complaint shall promptly complete a "Incident / Comment Report" for such complaint in substantially the same form as attached hereto as Schedule "A", and shall as soon as possible thereafter forward such report to the appropriate person for investigation and resolution.

ARTICLE VI

6.1 Indemnification

- (1) The Municipality shall indemnify, defend, and hold harmless the City, its officers, servants, employees, agents, and elected officials from and against any and all liabilities, costs (including solicitor/client costs), damages, claims, suits, expenses, actions or causes of action made or brought against any of them for loss or damage to, or destruction of property of any third party, or personal injury (including death) of any third party arising out of or attributable to the provision of the Services, save and except such liabilities, costs (including solicitor/client costs),

damages, claims, suits, expenses, actions or causes of action that arise from the negligence or breach of contract of the City or those for whom the City is liable at law.

6.2 Insurance

- (1) The Municipality shall, at its sole expense, place and maintain in force at all times during the Term, Commercial General Liability insurance for a limit of liability not less than Five Million Dollars (\$5,000,000) per occurrence with respect to bodily injury and property damage and insuring or including:
 - (a) non-owned automobiles
 - (b) personal injury
 - (c) blanket contractual liability
 - (d) cross liability
 - (e) City added as an additional insured.
- (2) The insurance policy or policies referred to above shall be with an insurer licensed in Alberta and in a form satisfactory to the City, and shall also contain an undertaking by the Municipality's insurers to notify the City at the address set out in paragraph 6.8 in writing not less than thirty (30) days prior to any material change, cancellation or termination of the policy or policies.
- (3) Upon execution of this Agreement, the Municipality shall provide to the City certificates of insurance for the coverage required by this paragraph, and certificates of insurance upon renewal for the insurance policies each year during the Term. Upon the City's request the municipality shall provide certified copies of any or all of the insurance policies required pursuant to this paragraph.

ARTICLE VII

7.1 Force Majeure

The City shall not be liable to the Municipality for any failure of or delay in the performance of its obligations hereunder and shall not be deemed to be in breach of this Agreement if such failure or delay has arisen from "Force Majeure". For the purposes of this Agreement, "Force Majeure" means any cause not within the reasonable control of the City department responsible to provide the Services including, without limitation, interruption of telecommunications, gas, electric or other utility service, failure of computer

hardware and software, acts of God, strikes, lockouts or other industrial disturbances, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, earthquake, fires, lightning, storms, floods, high water, washouts, inclement weather, orders or acts of military authorities, civil disturbances and explosions.

7.2 Waiver

No consent or waiver, express or implied, by either party to or of any breach or default by the other party in the performance by the other party of its obligations hereunder shall be deemed or construed to be a consent or waiver to or of any other breach or default in the performance of obligations hereunder by such party. Failure on the part of either party to complain of any act or failure to act of the other party or to declare the other party in default, irrespective of how long such failure continues, shall not constitute a waiver by such party of its rights hereunder.

7.3 Unenforceability

If any term, covenant or condition of this Agreement, or the application thereof to any party or circumstance shall be invalid or unenforceable to any extent, the term, covenant or condition shall be deemed to be severed from this Agreement and the remainder of this Agreement shall not be affected thereby and each remaining term, covenant or condition of this Agreement shall be valid and shall be enforceable to the fullest extent permitted by law.

7.4 Entire Agreement

This Agreement constitutes the entire agreement between the parties hereto relating to the subject matter hereof and supersedes all prior and contemporaneous agreements, understandings, negotiations and discussions, whether oral or written, of the parties and there are no general or specific warranties, representations or other agreements by or among the parties in connection with the entering into of this Agreement or the subject matter hereof except as specifically set forth herein. Notwithstanding the immediately preceding sentence, the parties agree that this Agreement does not supersede any E9-1-1 Call Answer Services Agreements between the parties.

7.5 Amendments

This Agreement may be altered or amended by agreement in writing signed by the parties, but not otherwise.

7.6 Further Assurances

The parties and each of them covenant and agree to do such things and execute such further documents, agreements and assurances as may be necessary or

advisable from time to time in order to carry out the terms and conditions of this Agreement in accordance with their intent.

7.7 Notices

Whether or not so stipulated herein, all notices, communication, requests and statements (the "Notice") required or permitted hereunder shall be in writing. Notice shall be served by one of the following means:

- (a) personally, by delivering it to the party on whom it is to be served, at the address set out in section 7.8. Notice so served shall be deemed received in accordance with section 7.8;
- (b) by telecopy or facsimile or by any other like method by which a written or recorded message may be sent, directed to the party on whom it is to be served at that address set out in section 7.8. Notice so served shall be deemed received by the recipient:
 - (i) upon transmission if served between 8:00 am and 4:30 pm MST on any day other than a Saturday, Sunday, or statutory holiday recognized by the Province of Alberta; or
 - (ii) at the commencement of the next ensuing day that is not a Saturday, Sunday, or statutory holiday recognized by the Province of Alberta
- (c) by one of the methods set out in section 7.8.

7.8 Notification

Except as herein otherwise provided, Notice required to be given pursuant to this Agreement shall be deemed to have been received by the addressee on the date received when served by hand or courier, or five (5) days after the same has been mailed by single registered mail to:

The City:

The City of Medicine Hat
580 First Street SE
Medicine hat, Alberta T1A 8E6
Phone: (403) 529-8495
Fax: (403) 529-8442
Attention: Manager of 9-1-1 Communications

The Municipality:

Phone:
Fax:
Attention:
or to such other address as each party may from time to time direct in writing.

7.9 Headings

The headings in this Agreement have been inserted for reference and as a matter of convenience only and in no way define, limit or enlarge the scope or meaning of this Agreement or any provision hereof.

7.10 Singular, Plural and Gender

Wherever the singular, plural, masculine, feminine or neuter is used throughout this Agreement the same shall be construed as meaning the singular, plural, masculine, feminine, neuter, body politic or body corporate where the fact or context so requires and the provisions hereof and all covenants herein shall be construed to be joint and several when applicable to more than one party.

7.11 Assignment

This Agreement shall not be assigned by the Municipality to any other person, firm, or corporation without the prior written consent of the City which may be arbitrarily and unreasonably withheld.

7.12 Enurement

This Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective successors and permitted assigns.

7.13 Governing Law and Submissions to Jurisdiction

This Agreement shall be governed by and construed in accordance with the laws of the Province of Alberta and the parties agree to submit all unresolved disputes to the jurisdiction of the Courts in the Province of Alberta.

IN WITNESS WHEREOF the parties have set their seals and hands of their proper officers in that behalf on the day and year first above written.

CITY OF MEDICINE HAT

MAYOR – KEITH E. (TED) CLUGSTON

PER:

CITY CLERK – ANGELA CRUICKSHANK

PER:

Schedule “A” – Incident/Comment Report

See attached

INCIDENT / COMMENT REPORT – PUBLIC / AGENCY

NATURE OF CONTACT:

- ☐ Compliment
☐ Complaint
☐ _____

METHOD OF CONTACT:

- ☐ Telephone
☐ Letter
☐ Verbal
☐ This Form
☐ Other _____

PERSON PROVIDING COMMENTS:

- ☐ Public
☐ Agency
☐ Staff Member
☐ _____

PUBLIC / AGENCY:

CONTACT:

PHONE NUMBER:

INFORMATION RECEIVED BY:

DATE AND TIME:

FORWARD TO FOR INVESTIGATION:

NATURE OF INCIDENT:

- | | |
|--|---|
| <input type="checkbox"/> Care/Service | <input type="checkbox"/> Policy and Procedure |
| <input type="checkbox"/> Attitude/Approach | <input type="checkbox"/> Equipment/Supplies |
| <input type="checkbox"/> Timeliness of Service | <input type="checkbox"/> Confidentiality |
| <input type="checkbox"/> Information Provided | <input type="checkbox"/> _____ |

SERVICE(S) STAFF INVOLVED:

- | | |
|---|--------------------------------------|
| <input type="checkbox"/> 9-1-1 Communications | <input type="checkbox"/> Utilities |
| <input type="checkbox"/> Ambulance | <input type="checkbox"/> Police |
| <input type="checkbox"/> Fire | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Hospital | |

DETAILS OF INCIDENT: (include dates, times, & incident numbers for reference)

**Originating Agency Management
Comments / Investigation:**

Signature: _____

Destination Public / Agency
Comments / Recommendations:

Signature: _____

Originating Agency Management Action and Follow-Up:

Signature: _____

Follow-Up Action Completed:

Manager's Signature: _____

() Public/Agency contacted in person/phone by _____ Date: _____

() Public/Agency contacted via letter by _____ Date: _____

Originating Member Notified of Complaint: _____ Time: _____ Date: _____

**TOWN OF REDCLIFF
REQUEST FOR DECISION**

DATE: April 13, 2015

PROPOSED BY: Municipal Manager

TOPIC: Alberta Chamber of Commerce Provincial Conference Sponsorship

PROPOSAL: To provide sponsorship for the 2015 Alberta Chamber of Commerce Provincial Conference

BACKGROUND:

The Medicine Hat and District Chamber of Commerce is hosting this year's Alberta Chambers of Commerce Provincial Conference. It will be held from May 21-23. The Chamber of Commerce has indicated that there will be approximately 200 business leaders from Chambers of Commerce across the Province coming to the region and is an ideal opportunity to showcase everything we have to offer. As our region has not hosted this conference in approximately 15 years, the intent and hope is to ensure this is positive experience for them. Attached is the sponsorship package.

The Chamber of Commerce wanted to provide Redcliff with the opportunity to be one of the many sponsors for this event. It is suggested that a refreshment/networking break in the amount of \$1000.00 is an appropriate level of sponsorship for the Town of Redcliff.

STRATEGIC PRIORITIES:

N/A

ATTACHMENTS:

Sponsorship Package

OPTIONS:

1. Provide sponsorship to the Medicine Hat and District Chamber of Commerce for the hosting of this year's Alberta Chamber of Commerce Provincial Conference held in the form of sponsoring a refreshment/networking break in the amount of \$1000.00, to be funded from operations (2015 operating budget).
2. Provide sponsorship to the Medicine Hat and District Chamber of Commerce for the hosting of this year's Alberta Chambers of Commerce Provincial Conference held in the form of _____ in the amount of _____, to be funded from operations (2015 operating budget).
3. To decline the opportunity/request to sponsor the Medicine Hat and District Chamber of Commerce for the hosting of this year's Alberta Chamber of Commerce Provincial Conference.

RECOMMENDATION:

Option 1.

SUGGESTED MOTION(S):

1. Councillor _____ moved that the Town of Redcliff provide sponsorship to the Medicine Hat and District Chamber of Commerce for the hosting of this year's Alberta Chamber of Commerce Provincial Conference held in the form of sponsoring a refreshment/networking break in the amount of \$1000.00, to be funded from operations.
2. Provide sponsorship to the Medicine Hat and District Chamber of Commerce for the hosting of this year's Alberta Chambers of Commerce Provincial Conference held in the form of _____ in the amount of _____, to be funded from operations.

SUBMITTED BY:

Department Head



Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS ____ DAY OF ____ AD. **2015.**

**TOWN OF REDCLIFF
REQUEST FOR DECISION**

DATE: April 13, 2015

PROPOSED BY: Manager of Legislative & Land Services

TOPIC: Janitorial Services Contract
(Redcliff Seniors Centre & Redcliff Public Library)

PROPOSAL: To consider extending contract for janitorial services for additional buildings.

BACKGROUND

Council recently authorized extending the contract with Harv's Janitorial Services Inc. to December 31, 2015 for the Town Hall, Public Services and RCMP buildings. Council also requested that Administration obtain quotes for janitorial services for the Redcliff Public Library and Redcliff Seniors Centre.

Harv's Janitorial Services Inc. quoted as follows:

Redcliff Senior Citizen's Centre	\$425.00 / per month (once per week)
Redcliff Public Library	\$735.00 / per month (twice per week)

Currently the Redcliff Senior's Centre is being cleaned by Community and Protective Services staff and there is no budget established for contracted janitorial services. Janitorial service fees could be funded from operations.

With regard to the Library there is no established budget for contracted janitorial services. The Town provides to the Library an annual requisition amount based on population and the Library establishes its own budget and administers its own contracted janitorial services. The Redcliff Public Library contracts with a Redcliff resident for janitorial services and has expressed to Administration that they are very satisfied with their current provider. Currently they pay a fee of \$200 / week for twice weekly service. Administration suggests that the quote received for janitorial services be extended to the Library as an option they may wish to consider.

ATTACHMENTS:

No attachments.

OPTIONS:

1. To contract with Harv's Janitorial Services Inc. for janitorial services for the Redcliff Senior Citizens Centre and extend the quote information to the Redcliff Public Library for their consideration. To be funded from operations.
2. To contract with Harv's Janitorial Services Inc. for janitorial services for the Redcliff Senior's Centre and Redcliff Public Library. To be funded from operations.

3. To remain status quo for the interim. A new Request for Proposal is being issued and the Redcliff Senior Citizens building and Redcliff Public Library building could be included.

RECOMMENDATION:

Option 3.

SUGGESTED MOTION(S):

1. Councillor _____ moved to enter into a contract with Harv's Janitorial Services Inc. for janitorial services for the Redcliff Senior Citizens Centre in the amount of \$425.00 per month to the end of December 2015, to be funded from operations. Further that the quote information for janitorial services for the Redcliff Public Library be forwarded to the Redcliff Public Library for their consideration.
2. Councillor _____ moved to enter into contract with Harv's Janitorial Services Inc. for janitorial services for the Redcliff Senior's Centre in the amount of \$425.00 per month and the Redcliff Public Library in the amount of \$735 per month to December 31, 2015. To be funded from operations.
3. Councillor _____ moved that janitorial services for the Redcliff Senior Citizens Society and Redcliff Public Library remain status quo. Further that the Redcliff Senior Citizens and Redcliff Public Library buildings be included in the Request for Proposals for janitorial services.

SUBMITTED BY:



Manager of Legislative
& Land Services



Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS _____ DAY OF _____, 2015.

**TOWN OF REDCLIFF
REQUEST FOR DECISION**

DATE: April 13, 2015

PROPOSED BY: Director of Finance & Administration

TOPIC: Review Policy #023 – Investment Policy

PROPOSAL: Consider amendments made to Policy 023

BACKGROUND:

This policy is being reviewed as part of the tri-annual review process outlined in policy #115. Upon review the policy required some of its substance amended. Changes seen in the attached draft include wording and formatting changes and re-ordered to provide a more fluid explanation of the policy.

STRATEGIC PRIORITIES:

Policy review is not currently ranked in the Municipality's Strategic Priorities. However, it is an important practice to ensure all policy is consistent and current to relevant federal and provincial government legislation and related regulations, as well as other related Town policy.

ATTACHMENTS:

Policy No. 023 (2015)

OPTIONS:

1. Accept Policy 023 as presented
2. Provide other suggested revisions and changes to Policy 023 and have Administration draft an amendment to be reviewed at future Council meeting.

RECOMMENDATION:

Option #1

SUGGESTED MOTION(S):

1. Councillor _____ moved that Policy 023 (2013) Investment Policy as presented with amendments.
2. Councillor _____ moved that Administration draft an amended policy for review at a future Council meeting with suggested changes.

SUBMITTED BY: _____
Department Head

Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS _____ DAY OF _____ AD. 2015.

POLICY NO. 023 (2015~~3~~)

Approved By Council – February 11, 2013

INVESTMENT POLICY

BACKGROUND

The Town of Redcliff at times has surplus/ reserve funds on deposit at the Bank and it in order to maximize the profitability of these funds it is prudent to invest funds in interest generating investments is important for The Town to invest these funds in a prudent manner that will provide optimum investment returns with maximum security, while meeting the Town's cash flow requirements. The investments must conform to the policies and guidelines set forth below, as well as operate within the language and spirit of legislative requirements under the Municipal Government Act (Section 250, Investments).

When considering investment for a term the following considerations of importance in ascending order are made:

- security;
- flexibility;
- return on investment.

These funds shall be invested for various terms as authorized by Council.

POLICY

Purpose:

To provide general investment principles, rules and delegation of authority for managing and monitoring the investments of the Town of Redcliff. Adherence to the investment Policy will ensure compliant and effective investment management and assist in achieving the strategic goals and growth objectives of the Town of Redcliff.

Objectives:

1. Credit Quality

The following facts are to be analyzed when considering if an investment is acceptable: securities that are issued or guaranteed by a bank, treasury branch, credit union or trust corporation. The Town's investments will be limited to the following securities issued or guaranteed by:

- a) The Federal Government of Canada (including crown corporation)
- b) Any Provincial Government body or entities guaranteed by such province (i.e. Alberta Treasury Branch)
- c) Any securities that are issued or fully guaranteed by the Chartered Banks in Canada, treasury branch, credit union or trust corporation
- d) Securities with a maturity date of less than one year (i.e. money market) must have a minimum rating of R-1 (high) from the date of issue

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2. Liquidity

a) The investment portfolio will be sufficiently liquid in order to enable the Town of Redcliff to meet any projected or sudden cash flow requirement which might reasonably be expected to occur.

a) b) For the purpose of this policy, the Town defines liquidity as the ability to convert an investment into cash with minimal risk associated with loss of principal or accrued interest, taking into consideration any costs associated with converting investments into cash.

b) term deposits (maximum length 365 days)

3. Return and Performance Standards

The Bank of Canada 91 day T-Bill index will be used as the benchmark to determine whether acceptable short-term market yields are being achieved. Investments will be reviewed in the event of underperformance and adjusted if necessary by the Director of Finance and Administration.

4. Authority

The authority to invest ~~monies surplus/ reserve funds~~ will be as follows:

a) Short Term Investment (maturity term less than one year) ~~term~~, the Municipal Manager and/or Director of Finance and Administration

b) Long Term Investment (maturities greater than one year), Town Council

For assistance in determining what investments to consider the following definitions are provided:

SECURITIES - Includes bonds, debentures, trust certificates, guaranteed investment certificates or receipts, certificates of deposit, deposit receipts, bills, notes and mortgages of real estate or leaseholds and rights or interests in respect of a security.

BANKERS' ACCEPTANCES - A commercial draft drawn down by a borrower for payment on a specified date, accepted or guaranteed by the borrower's bank. The bank's acceptance is signified by their counter signature on the draft. Once the draft has been co-signed, it becomes a "Banker's Acceptance" backed by the credit of the accepting bank.

TREASURY BILLS - Short term government debt, issued in large denominations and sold chiefly to large institutional investors. Treasury bills do not pay interest but are sold at a discount and mature at par (100). The difference between the issue price and par at maturity represents the lenders income in lieu of interest.

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**TOWN OF REDCLIFF
REQUEST FOR DECISION**

DATE: April 13, 2015

PROPOSED BY: Director of Finance & Administration

TOPIC: Review Policy #105 – Vaccinations – Flu & Hepatitis

PROPOSAL: Consider amendments to Policy 105

BACKGROUND:

This policy is being reviewed as part of the tri-annual review process outlined in policy #115. After a thorough review, there was very little substance that required amendment in this policy. However, minor changes were made to formatting and management title as seen in the attached draft.

STRATEGIC PRIORITIES:

Policy review is not currently ranked in the Municipality's Strategic Priorities. However, it is an important practice to ensure all policy is consistent and current to relevant federal and provincial government legislation and related regulations, as well as other related Town policy.

ATTACHMENTS:

Policy No. 105 (2015)

OPTIONS:

1. Accept Policy 105 as presented
2. Provide other suggested revisions and changes to Policy 105 and have Administration draft an amendment to be reviewed at future Council meeting.

RECOMMENDATION:

Option #1

SUGGESTED MOTION(S):

1. Councillor _____ moved that Policy 105 (2007) Vaccinations – Flu & Hepatitis be approved as presented with amendments.
2. Councillor _____ moved that Administration draft an amended policy for review at a future Council meeting with suggested changes.

SUBMITTED BY: _____
Department Head

Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS _____ DAY OF _____ AD. 2015.

Approved by Council: ~~February 26, 2007~~**VACCINATIONS – FLU & HEPATITIS****Formatted:** Heading 1, Tab stops: 3.5", Centered**BACKGROUND**

The Town of Redcliff recognizes the health benefits of offering to Council members, permanent employees and volunteer firefighters the opportunity to have the Hepatitis A & B vaccination and on an annual basis the flu vaccination. The purpose of this policy is to authorize Administration to reimburse Council members, permanent employees and volunteer firefighters the portion of costs not covered under the Town's benefit plan for the Hepatitis A & B vaccination and reimbursement for the full cost of the annual flu vaccination.

POLICY**Hepatitis A & B Vaccination**

Council members, permanent employees and volunteer firefighters may initiate and obtain the vaccination for Hepatitis A & B as authorized through the Town's benefit provider. Upon the employee submitting the receipts and a Doctor's note stating the illness being prevented by the vaccination to the Town's benefit provider for reimbursement of costs relating to the vaccination the Council member, employee or volunteer firefighter may then apply to the Town for the balance of the costs.

Family members qualify for reimbursement of vaccination as authorized through the Town's benefit plan. However, family members will not be reimbursed by the Town of Redcliff for any outstanding amounts not covered through the benefit provider.

For an employee, volunteer firefighter, member of council or family members wishing to obtain the ~~Hepatitis~~Hepatitis A & B vaccination the following steps must be taken:

1. Contact your family physician to obtain a note stating the illness being prevented by the vaccination.
2. Receive your vaccinations either from your physician or through the Public Health Unit, obtain receipts.
3. Complete the Extended Health Care Claim forms, which can be obtained from the payroll clerk, or complete online forms, mail in completed forms to the Town's benefit provider with receipts and Doctor's note.
4. Submit receipts to the Town of Redcliff for any costs for employees, firefighters, and council members' vaccinations, not covered by the benefit provider for reimbursement.

Flu Vaccination

Council members, permanent employees and volunteer firefighters may annually initiate and obtain a vaccination for the Flu. The Council member, permanent employee or volunteer firefighter may submit to the Town applicable associated direct costs of the vaccination (which includes the injection and administration fee) for full reimbursement by the Town. In the event arrangements can be made through the Office of the ~~Municipal Treasurer~~ Director of Finance and Administration for direct invoicing, these associated and applicable costs may be arranged for payment by the Town.

Family members qualify for reimbursement of vaccination as authorized through the Town's benefit plan. The family members must obtain a Doctor's note stating what illness is being prevented by the vaccination, to be submitted to the benefit provider with all receipts. However, family members will not be reimbursed by the Town of Redcliff for any outstanding amounts not covered through the benefit provider.

Family members wishing to obtain the Flu vaccination the following steps must be taken:

1. Contact your family physician to obtain a note stating the illness being prevented by the vaccination.
2. Receive your vaccinations, obtain receipts.
3. Complete the Extended Health Care Claim forms, which can be obtained from the payroll clerk, or complete online forms, mail in completed forms to the Town's benefit provider with receipts and Doctor's note.

The payroll clerk can be contacted for any information on what is covered by the Town's benefit provider.

**TOWN OF REDCLIFF
REQUEST FOR DECISION**

DATE: April 13, 2015

PROPOSED BY: Public Services Director

TOPIC: Review of Policy 71 (1998) Water And Sanitary Sewer Line Maintenance

PROPOSAL: Provide a review of policy 71

BACKGROUND/POLICY/LEGISLATION:

As part of Policy 115 (2013) all Town policy's will be reviewed by staff and council at a minimum of every three years. Therefore as following the Policy 115 guideline's the Public Services Director has reviewed Policy 71 (1998) Water And Sanitary Sewer Line Maintenance Policy and provided some suggested revisions to update and clarify the policy.

OPTIONS:

1. Accept the Policy 71 as amended.
2. Suggest changes to Policy 71 and have Administration draft an amended Policy 71 for review at a future Council meeting.
3. Delete Policy 71

ATTACHEMENTS:

Copy of amended Policy 71

RECOMMENDATION:

Option 1

SUGGESTED MOTION(S)

1. Councillor _____ moved that Policy 71 (1998) Water And Sanitary Sewer Line Maintenance Policy be approved as presented.
2. Councillor _____ moved that Administration draft an amended Policy 71 (1998) Water And Sanitary Sewer Line Maintenance Policy for review at a future Council meeting with suggested changes.
3. Councillor _____ moved that Policy 71 (1998) Water And Sanitary Sewer Line Maintenance Policy be deleted.

SUBMITTED BY:

Department Head



Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS ____ DAY OF _____ AD. 2015.

Approved: - **January 26, 1998**

WATER AND SANITARY SEWER LINE MAINTENANCE

BACKGROUND

The Town of Redcliff operates the water and sanitary sewer systems within the Town of Redcliff and has the ultimate responsibility for ensuring these systems are maintained in an adequate state of repair.

The potential of insurance claims, due to malfunctions of these systems, can be minimized by a regular inspection and maintenance policy.

The Town of Redcliff recognizes the importance of maintenance of water and sanitary sewer lines but must also recognize this maintenance and repair must be accomplished within the budget ~~restraints~~ constraints of the Town.

POLICY

1. The Public Services Director in conjunction with the Town Engineer will maintain a record of all water and sanitary sewer lines located on public land.
2. Annually, in the Town of Redcliff budget there will be an allocation of funds for repair, replacement or construction of water and sanitary sewer lines within the Town of Redcliff.
3. The Public Services Director in conjunction with the Town Engineer will review the overall system design, forecast the need for repair, replacement or construction of new lines and prioritize the repair, replacement or construction of new lines bearing in mind the budget ~~restraints~~ constraints of the Town.
4. The Public Services Director will establish an inspection procedure for sanitary sewer lines within the Town of Redcliff to ensure all lines are inspected on a regular basis.
5. The Public Services Director will maintain a record of dates of inspection of all sanitary sewer lines and the conditions found during said inspection.
6. When a complaint as to condition of a water line is received it shall be forwarded to the Public Services Director for action as follows:
 - a) The Public Services Director or his designate shall visit the site, inspect the area of complaint and make a written record of date, time and his findings at the site ensuring no employee or town official accepts any responsibility for damages.
 - b) Should the Public Services Director or his designate determine immediate repair of the water line is required and budget funds are available he may direct the repairs ~~by~~ be undertaken.
 - i) If the cause for repair is found to be on the mainline or portion of service line within the Town's control, the costs for repairs shall be borne by the Town of Redcliff;

- ii) If the cause for repair is found to be on the portion of service line on private property, the costs for repairs shall be borne by the property owner;
 - c) Should the Public Services Director or his designate determine the site does not require immediate repair but should be reference for future consideration for repair he should note this decision in his report.
 - d) The Public Services Director or his designate shall inform the complainant of the decision on repair of the water line.
- 7. When a complaint as to condition of a sanitary sewer line is received it shall be forwarded to the Public Services Director for action as follows:
 - a) The Public Services Director or his designate shall visit the site, inspect the area of complaint and make a written record of date, time and his findings at the site ensuring no employee or town official accepts any responsibility for damages.
 - b) Should the Public Services Director or his designate determine immediate repair of the sanitary sewer line is required and budget funds are available he may direct the repairs ~~by~~ be undertaken.
 - i) If the cause for repair is found to be on the mainline or portion of service line within the Town's control, the costs for repairs shall be borne by the Town of Redcliff;
 - ii) If the cause for repair is found to be on the portion of service line on private property, the costs for repairs shall be borne by the property owner;
 - iii) It should be noted that this policy is for repairs and is not intended for the situations concerning blockages of sanitary lines which is covered under Town of Redcliff Policy 35 Sanitary Sewer Blockage Policy.
 - c) Should the Public Services Director or his designate determine the site does not require immediate repair but should be reference for future consideration for repair he should note this decision in his report.
 - d) The Public Services Director or his designate shall inform the complainant of the decision on repair of the sanitary sewer line.
- 8. The Public Services Director shall ensure an incident report on all water or sanitary sewer line complaints are retained in case of any future insurance claims made against the Town.
- 9. Annually ~~a report of all water and sanitary sewer line complaints received and the disposition of same shall be prepared by the Public Services Director and forwarded to the Risk Management Committee for information.~~ the Public Services Director shall provide the Town Engineer a list of all water and sanitary sewer lines to be considered for Multi Year Capital Improvement Planning (MYCIP) when potential repairs required exceed operating budget constraints.

**TOWN OF REDCLIFF
REQUEST FOR DECISION**

DATE: April 13, 2015

PROPOSED BY: Public Services Director

TOPIC: Review of Policy 85 (1999) Highway And/Or Intersection Inspection And Maintenance Policy

PROPOSAL: Provide a review of policy 85

BACKGROUND/POLICY/LEGISLATION:

As part of Policy 115 (2013) all Town policy's will be reviewed by staff and council at a minimum of every three years. Therefore as following the Policy 115 guideline's the Public Services Director has reviewed Policy 85 (1999) Highway And/Or Intersection Inspection And Maintenance Policy and provided some suggested revisions to update and clarify the policy.

OPTIONS:

1. Accept the Policy 85 as amended.
2. Suggest changes to Policy 85 and have Administration draft an amended Policy 85 for review at a future Council meeting.
3. Delete Policy 85

ATTACHEMENTS:

Copy of amended Policy 85

RECOMMENDATION:

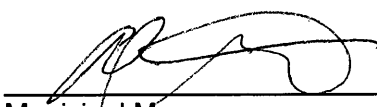
Option 1

SUGGESTED MOTION(S)

1. Councillor _____ moved that Policy 85 (1999) Highway And/Or Intersection Inspection And Maintenance Policy be approved as presented.
2. Councillor _____ moved that Administration draft an amended Policy 85 (1999) Highway And/Or Intersection Inspection And Maintenance Policy for review at a future Council meeting with suggested changes.
3. Councillor _____ moved that Policy 85 (1999) Highway And/Or Intersection Inspection And Maintenance Policy be deleted.

SUBMITTED BY:

Department Head



Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS ____ DAY OF _____ AD. **2015.**

Approved by Council ~~March 22, 1999~~**HIGHWAY AND / OR INTERSECTION INSPECTION AND MAINTENANCE POLICY****BACKGROUND**

In this policy a highway is as defined as recorded in the ~~Highway Traffic Act (or the Proposed Traffic Safety Act upon it's coming into force)~~ Traffic Safety Act R.S.A. 2000 C.T-6 and any amendments thereto.

The Town of Redcliff has control of all highways and/or intersections within ~~Redcliff and~~ the Town of Redcliff excepting Highway No. 1 and is responsible for ensuring these highways and/or intersections are maintained in an adequate state of repair so as not to jeopardize any traffic using said ~~street or avenue~~ highway.

Vehicular accidents potentially caused by highway and/or intersections in disrepair could be a major source of insurance claims and a regular inspection and maintenance policy can minimize the potential for claims being successful against the Town.

The Town of Redcliff recognizes the importance of maintenance and repairs of highways and/or intersections must also recognize this maintenance and repair must be accomplished within the budget ~~restraints~~ constraints of the Town.

POLICY

1. In this policy Director shall mean the Public Services Director or his/her designate.
2. The Director will maintain a record of any highway and/or intersection considered to require a repair, that is brought to his/her attention.
 - a) The Director shall designate an individual to maintain an ongoing monitoring of conditions of intersections and highways
3. The Director will prioritize repairs to highways and/or intersections, bearing in mind the budget ~~restraints~~ constraints of the Town.
4. Repairs to highways and/or intersections shall be determined to be either:
 - a) Permanent Repair which means repairs or reconstruction of the road base to a state where the site is considered fully repaired including paving of the area where applicable.
 - b) Temporary Repair means the repairs or reconstruction of the road base to a state of adequate repair and permanent repair of the site will be scheduled for a later date (for example holes may be filled with gravel to make the road adequate for travelling on and paving would be scheduled when available at a later date).

5. When a complaint as to condition of a highway and/or intersection is received it shall be forwarded to the Director for action as follows:
 - a) The Director shall visit the site and inspect the area of complaint and make a written record of date, time and his findings at the site and:
 - i) Should the Director determine immediate repair of the highway and/or intersection is required and the situation will require extensive repair work he shall contact the Town Engineer for review and recommendation of action to be taken and if budget funds are available, he may direct the repairs be undertaken,
or
 - ii) Should the Director determine in his/her opinion, a dangerous situation exists, he/her may instruct the area be closed and marked as closed until repairs are undertaken; or
 - iii) Should the Director determine the highway and/or intersection does not require immediate repair but should be referenced for future consideration of repair under the annual review of highways and/or intersections repairs he should note this decision in his report.
 - b) The Director shall inform the complainant of the decision on repair of the highway and/or intersection.
6. ~~Annually a report of all highway and/or intersection complaints received and the disposition of same shall be prepared by the Director and forwarded to the Risk Management Committee for information.~~
the Director shall provide the Town Engineer a list of all highways and/or intersections to be considered for Multi Year Capital Improvement Planning (MYCIP) when potential repairs required exceed operating budget constraints.

**TOWN OF REDCLIFF
REQUEST FOR DECISION**

DATE: April 13, 2015

PROPOSED BY: Public Services Director

TOPIC: Review of Policy 101 (2005) Water and Sewer Service Connection Policy

PROPOSAL: Provide a review of policy 101

BACKGROUND/POLICY/LEGISLATION:

As part of Policy 115 (2013) all Town policy's will be reviewed by staff and council at a minimum of every three years. Therefore as following the Policy 115 guideline's the Public Services Director has reviewed Policy 101 (2005) Water and Sewer Service Connection Policy and provided some suggested revisions to update and clarify the policy.

OPTIONS:

1. Accept the Policy 101 as amended.
2. Suggest changes to Policy 101 and have Administration draft an amended Policy 101 for review at a future Council meeting.
3. Delete Policy 101

ATTACHEMENTS:

Copy of amended Policy 101

RECOMMENDATION:


Option 1

SUGGESTED MOTION(S)

1. Councillor _____ moved that Policy 101 (2005) Water and Sewer Service Connection Policy be approved as presented.
2. Councillor _____ moved that Administration draft an amended Policy 101 (2005) Water and Sewer Service Connection for review at a future Council meeting with suggested changes.
3. Councillor _____ moved that Policy 101 (2005) Water and Sewer Service Connection Policy be deleted.

SUBMITTED BY:

Department Head



Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS ____ DAY OF _____ AD. **2015.**

Approved by Council —April 25, 2005

WATER AND SEWER SERVICE CONNECTION INSPECTION POLICY**BACKGROUND**

The installation or replacement of water and sewer service lines on private property shall be subject to an inspection at the tie in point to the Town Of Redcliff utilities by the Town of Redcliff to ensure that installation is in compliance with industry standards and regulations.

POLICY

1. Property owners and/or contractors will be responsible for all permits and fees associated with the installation and inspection of water and sewer service connections.
2. Qualified staff from the Public Services Department whom hold valid Water Distribution/Wastewater Collection certification will be responsible for providing inspections of water and sewer service ~~installations and~~ connections ~~on~~ from private property.
3. The owner/contractor is responsible for arrangement of inspections while services are exposed and prior to backfilling.
4. Inspection services shall be provided at the request of the property owner/contractor during regular business hours only. Twenty-four (24) hour notice to the Public Services Department is required for the inspection. Request for inspections with less than the 24 hour notice will be provided only as resources permit.
5. An inspection report will be provided to property owners/contractors for those services that have been installed satisfactory to the Town of Redcliff.
6. Properties not receiving an approved inspection of the water and sewer service connections will not have services provided by the Town of Redcliff until such time that an approved inspection is completed.

5 March, 2015

RECEIVED

MAR 11 2015

TOWN OF REDCLIFF

Mr. Kim Dalton,
Director of Emergency Management,
Town of Redcliff,
PO Box 40
Redcliff, AB T0J 2P0

Re: Emergency Management Exercise (EMX15) 24-26 February, 2015

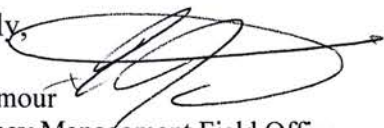
Dear Mr. ^{Kim}~~Dalton~~,

Thank you for the Town of Redcliff's participation in Emergency Management Exercise 2015 (EMX15) Feb. 25 in Redcliff. The opportunity to exercise the Emergency Coordination Centre activation and operation was a good occasion to examine the roles and responsibilities of municipal staff and volunteers in this type of emergency event.

The exercise discussions provided some excellent feedback on the roles of the various members of the emergency management agency, reception centre volunteers and roles of other organizations in an event. As always, exercise participants will be more comfortable in their roles and familiar with the various emergency plans after each exercise. The exercise also highlighted the good work you and your staff have completed in updating the Municipal Emergency Plan. Congratulations as well in bringing in community partners and stakeholders from the RCMP and search and rescue. As well, there were a number of "take aways" from the exercise that will need to be reviewed and updated in the plan.

I look forward to working with the Town of Redcliff on future exercises, including EMX 16, training and Municipal Emergency Program development and reviews. Should you need any assistance with any aspect of emergency management, please do not hesitate to contact myself at any time at 403 381-5222. Thank you.

Sincerely,


Bill Seymour
Emergency Management Field Officer
Alberta Emergency Management Agency
Southern Alberta

PC: Mr. Arlos Crofts CAO – Town of Redcliff

Redcliff Public Library

RECEIVED
MAR 09 2015
TOWN OF REDCLIFF

March 9TH, 2015

TOWN OF REDCLIFF
PO BOX 40
REDCLIFF, AB
T0J 2P0

ATTN: Shanon Simon

RE: Redcliff Public Library Silent Auction

The Redcliff Public Library has been serving residents of Redcliff and the surrounding area since 1967. We offer services that are not offered to the public elsewhere in Redcliff, including public access computers, faxing, emailing services, a public meeting room, video conferencing equipment and, of course, loaning out items such as books, movies, CDs, and more.

With the increase of traffic into our library over the past few years comes the increase in the demand for borrowing items. In 2009, we completed a full renovation of the library which included new shelving for most of the library. We have now exhausted all shelving space and are starting to raise funds to complete the shelving project. The estimated shelving cost will be \$9,000.00.

The first fundraiser for this project is a silent auction that will take place on April 17th at the Redcliff Volunteer Appreciation banquet. The silent auction will consist of items, gift certificates, and services all donated by local businesses. We are asking for you to consider making a donation of a Redcliff Aquatic Centre Family Season Pass to our silent auction to help us reach our goal. All donors will get public recognition within the library, local newspaper, and through social media.

When you have your item ready for pick up, please call Tracy Weinrauch, Library Manager at 403-548-3335. Thank you for your time and consideration of our project, we gratefully appreciate it.

Sincerely,



Diane MacNaughton, Chairman
Friends of the Redcliff Public Library Society



ALBERTA
MUNICIPAL AFFAIRS

Office of the Minister

RECEIVED
MAR 24 2015
TOWN OF REDCLIFF

AR77820

March 18, 2015

His Worship Ernie Reimer
Mayor, Town of Redcliff
PO Box 40
Redcliff AB T0J 2P0

Dear Mayor Reimer,

Thank you for your project applications under the capital funding component of the Municipal Sustainability Initiative (MSI).

I am pleased to inform you that the following projects have been accepted as qualifying projects under the capital funding guidelines. Your municipality may apply the following amounts of your MSI capital funding allocation to the qualifying costs of these projects:

CAP-6431	Toboggan Hill Storm Water Outfall Upgrades	\$105,523
CAP-6432	Old Trans-Canada Highway Rehabilitation	\$267,634
CAP-6433	South Highway Drive Reconstruction	\$165,810

As there continues to be significant public interest in MSI, which has invested over \$6 billion in municipal initiatives to date, members of my office may be in contact with you to explore opportunities to highlight the importance of one or more of your projects.

Sincerely,

Diana McQueen
Minister

cc: Arlos Crofts, Municipal Manager, Town of Redcliff



Partners FOR the Saskatchewan River Basin

Managing Partner: Meewasin Valley Authority

402 Third Avenue South, Saskatoon, Saskatchewan S7K 3G5

Telephone: (306) 665-6887 or 1-800-567-8007

Facsimile: (306) 665-6117

Email: partners@saskriverbasin.ca

Web Site: <http://www.saskriverbasin.ca>

RECEIVED
MAR 26 2015
TOWN OF REDCLIFF

March 20, 2015

Town of Redcliff
1 - 3rd Street NE, Box 40
Redcliff, AB
T0J 2P0

Since 1993, Partners FOR the Saskatchewan River Basin (PFSRB) has promoted stewardship and sustainability of the Saskatchewan River Basin, an international watershed stretching over the three Prairie Provinces and a portion of Montana. More than 3 million people live within the basin which includes the North Saskatchewan, Battle, Vermillion, South Saskatchewan, Red Deer, Bow, Oldman, St. Mary, Saskatchewan and Carrot Rivers.

PFSRB is the only non profit, non-governmental organization with a mandate to promote watershed sustainability through awareness, linkages and stewardship across the entire Saskatchewan River Basin. Our programming is developed and implemented throughout the Basin from the mountains in Alberta through to Lake Winnipeg and consists of three pillars of activity: 1) Education and Stewardship, 2) Communications and Information, and 3) Influence and Decision Making. We operate with a board of fifteen members from across the three Prairie Provinces. We are the only organization that promotes public involvement in watershed issues throughout the entire Basin. This leaves us in a very responsible yet unique position.

PFSRB would like to request your support. Our progress in building awareness and knowledge of water issues, research, and solutions in the Saskatchewan River Basin would not be possible without public support. Through our quarterly newsletter, the River Current, our annual conference, and various environmental educational programs, we promote stewardship and sustainability across the basin and beyond. Our educational programs are always available at no charge. **Your membership and financial support is very important in realizing our mission.**

In the upcoming year, we will continue to support various initiatives, including stewardship groups and individuals in our quest to support "Integrated Water Resource Management". The First Nations Initiative, a continuation of the State of the Basin report, looked at First Nations concerns and beliefs about water quality and quantity. This report has been completed. One of the outcomes learned from this project was the need to assist communities in developing their own Source Water Protection plans. Therefore, PFSRB is supporting Dr. Robert Patrick from the University of Saskatchewan in developing source water protection plans for several First Nation communities.

The South Saskatchewan and Saskatchewan Rivers within Saskatchewan have been nominated as Canadian Heritage Rivers, based on their cultural history. PFSRB has completed the designation document and we are currently waiting for official designation. Achieving this designation will promote these rivers to join ranks with some of the most historically important rivers in Canada. Please go to our website www.saskriverbasin.ca for more information.

The board game, Moopher's Amazing Journey to the Sea, has been printed in both English and French. PFSRB is now working together with the Gabriel Dumont Institute to create a tri-lingual version of Moopher

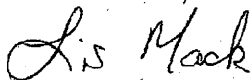
Mission - to promote watershed sustainability through awareness, linkages and stewardship

by incorporating Île-à-la-Crosse Michif and Cree language words into the game. This revised edition is expected to be available in 2016.

Our newest environmental program, Stan the Sturgeon Fish Habitat Program, is now available to educators, school districts and families across the basin. Stan the Sturgeon Fish Habitat program is a curriculum based educational package that aims to educate teachers and students about the importance of aquatic and riparian ecosystems and fish habitat. Please contact our office to request your copy. As always, there is no charge for receiving the program, although assistance with postage is always appreciated.

We thank you for your support. Please find a membership form enclosed.

Sincerely,

A handwritten signature in cursive script that reads "Lis Mack".

Lis Mack
Manager

Enclosure



Partners FOR the Saskatchewan River Basin
 402 Third Avenue South
 Saskatoon, Saskatchewan S7K 3G5
 Ph: 306-665-6887 Fax: 306-665-6117
 Toll Free: 1-800-567-8007
 Email: partners@saskriverbasin.ca
 Website: www.saskriverbasin.ca

Partners FOR the Saskatchewan River Basin

Membership Application/Renewal

April 1, 2015 - March 31, 2016

Name: _____ Organization: _____

Address: _____ City: _____

Province _____ Postal Code: _____ Phone: _____ Fax: _____

Email: _____

Visa or Mastercard Number: _____ Expiry: _____

Signature: _____

Please send me the quarterly newsletter by:

☐ email ☐ mail

Please check the appropriate contribution level. Payment can be processed by Credit Card or Cheque. Please make cheques payable to **Partners FOR the Saskatchewan River Basin**.

Contribution	Criteria		
<input type="checkbox"/> \$25	Individuals/Families		
	Businesses with Annual Budget	OR	Municipalities with Population
<input type="checkbox"/> \$50	\$0-\$50,000		less than 999
<input type="checkbox"/> \$125	\$50,000-\$200,000		1,000-9,999
<input type="checkbox"/> \$250	\$200,000-\$500,000		10,000-24,999
<input type="checkbox"/> \$500	\$500,000-\$999,999		25,000-49,000
<input type="checkbox"/> \$2,000	\$1,000,000-\$1,499,999		50,000-99,000
<input type="checkbox"/> \$5,000	\$1,500,000-\$1,999,999		100,000-499,000
<input type="checkbox"/> \$10,000	\$2,000,000 or greater		over 500,000

* Please see other side for more details



Partners FOR the Saskatchewan River Basin
402 Third Avenue South
Saskatoon, Saskatchewan S7K 3G5
Ph: 306-665-6887 Fax: 306-665-6117
Toll free: 1-800-567-8007
Email: partners@saskriverbasin.ca
Website: www.saskriverbasin.ca

Benefits of Membership

- Network with organizations focused on stewardship and sustainability.
- Market and promote your project or initiatives to a broader audience.
- Extend your contact beyond regional and/or provincial boundaries.
- Discover opportunities to collaborate or tap into existing knowledge or expertise.
- Highlight your organization in our quarterly newsletters.
- Actively participate on committees, the Board of Directors, or Development Teams.
- Contribute to an organization that speaks for the entire River Basin.
- Receive quarterly newsletters.

Thank you for your support!

Please note: Your contact information will be used for mailing The River Current and to keep you up to date with our organization. Your information will not be shared with any other organization.

About Partners

Since 1993, Partners FOR the Saskatchewan River Basin (PFSRB) has promoted stewardship and sustainability of the Saskatchewan River Basin, an international watershed stretching over the three Prairie Provinces and a portion of Montana. More than 3 million people live within the 405,864 km² Basin which includes the North Saskatchewan, Battle, Vermillion, South Saskatchewan, Red Deer, Bow, Oldman, St. Mary, Saskatchewan and Carrot Rivers.

Partners FOR the Saskatchewan River Basin is composed of a growing network of participating partner organizations. To date, there are over 100 active members and over 1500 on our newsletter mailing list.

You can become a Partner too! See our website for membership information at www.saskriverbasin.ca



A child dips in a pond as part of PFSRB's Water Watchdog program, which teaches children about water quality and conservation.

We accomplish our mission by developing

- ♦ Education and public awareness programs to teach the importance of the basin's biodiversity
- ♦ Partnerships and networks of organizations that cross political and sectoral boundaries
- ♦ Environmental stewardship projects involving participants across the basin

Sample Projects and Programs



From the Mountains to the Sea - The State of the Saskatchewan River Basin

- ♦ Report gathering together existing current science across the Basin.

Click on Climate



- ♦ An outdoor climate change field day program for ages 8-13
- ♦ Helps understand the causes and impacts of climate change.

Water Watchdog



- ♦ An outdoor water quality monitoring field day program for ages 8-13.
- ♦ Helps understand water quality, riparian areas, invertebrates.

Moopher's Amazing Journey to the Sea/le voyage extraordinaire à la mer



- ♦ Board game for ages 7-12+ that teaches about basin geography, ecosystems, culture and resources

Why is FOR Capitalized?

"FOR" is capitalized to remind everyone that this organization is directed toward taking action. Every resident of the basin has opportunities and responsibilities to work FOR the health and sustainability of the river basin that is home to us, and to many other living things.



For Membership Information, Contact Us at

Partners FOR the Saskatchewan River Basin

402 Third Avenue South
Saskatoon, Saskatchewan S7K 3G5

Phone: (306) 665 6887 Toll Free: 1 800 567 8007
Fax (306) 665 6117
Email: partners@saskriverbasin.ca
Web: www.saskriverbasin.ca

Partners FOR the Saskatchewan River Basin

Mission: To promote watershed sustainability through awareness, linkages and stewardship



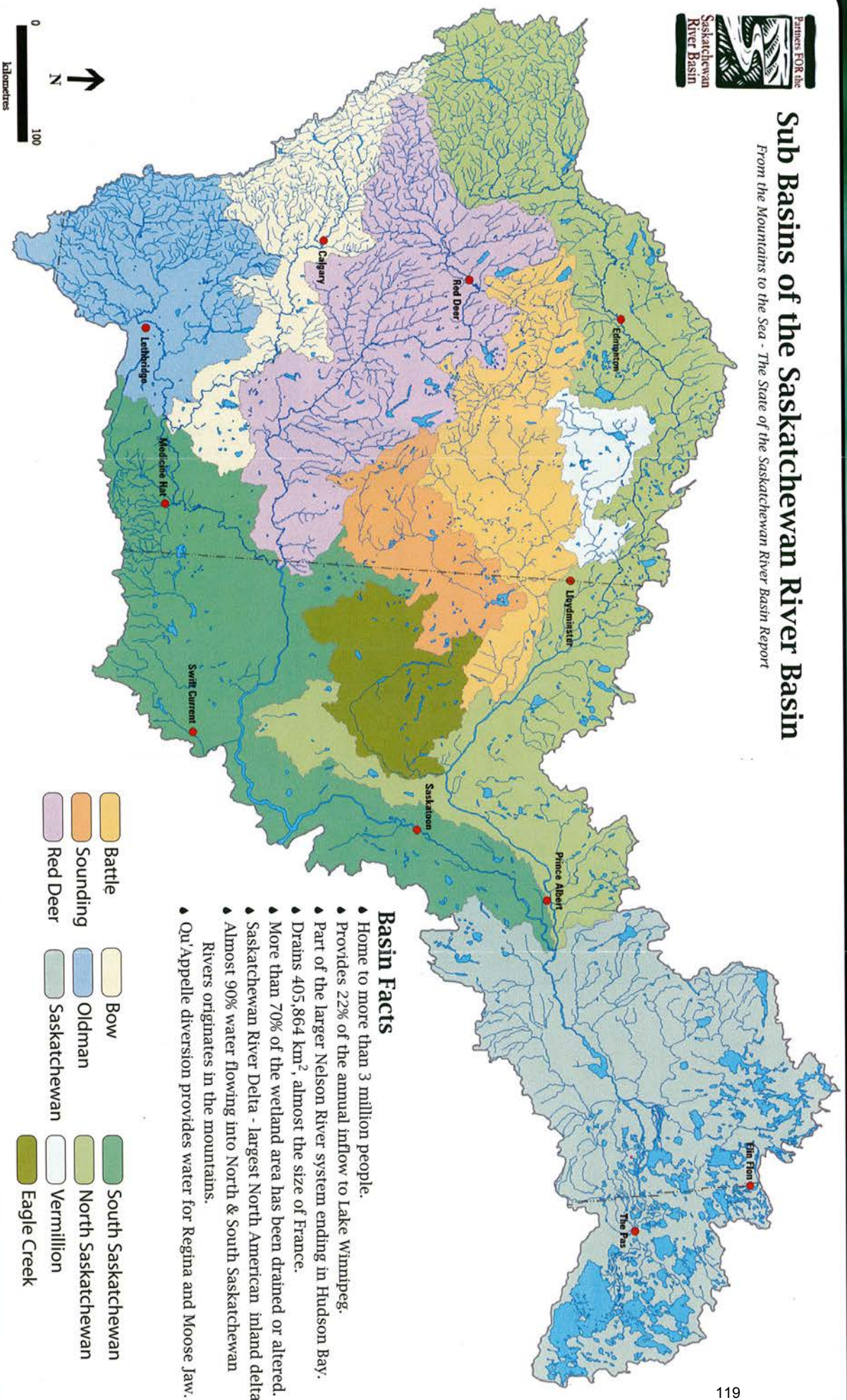
The RIVER is our CLIENT...

We serve a growing network of hundreds of active and supporting Partners.

YOU can become a Partner too!

Sub Basins of the Saskatchewan River Basin

From the Mountains to the Sea - The State of the Saskatchewan River Basin Report



Basin Facts

- Home to more than 3 million people.
- Provides 22% of the annual inflow to Lake Winnipeg.
- Part of the larger Nelson River system ending in Hudson Bay.
- Drains 405,864 km², almost the size of France.
- More than 70% of the wetland area has been drained or altered.
- Saskatchewan River Delta - largest North American inland delta.
- Almost 90% water flowing into North & South Saskatchewan Rivers originates in the mountains.
- Qu'Appelle diversion provides water for Regina and Moose Jaw.

Mission: To promote watershed sustainability through awareness, linkages and stewardship

www.saskriverbasin.ca

RECEIVED

MAR 24 2015

CLIFF

AR76146

March 19, 2015

His Worship Ernie Reimer
Mayor, Town of Redcliff
PO Box 40
Redcliff AB T0J 2P0

Dear Mayor Reimer,

Thank you for your partnership's application for a grant under the Intermunicipal Collaboration component of the 2014/15 Alberta Community Partnership (ACP) program. I am pleased to inform you that the Town of Redcliff has been approved for a grant of \$350,000 in support of your project: Landfill Cell Construction.

The conditional grant agreement will be mailed shortly to your Chief Administrative Officer to obtain the appropriate signatures.

For any project that may merit enhanced public recognition, please contact Municipal Affairs Communications, toll-free at 310-0000, then 780-427-8862, or at acp.grants@gov.ab.ca, to discuss specific communication activities to highlight the project, as outlined in the ACP guidelines.

I congratulate the partnership on initiating this project, and I wish you every success in your efforts.

Sincerely,



Diana McQueen
Minister

cc: Reeve Richard Oster, Cypress County
Arlos Crofts, Municipal Manager, Town of Redcliff
Kevin Miner, County Manager, Cypress County

RECEIVED
MAR 27 2015
TOWN OF REDCLIFF

AR75121

March 23, 2015

His Worship Ernie Reimer
Mayor, Town of Redcliff
PO Box 40
Redcliff AB T0J 2P0

Dear Mayor Reimer,

Thank you for your partnership's application for a grant under the Intermunicipal Collaboration component of the 2014/15 Alberta Community Partnership (ACP) program. I am pleased to inform you that the Town of Redcliff has been approved for a grant of \$333,804 in support of your project: Regional Landfill Expansion.

The conditional grant agreement will be mailed shortly to your Chief Administrative Officer to obtain the appropriate signatures.

For any project that may merit enhanced public recognition, please contact Municipal Affairs Communications, toll-free at 310-0000, then 780-427-8862, or at acp.grants@gov.ab.ca, to discuss specific communication activities to highlight the project, as outlined in the ACP guidelines.

I congratulate the partnership on initiating this project, and I wish you every success in your efforts.

Sincerely,



Diana McQueen
Minister

cc: Reeve Richard Oster, Cypress County
Arlos Crofts, Municipal Manager, Town of Redcliff
Kevin Miner, County Manager, Cypress County



Workers'
Compensation
Board
Alberta

Corporate Communications

9925 - 107 Street
PO Box 2415
Edmonton, Alberta T5J 2S5

Tel: (780) 498-8680
Fax: (780) 498-7875
WCB website: www.wcb.ab.ca

RECEIVED
MAR 30 2015
TOWN OF REDCLIFF



March 24, 2015

Dear Mayors, Reeves and Councillors:

RE: April 28 - National Day of Mourning

On April 28, people across Canada stop to remember workers killed, injured or disabled at work.

In 2014, Alberta lost 169 men and women to workplace injury or illness.

To honour them, we have developed a memorial poster (enclosed) in recognition of the day. This poster will appear at workplaces, public places and in ceremonies across the province as a remembrance and a tribute to the workers killed or injured on the job.

We have also included a small vinyl sticker to provide a tangible reminder of the significance of April 28. If you are interested in distributing them to visitors, we would be happy to provide you with a supply.

We ask that you display the poster and use it in any events marking Day of Mourning.

If you have any questions, need stickers or additional posters, please contact Dina DaSilva, WCB Corporate Communications at 780-498-8616 or dina.dasilva@wcb.ab.ca.

We will be lowering our flags to half-mast on April 28; we invite you to mark this important day by doing the same.

Respectfully,

Dayna Therien
Director of Corporate Communications
WCB-Alberta

Encl.



ALBERTA
MUNICIPAL AFFAIRS

Office of the Minister

RECEIVED
MAR 30 2015
TOWN OF REDCLIFF

AR78577

March 25, 2015

His Worship Ernie Reimer
Mayor
Town of Redcliff
PO Box 40
Redcliff AB T0J 2P0

Dear Mayor Reimer,

I am pleased to confirm a significant additional funding allocation to the 2014 Municipal Sustainability Initiative (MSI) Capital program that was announced on March 6, 2015. This funding will provide an additional \$398.9 million to Alberta's municipalities to support your local infrastructure needs and priorities, on top of the \$1.2 billion already allocated in 2014.

Your additional 2014 MSI Capital funding is \$459,843. MSI allocations for all municipalities are also posted on the Municipal Affairs MSI website at municipalaffairs.alberta.ca/MSI.cfm. Details on the allocations, as well as the application process and payment requirements for these funds, are available on the MSI website in the Addendum to 2014 MSI Capital Program Guidelines.

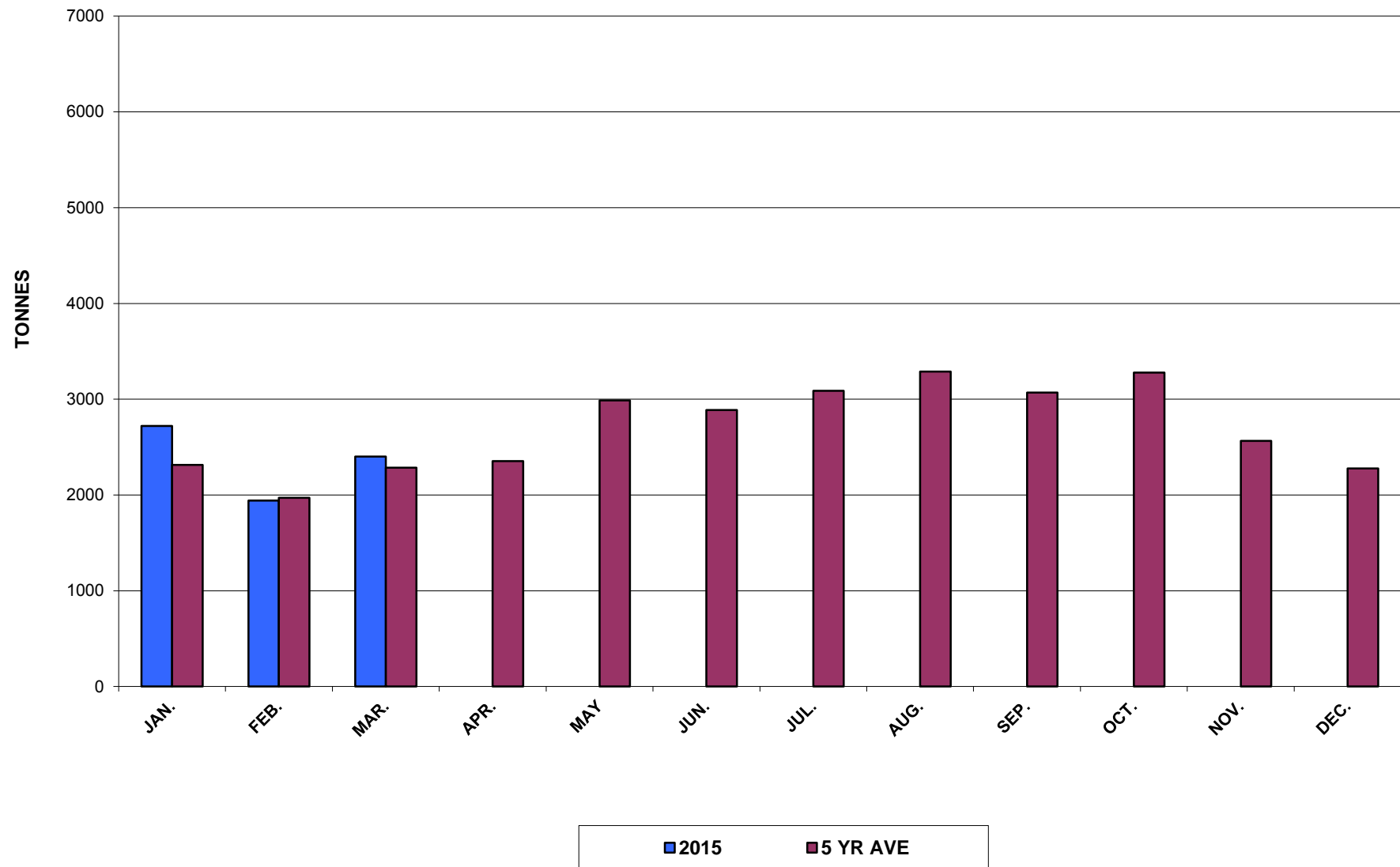
I remain committed to supporting you and your community, and will work together with you to ensure you have the resources you require to meet your local infrastructure needs.

Sincerely,

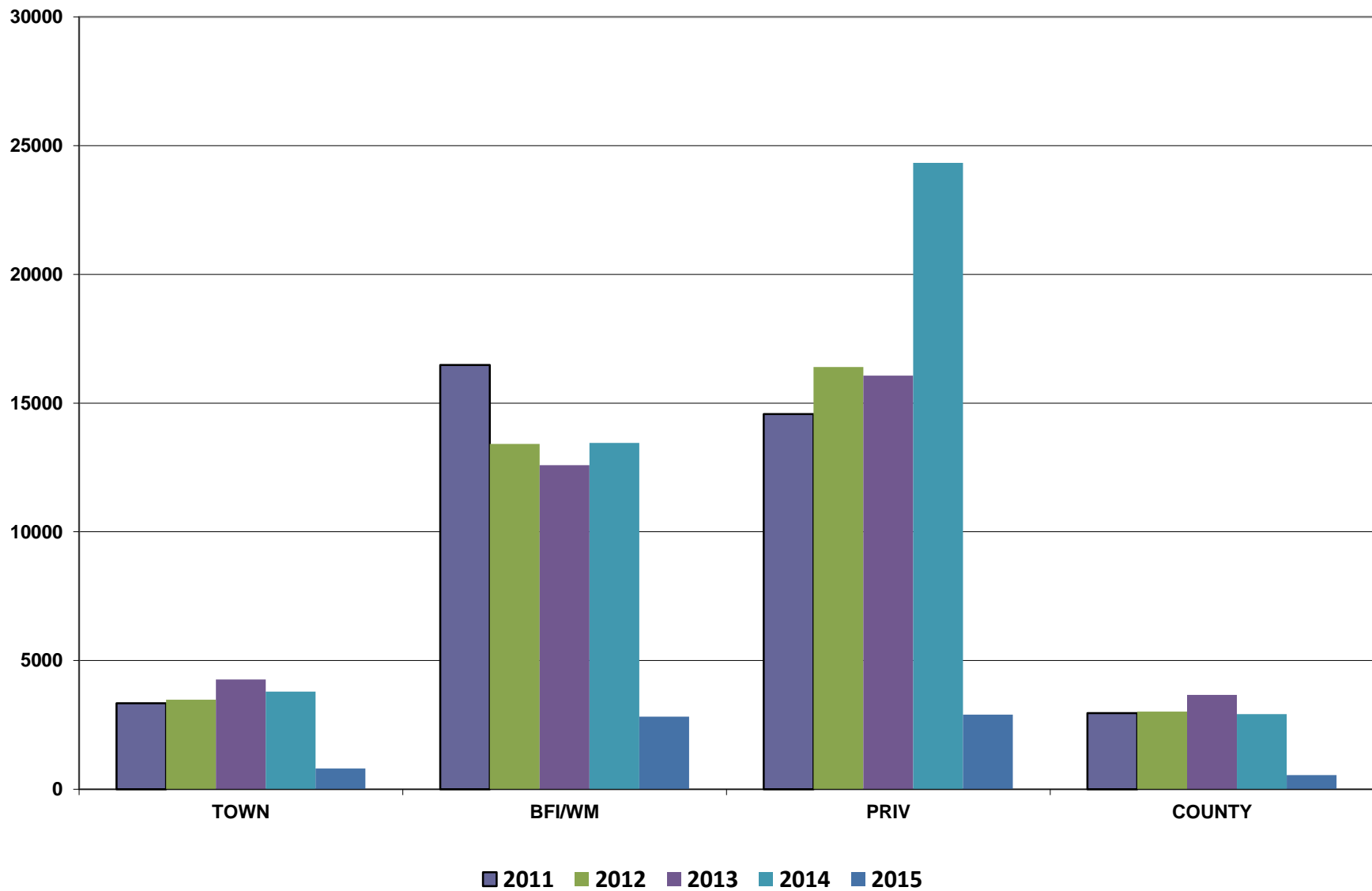
Diana McQueen
Minister

cc: Arlos Crofts, Municipal Manager, Town of Redcliff

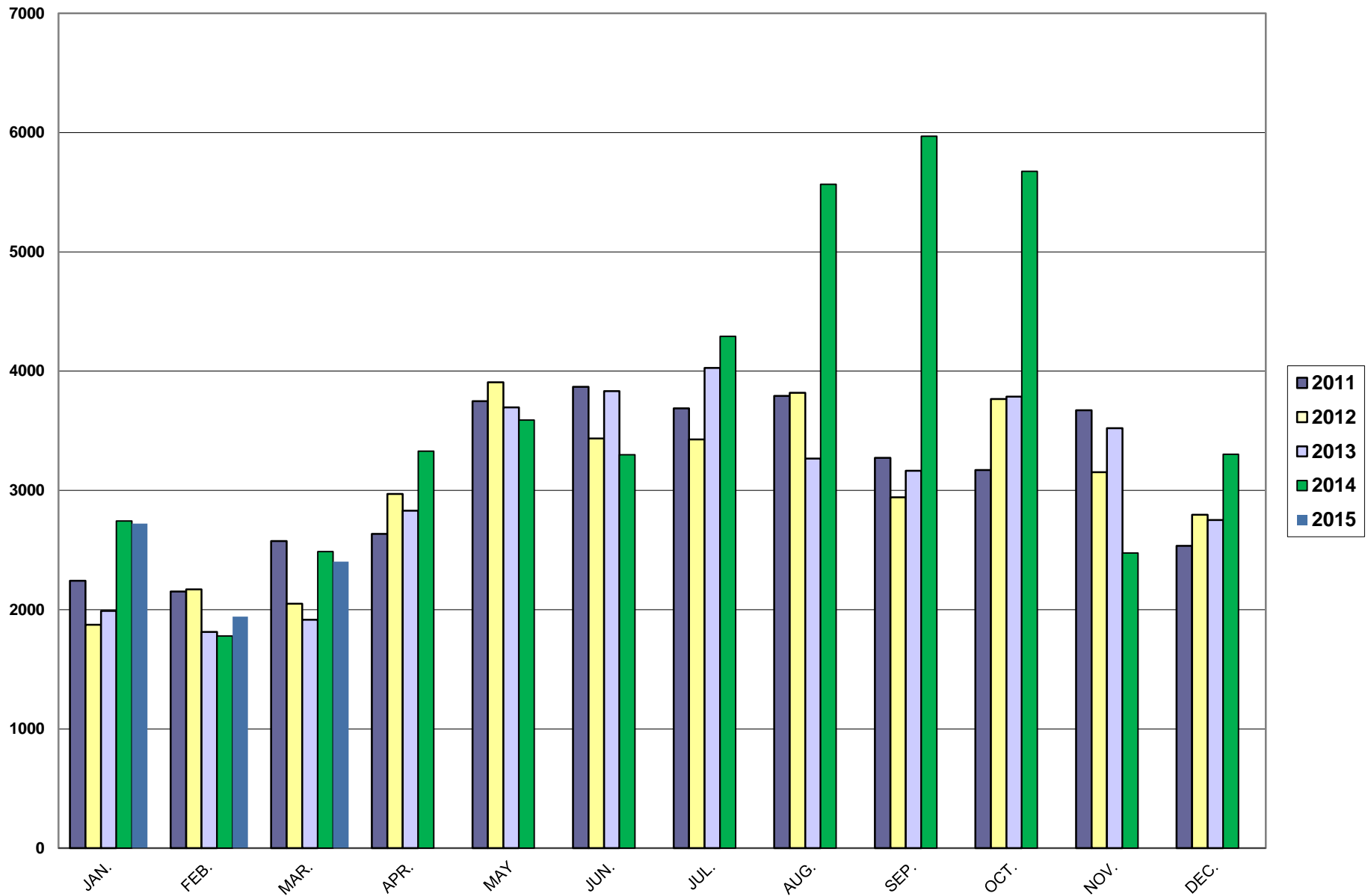
**REDCLIFF/CYPRESS REGIONAL LANDFILL
2015 VS 5 YEAR AVERAGE
TO MARCH 31, 2015**



**REDCLIFF/CYPRESS REGIONAL LANDFILL
DELIVERIES BY SOURCE 2011-2015
TO MARCH 31, 2015**



**REDCLIFF/CYPRESS REGIONAL LANDFILL
DELIVERIES IN TONNES 2011-2015
TO MARCH 31, 2015**



SETUP PAGE

**Audited Financial Statements
For Year Ended December 31, 2014**

SECTION #1

Organization Name:	CYPRESS VIEW FOUNDATION
Organization Code:	CVF
Chief Administrative Officer:	Rita Fisher
Auditor:	
Name of Auditor / Manager:	Darren Adamson
Telephone number:	403-382-6800
E-mail:	darren.adamson@vcm.ca
Mailing Address:	110, 590 8 St S, Lethbridge AB, T1J 2J8

Please Answer the following Questions:

	Y	N	Answer:
1. Does your management body run its own program, other than self contained, provincially owned buildings?.....			Y
2. Do you administer the Private Landlord Rent Supplement or Direct Rent Supplement programs funded by the province?.....			Y
3. Did your management body receive funds to cover a deficit budget in 2014?			N

SECTION #2

Completion Instructions:

- Complete all the sheets in the workbook that apply to your operations.
- Enter in information only in the blue shaded cells. Do not attempt to enter any information into other cells.
- Enter in the per-site financial results on the sheets numbered 1-100. See the Sites tab for the list of sites managed by your organization. While there are 100 sheets, you only need to complete one sheet for each site you have. For example, if you only have 7 sites, then complete tabs 1-7.
- Do not enter information on these worksheets: SOPs
- When entering financial results, use the roll-up accounts indicated. All sub-accounts below the accounts specified should be summed to the summary account. Do not attempt to add rows for sub-accounts; use only the accounts indicated.
- The AUD REP, FILES, and NOTES worksheets are samples only. If your auditor has similar templates to be used, you may use those. If you wish to use the samples, then ensure you delete the sample only disclaimer and complete the cells highlighted in blue.
- On the ADME worksheet, either enter salary information at the detailed account level (accounts 550010-550080), OR at the summary level (account 550005), but not both.
- The AADJ worksheet should show adjustments and reclassifications that were made in the audited statements compared to the 4th quarter statements you submitted.
- As this is the first year with the new chart of accounts, there may be different expectations on where certain items can or should be coded, in particular for the balance sheet items. If you are uncertain of the meaning behind a particular account, or if you have possibly been using a different account to record activities than what is specified, please contact the Housing division.
- If you have any questions, please contact Jasmine Selwright at: jasmine.selwright@gov.ab.ca

SECTION #3

Submission Instructions:

- Email this excel workbook to: vivian.lam@gov.ab.ca
- Print a copy of this Excel workbook and:
 - Complete the 'Certification by Management Body'
 - Attach a Signed Audit Letter and Report on Specified Procedures, as prepared by your Auditor
 - Attach signed Management Letter, as prepared by your Auditor, outlining any recommendations or concerns regarding your operations.
- The completed, printed copy should be mailed to:

Alberta Seniors, Housing Division
3rd floor, 10044 - 108 Street
Edmonton, AB
T6J 5E6

****NOTE: AUDITS WILL NOT BE
CONSIDERED SUBMITTED UNTIL
ORIGINAL, SIGNED SCHEDULES
RECEIVED BY ASHC**

CONTENTS

MANAGEMENT BODY: CYPRESS VIEW FOUNDATION

1 AUDITORS' REPORT

- a) Auditors' Report
- b) Report on Results of Specified Procedures

2 CERTIFICATION BY MANAGEMENT BODY

3 FINANCIAL STATEMENTS

- a) Statement of Financial Position
- b) Statement of Changes in HAL Funding
- c) Statement of Private Landlord Rent Supplement Activity
- d) Statement of Direct Rent Supplement Activity
- e) Statement of Operations
- f) Statement of Changes in Net Assets
- g) Statement of Cash Flows
- h) Notes to the Financial Statements

4 SCHEDULES

- Schedule I: Capital Property
- Schedule II(a): Surplus - Efficiency
- Schedule II(b): Deficit - Efficiency
- Schedule III: Non-Recurring Maintenance
- Schedule IV: Administration Expenses
- Schedule V: Audit Adjustments

5 SUPPORTING PROJECT STATEMENTS

- Affordable Housing Summary
- Market Housing Summary
- Other Operations Summary
- Individual Provincially owned building project statements

Young Parkyn McNab LLP

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To: The Board of Directors of
Cypress View Foundation

We have audited the accompanying financial statements of Cypress View Foundation, which comprise the consolidated statement of operations as at December 31, 2014, and the consolidated , and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the financial statements 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 organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

As disclosed in note 2(c), Alberta Municipal Affairs - Housing requires the organization to record operating grants as a direct increase to net assets. Canadian accounting standards for not-for-profit organizations requires operating grants to be reported as revenue. Had these amounts been presented in accordance with Canadian accounting standards for not-for-profit organizations, the 2013 expenses would have increased by \$28,357 and the 2014 expenses would have increased by \$34,530. There was no misstatement in the ending unrestricted net assets balance in either 2013 or 2014.

Qualified Opinion

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, these financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2014 and the results of its operations in accordance with Canadian accounting standards for not-for-profit organizations.

Young Parkyn McNab LLP

Lethbridge, Alberta

March 12, 2015

Chartered Accountants

REPORT ON RESULTS OF SPECIFIED PROCEDURES

Sample: only use if your auditor does not have their own report template. Delete this cell if template will be used.

To the Board of Directors of:

CYPRESS VIEW FOUNDATION

As requested by Alberta Seniors, we have performed the specified procedure of verifying tenant incomes in accordance with established incomes and the Provincial rent-to-income scale for all programs administered. We comply with this request as required by Section 14 of the *Alberta Housing Act*.

As a result of applying this procedure of reviewing tenant files, as of December 31, 2014 for a sample of tenant files selected, we found:

No exceptions

DATE: March 12, 2015

SIGNED:
(by Auditor)

Young Parkyn McNab LLP

****NOTE: AUDITS WILL NOT BE CONSIDERED SUBMITTED UNTIL ORIGINAL, SIGNED SCHEDULES RECEIVED BY ASHC**

CERTIFICATION BY MANAGEMENT BODY

To the best of my knowledge and belief, the Statements and Schedules included in this report are true and correct, as at DECEMBER 31, 2014 for the management body legally known as:

CYPRESS VIEW FOUNDATION

To the best of my knowledge and belief, all assets and liabilities of the management body are fairly stated in the Statement of Financial Position included herein.

To the best of my knowledge and belief, tenant incomes have been verified and rentals charged are in accordance with the established incomes and the applicable rent-to-income scale.

In addition, I certify that the above named Management Body is legally incorporated under the Alberta Housing Act and is in good standing at this date.

DATE:

March 12, 2015

SIGNED:

CHAIRMAN OF THE BOARD OF DIRECTORS:

Arthur J. Squire
(Print Name Below)

ARTHUR JSQUIRE
CYPRESS VIEW FOUNDATION

MANAGEMENT BODY:

****NOTE: AUDITS WILL NOT BE CONSIDERED SUBMITTED UNTIL ORIGINAL, SIGNED SCHEDULES
RECEIVED BY ASHC**

STATEMENT OF FINANCIAL POSITION
For Year Ended December 31, 2014

Organization Name:

CYPRESS VIEW FOUNDATION

Account Range		2014	2013
100210-105020	Cash and Cash Equivalents (note 3).....	1,595,448.00	1,808,689.00
100180	Security Deposit in Trust (note 4).....	88,888.00	89,080.00
120020-120510	Accounts Receivable (note 5).....	92,830.00	55,962.00
120620-127010	Other Current Assets (note 6).....	80,846.00	76,326.00
147010-162010	Long Term Receivables.....		
166010-171010 except AA accounts	Capital Assets (note 7).....	850,100.00	775,815.00
166110-170110 AA accounts only	Less: Accumulated Amortization - Capital Assets.....	(299,882.00)	(217,270.00)
165010	Buildings.....	16,178,634.00	15,795,418.00
165110	Less: Accumulated Amortization - Buildings.....	(5,508,314.00)	(4,984,922.00)
164010	Land.....	-	
	Total Assets	13,058,328.00	13,367,058.00

LIABILITIES

200010-207010 except 206010, 205010	Short Term Liabilities (note 8).....	542,190.00	737,955.00
260010-261110	Long Term Liabilities (note 9).....	7,477,386.00	7,528,285.00
262000	Restricted Operating Reserve Fund.....	10,200.00	10,200.00
206010	Deferred Operating Reserve Fund.....		
205010	Rent Supplement Advance.....		
	Total Liabilities	8,029,776.00	8,276,440.00

NET ASSETS

385000	Accumulated Surplus.....	1,156,225.00	1,087,754.00
380010-381110	Restricted Net Assets (note 12).....	129,175.00	162,108.00
380010	Invested in Capital Assets (Including Donated Capital).....	3,743,152.00	3,840,756.00
	Total Net Assets	5,028,552.00	5,090,618.00
	Total Liabilities & Net Assets	13,058,328.00	13,367,058.00

**Consolidated Statement of Operations
For Year Ended December 31, 2014**

Organization Name: CYPRESS VIEW FOUNDATION
Do Not Enter Any Information on this Sheet

REVENUE

400000 Rent
410000 Resident Services
420000 Non-Resident Services
Grants
430010 ASHC - Shared Costs
430020 ASHC - Maintenance
430030 ASHC - Interest Subsidy
430040 ASHC - Grants for Rest
430050 ASHC - LAP grant
430060 ASHC - Rent Supplement Grants received
430110 Provincial - Homeless Grants
430120 Provincial - Other Grants
432000 Municipal
431000 Federal
433000 Other
Operational Funding
460010 Municipal Requisition (note 13)
450010 Provincial
450030 Other
470000 Management and Administration
475000 Investment Income
480000 Charitable Donations

Total Revenue

EXPENSES

550000 Human Resources
520000 Operating
530000 Operating Maintenance
510000 Utilities
500000 Taxes and Land Leases
560000 Administration
580000 Health
540000 Charitable Costs

Total Expenses

Net Excess (Deficiency) of Revenue over Expenses from operations

OTHER EXPENSES

590000 Interest costs
591000 Other

592000 Amortization
650000 Cash Held for Reserves

Net Excess (Deficiency) (note 14)

2014	2013
2,425,849.00	2,336,813.00
274,474.00	277,951.00
64,384.00	64,483.00
-	-
-	-
5,989.00	6,502.00
-	-
-	-
557,354.00	596,104.00
-	-
-	-
1,052,098.00	894,832.00
-	-
-	-
-	-
-	-
1,387,730.00	1,353,883.00
-	-
-	-
94,710.00	93,952.00
221,942.00	187,546.00
-	-
-	-
6,084,530.00	5,812,066.00

3,647,533.00	3,599,052.00
617,324.00	640,697.00
348,022.00	347,288.00
477,142.00	432,875.00
22,999.00	26,985.00
158,245.00	123,895.00
-	-
-	-
5,271,265.00	5,170,792.00
813,265.00	641,274.00

234,797.00	243,257.00
-	-
606,004.00	585,616.00
-	-
(27,536.00)	(187,599.00)

STATEMENT OF CHANGES IN NET ASSETS For Year Ended December 31, 2014				
MANAGEMENT BODY: CYPRESS VIEW FOUNDATION				
	Accumulated Surplus 385000	Restricted Net Assets 381010-381110	Invested In Capital Assets (Included Donated Capital) 380010	
Balance at Beginning of Year	1,087,754.00	162,108.00	3,840,756.00	
Current Year Net Excess (Deficiency) of Revenue over Expenses	(27,536.00)			
Add: Operating and Capital Grant received (accounts 430040 and 433000)				
Amortization	606,004.00		(606,004.00)	
Sub-Total	1,666,222.00	162,108.00	3,234,752.00	
Remittance to the Department (Schedule II)	(34,530.00)			
Adjustments				
Capital contributions received	304,795.00		(304,795.00)	
Debt repayment	(160,197.00)		160,197.00	
Transfer from restricted assets	32,933.00	(32,933.00)		
Purchase of Capital assets	(457,501.00)		457,501.00	
Amortization of capital contributions	(195,497.00)		195,497.00	
Balance at End of Year*	1,156,225.00	129,175.00	3,743,152.00	

*Note If the year-end balance is negative ("debit balance"), an explanation of the overage is required and a receivable set up.

STATEMENT OF CASH FLOWS
For Year Ended December 31, 2014

MANAGEMENT BODY:

CYPRESS VIEW FOUNDATION

	<u>2014</u>	<u>2013</u>
Cash flows from operating activities		
Excess (deficiency) of revenue over expenses	(27,536.00)	(187,599.00)
Add: Amortization of Capital Assets / Gain/Loss on disposal	606,004.00	585,616.00
Add: Amortization of Capital allocations	(195,497.00)	(158,482.00)
Net Change in non-cash working capital:		
Decrease (Increase) in current assets	(41,188.00)	32,159.00
Increase (decrease) in liabilities	(195,765.00)	(151,838.00)
Payable to Alberta Social Housing Corporation (-)	(34,530.00)	(28,357.00)
Net cash generated (used) in operating activities	111,488.00	91,499.00
Financing and Investing Activities		
Purchase of capital assets	(457,501.00)	(277,558.00)
Contributed capital assets		
Unamortized capital contributions	304,795.00	114,514.00
Operating and Capital grants received		
Repayment of long term debt	(160,197.00)	(151,736.00)
HAL grant received	-	
HAL grant (used)	-	
Net cash generated (used) in financing and investing activities	(312,903.00)	(314,780.00)
Net (decrease) increase in cash and cash equivalents	(201,415.00)	(223,281.00)
Cash, beginning of year	1,865,729.00	2,089,010.00
Cash, end of year	1,664,314.00	1,865,729.00

Cash and Cash Equivalents Represented By:

Cash	1,595,448.00	1,806,669.00
Short Term Investments		
Trust Accounts for Security Deposits	68,866.00	59,060.00
	1,664,314.00	1,865,729.00

CYPRESS VIEW FOUNDATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2014

1. Nature of operations

Cypress View Foundation is an organization that operates and manages social programs aimed at providing affordable housing for senior citizens of Medicine Hat, Alberta. The organization is established as a management body by provincial ministerial order and is governed by the Alberta Housing Act and its regulations. It qualifies as a registered charity as defined in the Income Tax Act and, as such, is exempt from income taxes.

2. Significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

(a) Consolidation

The consolidated financial statements include the assets, liabilities, revenue, expenses and cash flows of the two divisions of the Cypress View Foundation, as follows:

- Cypress View Foundation - Lodge
- Cypress View Foundation - Management Agency

Management fees of \$94,710 (2013 - \$93,951) between the Lodge and Management Agency have not been eliminated. The effect on excess revenue over expenses is nil.

All other inter-divisional balances between the Lodge and Management Agency have been eliminated, as follows:

- accounts receivable/accounts payable of \$31,856 (2013 - \$29,619) between the Lodge and Management Agency.

(b) Revenue recognition

The Foundation follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenditures are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

The Foundation recognizes rental revenues monthly as they are received or receivable based on the rates established in the individual tenant rent agreements.

(c) Alberta Social Housing Corporation grant

The Management Agency division may receive an annual operating and capital grant from Alberta Social Housing Corporation (ASHC), depending on the approved budget each year. Any unspent portion of the grant, plus any actual surplus (not including amortization) for the year must be repaid to ASHC.

In accordance with Alberta Housing and Urban Affairs guidelines, the grant and any repayments to ASHC are recorded directly to unrestricted net assets rather than being recorded as revenue and expenses. This is not in accordance with Canadian accounting standards for not-for-profit organizations.

(d) Cash equivalents

The Foundation includes cash on hand, cash held by financial institutions in operating accounts and money market funds in the determination of cash and cash equivalents.

CYPRESS VIEW FOUNDATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2014

2. Significant accounting policies, continued

- (e) **Inventory**
Inventory is valued at the lower of cost and net realizable value. Cost is determined using the first-in, first-out method.
- (f) **Capital assets**
Purchased capital assets are recorded at cost. Only assets purchased costing \$5,000 or more are recorded in the capital asset accounts. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is provided for on the straight-line method at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows
- | | |
|------------------------|--------------------------|
| Buldings | 25 years straight-line |
| Equipment | 10 years straight-line |
| Automotive | 10 years straight-line |
| Furniture and fixtures | 5-20 years straight-line |
- (g) **Net assets invested in capital assets**
The Foundation has chosen to continue to treat net assets invested in capital assets as a separate component of net assets.
- (h) **Contributed services**
Volunteers contributed time to assist the Cypress View Foundation carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.
- (i) **Financial instruments**
The organization initially measures its financial assets and liabilities at fair value. The organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for short term investments in mutual funds which are measured at fair market value.
- (j) **Measurement uncertainty**
The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

CYPRESS VIEW FOUNDATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2014

3. Cash and cash equivalents

	2014	2013
Cypress View Lodge - bank accounts	\$ 505,888	\$ 453,948
Cypress View Lodge - cash on hand	350	350
Cypress View Lodge - mutual funds	1,013,616	-
Cypress View Lodge - GIC	-	1,290,732
Management Agency - bank accounts	75,594	61,639
	<u>\$ 1,595,448</u>	<u>\$ 1,806,669</u>

4. Cash in trust

Cash in trust consists of security deposits from tenants, and the corresponding liability to the tenants is recorded separately on the statement of financial position.

5. Accounts receivable

	2014	2013
Cypress View Lodge - grant	\$ 51,000	\$ 17,085
Cypress View Lodge - rent	5,513	758
Cypress View Lodge - other	675	1,403
Cypress View Lodge - GST	28,594	14,879
Cypress View Lodge - accrued interest	-	15,327
Management Agency - other	1,802	2,022
Management Agency - GST	5,246	4,488
	<u>\$ 92,830</u>	<u>\$ 55,962</u>

6. Other current assets

	2014	2013
Cypress View Lodge - prepaid expenses	\$ 31,284	\$ 30,015
Cypress View Lodge - inventory	49,362	46,311
	<u>\$ 80,646</u>	<u>\$ 76,326</u>

CYPRESS VIEW FOUNDATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2014

7. Capital assets

	2014		2013	
	Cost	Accumulated amortization	Net	Net
Buildings	\$ 16,178,634	\$ 5,508,314	\$ 10,670,320	\$ 10,810,496
Automotive	68,311	44,414	23,897	30,726
Furniture and fixtures	781,789	255,468	526,321	527,819
	<u>\$ 17,028,734</u>	<u>\$ 5,808,196</u>	<u>\$ 11,220,538</u>	<u>\$ 11,369,041</u>

8. Short term liabilities

	2014	2013
Cypress View Lodge - trade payables	\$ 306,232	\$ 495,042
Cypress View Lodge - government remittance payables	40,144	44,241
Cypress View Lodge - tenant security deposits payable	51,096	44,886
Cypress View Lodge - deferred maintenance grant	89,155	111,939
Management Agency - payable to Alberta Social Housing	34,530	28,356
Management Agency - trade payables	6,385	162
Management Agency - tenant security deposits payable	14,648	13,329
	<u>\$ 542,190</u>	<u>\$ 737,955</u>

9. Long term liabilities

	2014	2013
Long term debt - Cypress View Lodge (note 10)	\$ 4,148,339	\$ 4,308,536
Unamortized capital contributions - Cypress View Lodge (note 11)	3,329,047	3,219,749
	<u>\$ 7,477,386</u>	<u>\$ 7,528,285</u>

CYPRESS VIEW FOUNDATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2014

10. Long-term debt

	2014	2013
City of Medicine Hat		
This promissory note is repayable at \$90,536 semi annually including interest at 5.50%. The note is due in 2034.	\$ 2,117,919	\$ 2,179,936
This promissory note is repayable at \$44,099 semi annually including interest at 5.50%. The note is due in 2022.	268,051	296,240
Cypress County		
This promissory note is repayable at \$61,786 semi annually including interest at 5.50%. The note is due in 2034.	1,445,377	1,487,700
This promissory note is repayable at \$14,340 semi annually including interest at 5.50%. The note is due in 2020.	134,544	154,978
Town of Redcliff		
This promissory note is repayable at \$6,953 semi annually including interest at 5.50%. The note is due in 2034.	162,663	167,426
This promissory note is repayable at \$1,831 semi annually including interest at 5.50%. The note is due in 2021.	19,785	22,256
	4,148,339	4,308,536
Less current portion	169,130	160,196
	\$ 3,979,209	\$ 4,148,340
Estimated principal repayments are as follows:		
2015	\$ 169,130	
2016	178,559	
2017	188,515	
2018	199,026	
2019	210,125	
Subsequent years	3,202,984	
	\$ 4,148,339	

11. Unamortized capital contributions

	2014	2013
Balance beginning of the year	\$ 3,219,749	\$ 3,263,716
Capital contributions	304,795	114,514
Less amount amortized to revenue	(195,497)	(158,481)
	\$ 3,329,047	\$ 3,219,749

CYPRESS VIEW FOUNDATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2014

12. Reserves - Internally restricted

	2014	2013
Capital reserve	\$ 121,895	\$ 147,186
Donation reserve	7,280	14,922
	<u>\$ 129,175</u>	<u>\$ 162,108</u>

13. Requisitions

The Cypress View Foundation has the authority to requisition various municipalities for operating funds.

	2014	2013
City of Medicine Hat	\$ 806,492	\$ 779,816
Cypress County	513,681	506,831
Town of Redcliff	67,557	67,236
	<u>\$ 1,387,730</u>	<u>\$ 1,353,883</u>

14. Net excess (deficiency)

	2014	2013
Cypress View Lodge	\$ (60,976)	\$ (214,866)
Management Agency	33,440	27,267
	<u>\$ (27,536)</u>	<u>\$ (187,599)</u>

15. Accumulated sick time

The Foundation's employees accumulate sick time in accordance with the union contract and are entitled to time off with pay. At December 31, 2014, the accumulated sick time is valued at \$44,770 (2013 - \$63,686). It is not possible to determine the extent to which this sick time may be utilized in the next year and employees are not paid out their sick time when they leave employment with the Foundation. Accordingly, no amount has been accrued as a liability in these financial statements for accumulated sick time.

CYPRESS VIEW FOUNDATION
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2014

16. Local Authorities Pension Plan

Employees of the Foundation participate in the Local Authorities Pension Plan (LAPP) which is covered by the Public Sector Pensions Act. It is financed by employer and employee contributions and investment earnings of the LAPP Fund. Total current service contributions for active employees by the Foundation in 2014 were \$209,274 (2013 - \$196,356). Total current service contributions by the employer in 2014 were \$228,962 (2013 - \$218,063). At December 31, 2013 the LAPP disclosed an estimated actuarial deficiency of \$4.862 billion.

17. Financial Instruments

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is exposed to credit risk from tenants. However, the organization has a significant number of tenants which minimizes concentration of credit risk

18. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

SCHEDULE I
CHANGES IN CAPITAL PROPERTY
For Year Ended December 31, 2014

Organization:

CYPRESS VIEW FOUNDATION

DESCRIPTION	BALANCE AT BEGINNING OF THE YEAR	ADDITIONS	REDUCTIONS	BALANCE AT END OF THE YEAR
CAPITAL PROPERTY - COST		(Please provide details)		
Capital Assets.....	775,815.00	74,285.00		850,100.00
Buildings.....	15,795,418.00	383,216.00		16,178,634.00
Land.....	-			-
TOTAL CAPITAL PROPERTY COST	16,571,233.00	457,501.00	-	17,028,734.00

ACCUMULATED AMORTIZATION				
Capital Assets.....	217,270.00	82,612.00		299,882.00
Buildings.....	4,984,922.00	523,392.00		5,508,314.00
TOTAL ACCUMULATED AMORTIZATION	5,202,192.00	606,004.00	-	5,808,196.00

TOTAL CAPITAL PROPERTY NET OF ACCUMULATED AMORTIZATION				
	11,369,041.00	(148,503.00)	-	11,220,538.00

SCHEDULE II - a
REMITTANCE CALCULATION
SURPLUS BUDGET
For Year Ended December 31, 2014

Organization:

CYPRESS VIEW FOUNDATION

BUDGET VARIANCE

2014 ACTUAL RESULTS:
 (Operating Excess¹ - Capital Expenditure)
 Less: 2014 APPROVED OPERATING & CAPITAL BUDGET
 2014 BUDGET VARIANCE.....

*Sample
Calculation*

34,530.00
\$29,092.00
5,438.00

\$12,000.00
\$10,000.00
\$2,000.00

REMITTANCE TO ALBERTA SOCIAL HOUSING CORPORATION

2014 ACTUAL RESULTS¹
 Add: UNUSED SPECIAL GRANTS²
 TOTAL REMITTED

34,530.00
34,530.00

\$12,000.00
\$2,000.00
\$14,000.00

¹ From Statement of Operations (excludes amortization & gain/loss on disposal of capital assets)

² From Statement of Changes in Deferred Operating Reserve Fund

SCHEDULE III
NON-RECURRING MAINTENANCE
For Year Ended December 31, 2014

Organization:

CYPRESS VIEW FOUNDATION

		2014	2013
600100	Building Safety and Security Systems.....		
600200/600300	Building-Exterior & Interior.....		
600400	Heating, Ventilation & Air Conditioner		
600500	Painting.....		
600600	Electrical Systems.....		
600700	Ground Maintenance & Materials.....		
600800	Elevators.....		
	Total Non-Recurring Maintenance.....	-	-

**SCHEDULE IV
COMBINED HR & ADMINISTRATION EXPENSES
For Year Ended December 31, 2014**

Organization:

CYPRESS VIEW FOUNDATION

UNITS: 211

	2014	2013
550005 Salaries and Wages		
550010 Administration Salaries.....	690,683.00	648,401.00
550020 Housekeeping Salaries.....	492,490.00	490,320.00
550030 Food Services Salaries.....	709,642.00	681,529.00
550040 Maintenance Salaries.....	141,835.00	135,753.00
550050 Resident care Salaries.....	866,875.00	870,871.00
550060 Homecare Salaries.....		
550070 Laundry facility Salaries.....	74,345.00	72,377.00
550080 Outreach ed. Salaries.....	18,865.00	42,397.00
551000-551050 Employee Benefits.....	647,227.00	608,521.00
552000 Contract Employment.....		
553000 Personnel Recruitment.....		
554000-558000 Other Human Resources.....	15,571.00	48,883.00
560000-560003 Office and General Administration.....	25,772.00	27,245.00
560010 Office Rent.....		
560020-560030 Office Equipment and Repairs.....	58,270.00	25,546.00
560040 Vehicle and Travel.....	24,039.00	26,127.00
560060-560064 Board Expenses.....	2,501.00	2,505.00
560070 Association Fees.....	4,561.00	1,035.00
560080-560083 Professional Fees.....	43,102.00	41,437.00
560090 IT Services.....		
560100 Management Fees.....		
560110 Sundry.....		
560120-560140 Accreditation, Inter-Co. Admin Fees and Admin Charges....		
Specify Other.....		
TOTAL	3,805,778.00	3,722,947.00

Please Note:

Do NOT include Rent Supplement administration fees in this schedule

Cypress View Foundation

Year End: December 31, 2014

Adjusting journal entries

Date: 1/1/2014 To 12/31/2014

Number	Date	Name	Account No	Debit	Credit
YPM1	12/31/2014	Accumulated Surplus/(Deficit)	T/0900	2,000.00	
YPM1	12/31/2014	Grants for Restricted Purposes	T/1010		2,000.00
To correct the prior year payable to Alberta Social Housing.					
YPM2	12/31/2014	Provincial Op & Cap Grants	T/0550	34,529.86	
YPM2	12/31/2014	Payable to Alberta Social Housi	T/0615		34,529.86
To record the amount payable to ASHC for the 2014 surplus.					
YPM3	12/31/2014	Accumulated surplus invested in net capital ass	380010		2,182.63
YPM3	12/31/2014	Accumulated Surplus/(Deficit)	T/0900	2,181.83	
YPM3	12/31/2014	Donated Capital	T/0930	1.00	
To record accumulated surplus invested in capital assets.					
				38,712.49	38,712.49

Net Income (Loss) 33,439.55

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Prepared by	Reviewed by

AJE

Cypress View Foundation

Year End: December 31, 2014

Reclassifying Journal entries

Date: 1/1/2014 To 12/31/2014

Number	Date	Name	Account No	Debit	Credit
R1	12/31/2014	Cable TV	T/1210C		13,828.61
R1	12/31/2014	Cable TV expense	RT/1210C	13,828.61	
To reclassify cable expenses from cable income.					
R2	12/31/2014	Accounts Payable - Current	T/0610	31,856.36	
R2	12/31/2014	Cypress View Foundation - Crmt	T/0305A		31,856.36
To reclassify the amount owing to the lodge for presentation purposes.					
				45,684.97	45,684.97
Net Income (Loss)			33,439.55		

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Prepared by	Reviewed by

RJE

Cypress View Foundation (Lodge)

Year End: December 31, 2014

Adjusting journal entries

Date: 1/1/2014 To 12/31/2014

Prepared by	Reviewed by

AJE

Number	Date	Name	Account No	Debit	Credit
YPM1	12/31/2014	Prior period adjustments	3200		0.05
YPM1	12/31/2014	Retained Earnings	3900	5,405.05	
YPM1	12/31/2014	Reserve transfer account	C/0800		4,830.00
YPM1	12/31/2014	Stationery & Supplies	C/8110		575.00
To adjust net assets to actual.					
YPM2	12/31/2014	Building:Amortization	C/0521	41,542.00	
YPM2	12/31/2014	Equipment Amortization	C/0531	25,137.00	
YPM2	12/31/2014	Amortization Expense 07 YE	C/9710		66,679.00
To adjust amortization expense to actual.					
YPM3	12/31/2014	Other Provincial	C/1411		150,784.00
YPM3	12/31/2014	Lodge Renewal Funding 2013	C/0701L	49,777.00	
YPM3	12/31/2014	Lodge Modernization 2009	C/0701M	101,007.00	
To adjust lodge modernization grant deferred revenue to actual.					
YPM4	12/31/2014	Unamortized Contribution ALW	C/0915	147,038.17	
YPM4	12/31/2014	Unamortized Contribution LMI	C/0916	32,008.95	
YPM4	12/31/2014	Unamortized Contribution LMI 2013	C/0917	16,450.09	
YPM4	12/31/2014	Amort deferred capital allocat	C/1490		195,497.21
To record amortization of deferred capital.					
YPM5	12/31/2014	Unamortized Contribution LMI	C/0916		95,017.53
YPM5	12/31/2014	Unamortized Contribution LMI 2013	C/0917		209,777.48
YPM5	12/31/2014	Other Provincial	C/1411	304,795.01	
To adjust unamortized deferred capital contributions for additions to pool in current year.					
YPM6	12/31/2014	Retained Earnings	3900		96,512.53
YPM6	12/31/2014	Invested in Capital Assets	C/3200	96,512.53	
To adjust equity invested in capital assets to actual.					
				819,672.80	819,672.80

Net Income (Loss)

(60,975.03)

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Cypress View Foundation (Lodge)

Year End: December 31, 2014

Reclassifying journal entries

Date: 1/1/2014 To 12/31/2014

Prepared by	Reviewed by

RJE

Number	Date	Name	Account No	Debit	Credit
R1	12/31/2014	Current portion of long term debt	R2000		169,130.00
R1	12/31/2014	Current portion contra	R2001	169,130.00	
		To reclassify current portion of long term debt.			
R2	12/31/2014	Payroll remittances	R2101		40,143.55
R2	12/31/2014	Employees	C/2101	40,143.55	
		To reclassify CRA remittances payable to separate account.			
				209,273.55	209,273.55
		Net Income (Loss)	(60,975.03)		

Statement of Operations
For Year Ended December 31, 2014

(unaudited)

For all other organizational operations outside of per-site operations, affordable and market housing

REVENUE

400000	Rent
410000	Resident Services
420000	Non-Resident Services
Grants	
430010	ASHC - Shared Costs
430020	ASHC - Maintenance
430030	ASHC - Interest Subsidy
430040	ASHC - Grants for Rest
430050	ASHC - LAP grant
430060	ASHC - Rent Supplement Grants received
430110	Provincial - Homeless Grants
430120	Provincial - Other Grants
432000	Municipal
431000	Federal
433000	Other
Operational Funding	
460010	Municipal Requisition
450010	Provincial
450030	Other
470000	Management and Administration
475000	Investment Income
480000	Charitable Donations

Total Revenue

EXPENSES

550000	Human Resources
520000	Operating
530000	Operating Maintenance
510000	Utilities
500000	Taxes and Land Leases
560000	Administration
580000	Health
540000	Charitable Costs

Total Expenses

Net Excess (Deficiency) of Revenue over Expenses from operations

OTHER EXPENSES

590000	Interest costs
591000	Other
592000	Amortization
650000	Cash Held for Reserves

Net Excess (Deficiency)

2014	2013
2,110,242.00	2,029,304.00
222,614.00	226,791.00
64,384.00	64,483.00
-	-
-	-
5,989.00	6,502.00
-	-
-	-
-	-
557,354.00	596,104.00
-	-
-	-
1,052,098.00	894,832.00
-	-
-	-
-	-
-	-
1,387,730.00	1,353,883.00
-	-
-	-
94,710.00	93,952.00
220,671.00	186,496.00
-	-
-	-
-	-
5,715,792.00	5,452,347.00
3,557,272.00	3,501,790.00
603,481.00	624,163.00
270,826.00	268,273.00
373,652.00	338,805.00
-	-
131,826.00	106,399.00
-	-
-	-
4,937,057.00	4,839,430.00
776,735.00	612,917.00
234,797.00	243,257.00
-	-
604,914.00	584,526.00
-	-
(60,976.00)	(214,866.00)

(unaudited)

SITE NAME:	THE TEEODA
HAL SITE ID:	50540
AHIS Project ID:	261927550237
Program Category:	Seniors Self Contained Apartments
Unit Count:	51

REVENUE	2014	2013
400000 Rent	315,607.00	307,509.00
410000 Resident Services	51,860.00	51,160.00
420000 Non-Resident Services	-	-
Grants	-	-
430010 ASHC - Shared Costs	-	-
430020 ASHC - Maintenance	-	-
430030 ASHC - Interest Subsidy	-	-
430040 ASHC - Grants for Rest	-	-
430050 ASHC - LAP grant	-	-
430080 ASHC - Rent Supplement Grants received	-	-
430110 Provincial - Homeless Grants	-	-
430120 Provincial - Other Grants	-	-
432000 Municipal	-	-
431000 Federal	-	-
433000 Other	-	-
Operational Funding	-	-
460010 Municipal Requisition	-	-
450010 Provincial	-	-
450030 Other	-	-
470000 Management and Administration	-	-
475000 Investment Income	1,271.00	1,050.00
480000 Charitable Donations	-	-
	-	-
Total Revenue	368,738.00	359,719.00

EXPENSES

550000	Human Resources	90,261.00	97,262.00
520000	Operating	13,843.00	16,534.00
530000	Operating Maintenance	77,196.00	79,015.00
510000	Utilities	103,490.00	94,070.00
500000	Taxes and Land Leases	22,999.00	26,985.00
580000	Administration	26,419.00	17,496.00
580000	Health	-	-
540000	Charitable Costs	-	-
Total Expenses		334,208.00	331,362.00
Net Excess (Deficiency) of Revenue over Expenses from operations		34,530.00	28,357.00

OTHER EXPENSES

590000	Interest costs	-	-
591000	Other	-	-
592000	Amortization	1,090.00	1,090.00
650000	Cash Held for Reserves	-	-
Net Excess (Deficiency)		33,440.00	27,267.00

CYPRESS VIEW FOUNDATION (LODGE)

FINANCIAL STATEMENTS

For the year ended December 31, 2014

CYPRESS VIEW FOUNDATION (LODGE)
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December 31, 2014

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SCHEDULES TO THE FINANCIAL STATEMENTS	11 - 12

Young Parkyn McNab LLP

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To: The Board of Directors of
Cypress View Foundation (Lodge)

We have audited the accompanying financial statements of Cypress View Foundation (Lodge), which comprise the statement of financial position as at December 31, 2014, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organization's preparation and fair presentation of the financial statements 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 organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Cypress View Foundation (Lodge) as at December 31, 2014, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Young Parkyn McNab LLP

Lethbridge, Alberta

March 12, 2015

Chartered Accountants

CYPRESS VIEW FOUNDATION (LODGE)
STATEMENT OF FINANCIAL POSITION
As at December 31, 2014

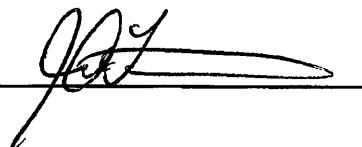
	2014	2013
ASSETS		
Current		
Cash	\$ 1,519,854	\$ 1,745,030
Cash in trust (note 3)	53,888	45,540
Accounts receivable (note 4)	89,045	64,193
GST receivable	28,594	14,879
Inventory	49,362	46,311
Prepaid expenses	31,284	30,015
	1,772,027	1,945,968
Capital assets (note 5)	11,218,353	11,365,768
	\$ 12,990,380	\$ 13,311,736
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accrued liabilities	\$ 306,230	\$ 495,041
Government remittances payable	40,144	44,241
Security deposits	51,096	44,886
Deferred revenue (note 6)	89,155	111,939
Current portion of long-term debt	169,130	160,196
	655,755	856,303
Long-term debt (note 7)	3,979,209	4,148,340
Unamortized capital contributions (note 8)	3,329,047	3,219,749
	7,964,011	8,224,392
Net assets		
Unrestricted	1,156,227	1,087,753
Invested in capital assets	3,740,967	3,837,483
Reserves - internally restricted (note 9)	129,175	162,108
	5,026,369	5,087,344
	\$ 12,990,380	\$ 13,311,736

Approved on behalf of the board:

Director



Director



CYPRESS VIEW FOUNDATION (LODGE)**STATEMENT OF OPERATIONS**

For the year ended December 31, 2014

	2014 Budget (Unaudited)	2014 Actual	2013 Actual
Revenue			
Rental revenue	\$ 1,954,000	\$ 2,110,242	\$ 2,029,304
Requisitions (note 10)	1,387,730	1,387,730	1,353,883
Designated assisted living	832,848	869,312	765,274
Lodge assistance program grant	975,000	563,343	602,606
MAP program	175,000	182,786	129,558
Sundry revenue	124,600	162,281	157,584
Reimbursement from Teeoda Apartments	90,000	94,710	93,952
Guest and staff meals	75,000	65,582	75,440
Cablevision	58,000	59,135	58,249
Interest revenue	10,000	25,175	28,016
Amortization of capital contributions	-	195,497	158,480
	5,682,178	5,715,793	5,452,346
General and administrative expenses			
Operating expenses (schedule 1)	3,415,880	3,313,492	3,336,876
Administration expenses (schedule 2)	1,468,194	1,257,840	1,181,817
Utilities	333,328	329,737	295,719
Maintenance expenses (schedule 3)	242,650	200,359	216,415
Modernization and improvements	638,850	70,426	51,858
	6,098,902	5,171,854	5,082,685
(Deficiency) excess of revenue over expenses from operations	(416,724)	543,939	369,661
Other expense			
Amortization	575,000	604,914	584,526
Deficiency of revenue over expenses	\$ (991,724)	\$ (60,975)	\$ (214,865)

CYPRESS VIEW FOUNDATION (LODGE)**STATEMENT OF CHANGES IN NET ASSETS****For the year ended December 31, 2014**

	Unrestricted	Invested in capital assets	Reserves - internally restricted	Total 2014	Total 2013
Balance, beginning of year	\$ 1,087,753	\$ 3,837,483	\$ 162,108	\$ 5,087,344	\$ 5,302,209
Deficiency of revenue over expenses	(60,975)	-	-	(60,975)	(214,865)
Capital asset additions	(457,499)	457,499	-	-	-
Amortization of capital assets	604,914	(604,914)	-	-	-
Capital contributions received	304,795	(304,795)	-	-	-
Amortization of capital contributions	(195,497)	195,497	-	-	-
Transfer from internally restricted reserves	32,933	-	(32,933)	-	-
Debt repayment	(160,197)	160,197	-	-	-
Balance, end of year	\$ 1,156,227	\$ 3,740,967	\$ 129,175	\$ 5,026,369	\$ 5,087,344

CYPRESS VIEW FOUNDATION (LODGE)
STATEMENT OF CASH FLOWS
For the year ended December 31, 2014

	2014	2013
Cash flows from operating activities		
Deficiency of revenue over expenses	\$ (60,975)	\$ (214,865)
Adjustments for items which do not affect cash		
Amortization	604,914	584,526
Amortization of capital allocations	(195,497)	(158,481)
	348,442	211,180
Change in non-cash working capital items		
Accounts receivable	(24,852)	11,532
GST	(13,715)	(4,537)
Inventory	(3,051)	3,385
Prepaid expenses	(1,269)	(9,548)
Accounts payable and accrued liabilities	(188,811)	129,212
Income taxes	(4,097)	10,766
Security deposits	6,210	11,734
Deferred revenue	(22,784)	(250,412)
	96,073	113,312
Cash flows from investing activity		
Purchase of capital assets	(457,499)	(277,558)
Cash flows from financing activities		
Repayment of long-term debt	(160,197)	(151,736)
Capital contributions	304,795	114,514
	144,598	(37,222)
Net (decrease) increase in cash and cash equivalents	(216,828)	(201,468)
Cash and cash equivalents, beginning of year	1,790,570	1,992,038
Cash and cash equivalents, end of year	\$ 1,573,742	\$ 1,790,570
Cash and cash equivalents consist of:		
Cash	\$ 498,772	\$ 439,396
Money market funds	1,021,082	-
GICs	-	1,305,634
Cash in trust	53,888	45,540
	\$ 1,573,742	\$ 1,790,570

CYPRESS VIEW FOUNDATION (LODGE)
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2014

1. Nature of operations

Cypress View Foundation (Lodge) is an organization that operates and manages social programs aimed at providing affordable housing for senior citizens of Medicine Hat, Alberta. The organization is established as a management body by provincial ministerial order and is governed by the Alberta Housing Act and its regulations. It is a registered charity as defined in the Income Tax Act and, as such, is exempt from income taxes.

2. Significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

(a) Revenue recognition

The Foundation follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenditures are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

The Foundation recognizes rental revenue monthly as it is received or receivable based on the rates established in the individual tenant rent agreements.

(b) Cash and cash equivalents

The Foundation includes cash on hand, cash held by financial institutions in operating accounts and money market funds in the determination of cash and cash equivalents.

(c) Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is determined using the first-in, first-out method.

(d) Capital assets

Purchased capital assets are recorded at cost. Only assets purchased costing \$5,000 or more are recorded in the capital asset accounts. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is provided for on the straight-line method at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows

Furniture and equipment	5 - 20 years
Buildings	25 years
Automotive	10 years

(e) Net assets invested in capital assets

The Foundation has chosen to continue to treat net assets invested in capital assets as a separate component of net assets.

(f) Contributed services

Volunteers contributed time to assist the Cypress View Foundation in carrying out its service delivery activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

CYPRESS VIEW FOUNDATION (LODGE)
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2014

2. Significant accounting policies, continued

(g) Financial instruments

The organization initially measures its financial assets and liabilities at fair value. The organization subsequently measures all its financial assets and financial liabilities at amortized cost, except for short term investments in mutual funds which are measured at fair market value.

(h) Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

3. Cash in trust

Cash in trust consist of security deposits from tenants, and the corresponding liability to the tenants is recorded separately on the statement of financial position.

4. Accounts receivable

	2014	2013
Trade receivables	\$ 57,189	\$ 34,574
Due from Teeoda Apartments	31,856	29,619
	<u>\$ 89,045</u>	<u>\$ 64,193</u>

5. Capital assets

			2014	2013
	Cost	Accumulated amortization	Net	Net
Furniture and equipment	\$ 781,789	\$ 255,468	\$ 526,321	\$ 527,819
Buildings	16,178,633	5,508,314	10,670,319	10,810,496
Automotive	57,407	35,694	21,713	27,453
	\$ 17,017,829	\$ 5,799,476	\$ 11,218,353	\$ 11,365,768

CYPRESS VIEW FOUNDATION (LODGE)
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2014

6. **Deferred revenue**

	2014	2013
Lodge modernization program	\$ 89,155	\$ 111,939

7. **Long-term debt**

	2014	2013
City of Medicine Hat		
This promissory note is repayable at \$90,536 semi annually including interest at 5.50%. The note is due in 2034.	\$ 2,117,919	\$ 2,179,936
This promissory note is repayable at \$44,099 semi annually including interest at 5.50%. The note is due in 2022.	268,051	296,240
Cypress County		
This promissory note is repayable at \$61,786 semi annually including interest at 5.50%. The note is due in 2034.	1,445,377	1,487,700
This promissory note is repayable at \$14,340 semi annually including interest at 5.50%. The note is due in 2020.	134,544	154,978
Town of Redcliff		
This promissory note is repayable at \$6,953 semi annually including interest at 5.50%. The note is due in 2034.	162,663	167,426
This promissory note is repayable at \$1,831 semi annually including interest at 5.50%. The note is due in 2021.	19,785	22,256
	4,148,339	4,308,536
Less current portion	169,130	160,196
	\$ 3,979,209	\$ 4,148,340

Estimated principal repayments are as follows:

2015	\$ 169,130
2016	178,559
2017	188,515
2018	199,026
2019	210,125
Subsequent years	3,202,984
	\$ 4,148,339

CYPRESS VIEW FOUNDATION (LODGE)
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2014

8. Unamortized capital contributions

	2014	2013
Balance beginning of year	\$ 3,218,627	\$ 3,263,716
Capital contributions	304,795	114,514
Less amount amortized to revenue	(194,375)	(158,481)
	<u>\$ 3,329,047</u>	<u>\$ 3,219,749</u>

9. Reserves - internally restricted

	2014	2013
Capital reserve	\$ 121,895	\$ 147,186
Donations reserve	7,280	14,922
	<u>\$ 129,175</u>	<u>\$ 162,108</u>

10. Requisitions

The Cypress View Foundation has the authority to requisition various municipalities for operating funds.

	2014	2013
City of Medicine Hat	\$ 806,492	\$ 779,816
Cypress County	513,681	506,831
Town of Redcliff	67,557	67,236
	<u>\$ 1,387,730</u>	<u>\$ 1,353,883</u>

11. Accumulated sick time

The Foundation's employees accumulate sick time in accordance with the union contract and are entitled to time off with pay. At December 31, 2014, the accumulated sick time is valued at \$44,770 (2013 - \$63,686). It is not possible to determine the extent to which this sick time may be utilized in the next year and employees are not paid out their sick time when they leave employment with the Foundation. Accordingly, no amount has been accrued as a liability in these financial statements for accumulated sick time.

CYPRESS VIEW FOUNDATION (LODGE)
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2014

12. Related party transactions

During the year, the Cypress View Foundation - Lodge received management fees of \$28,350 (2013 - \$28,350), and project labour of \$58,520 (2013 - \$58,399), as well as an expense reimbursement of \$7,262 (2013 - \$7,202) from Cypress View Foundation - Housing. There is an amount due from Community Housing at year end of \$31,856 (2013 - \$29,619). These transactions are in the normal course of operations and are measured at their exchange amount, which is the amount of consideration established and agreed upon by both parties.

13. Local Authorities Pension Plan

Employees of the Foundation participate in the Local Authorities Pension Plan (LAPP) which is covered by the Public Sector Pensions Act. It is financed by employer and employee contributions and investment earnings of the LAPP Fund. Total current service contributions for active employees by the Foundation in 2014 were \$209,274 (2013 - \$196,356). Total current service contributions by the employer in 2014 were \$228,962 (2013 - \$218,063). At December 31, 2013 the LAPP disclosed an estimated actuarial deficiency of \$4.862 billion.

14. Financial instruments

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is exposed to credit risk from tenants. However, the organization has a significant number of tenants which minimizes concentration of credit risk.

CYPRESS VIEW FOUNDATION (LODGE)
SCHEDULES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2014

Schedule of operating expenses

Schedule 1

	2014 Budget (Unaudited)	2014 Actual	2013 Actual
Project labour	\$ 2,227,900	\$ 2,265,415	\$ 2,268,893
Project labour benefits	525,500	484,038	480,919
Food and kitchen	402,000	361,288	371,662
Janitorial	70,000	62,245	66,162
Sundry	53,300	50,893	52,360
Equipment purchased	70,750	36,246	32,561
Laundry and linen	25,500	20,514	23,237
Waste removal	20,000	19,543	16,727
Security	19,080	11,845	22,923
Automotive	1,850	1,465	1,432
	\$ 3,415,880	\$ 3,313,492	\$ 3,336,876

Schedule of administration expenses

Schedule 2

	2014 Budget (Unaudited)	2014 Actual	2013 Actual
Administration labour and benefits	\$ 850,050	\$ 805,027	\$ 747,126
Interest on long-term debt	394,994	234,797	243,257
Telephone	41,500	45,521	44,583
Insurance	42,500	39,482	37,098
Sundry	46,000	38,566	41,638
Professional fees	38,000	35,577	33,153
Equipment purchased	32,750	31,931	9,755
Office	14,000	14,371	13,591
Conferences, dues and fees	8,400	12,568	11,616
	\$ 1,468,194	\$ 1,257,840	\$ 1,181,817

CYPRESS VIEW FOUNDATION (LODGE)
SCHEDULES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2014

Schedule of maintenance expenses

Schedule 3

	2014 Budget (Unaudited)	2014 Actual	2013 Actual
Building	\$ 112,150	\$ 90,892	\$ 93,930
Heating, ventilation and plumbing	51,000	41,800	48,529
Grounds	24,500	25,832	21,787
Painting	25,000	19,303	26,441
Electrical systems	15,000	12,911	11,434
Appliance repair and replacement	13,000	8,942	14,128
Elevators	2,000	679	166
	\$ 242,650	\$ 200,359	\$ 216,415

Memo

To: Redcliff Town Council
From: Arlos Crofts, Municipal Manager
Date: April 13, 2015
Re: Purchase of New Wheel Loader for Landfill

Policy 38 – Purchasing Policy States:

The Municipal Manager is authorized to sign purchase orders for any item where such payment has been approved by Council through resolution, Bylaw, or annual budget. When an item exceeds \$75,000 the Municipal manager will report such expenditures to Council.

Following the preliminary approval of our 2015 budget, the Public Services Department undertook a formal Tender process for the purchase of a new wheel loader for the Redcliff/Cypress Regional Landfill. The preliminary approved budget for the capital purchase is \$350,000.

The Tender was structured in a way to provide for an opportunity to bid on providing a robust wheel loader to the Redcliff/Cypress Regional Landfill with an emphasis on extended warranty up to 6 years with a guaranteed 48 hour up-time for repairs and also a guaranteed buy back option after 5 years.

The Tender bids from suppliers were received and opened in public on March 17, 2015 at the Town Of Redcliff Public Services Department Shop. The Bid submitting dealers were: Strongco Corporation, Brandt Tractor Ltd., Finning, Rocky Mountain Equipment, and CEM equipment submitted two bids. A summary of the bids are listed in the table below. CEM Equipment submitted the lowest bid and only bid within the preliminary approved capital budget.

Text in red indicates low bid amounts

Dealer	CEM	CEM	Rocky Mtn.Equip.	Brandt Tractor	Strongoco Equip.	Finning
Make/Model	Hyundai 770-9A 2013	Hyundai 770-9A 2015	Case 1021F 2015	John Deere 744K 2015	Volvo L150H 2015	Cat 972M 2015
Offered price as per specs	\$347,000.00	\$374,000.00	\$384,000.00	\$437,922.00	\$457,434.00	\$577,198.00
GST(5%)	\$17,350.00	\$18,700.00	\$19,200.00	\$21,896.10	\$22,871.70	\$28,860.00
Other Applicable tax(tires)	\$800.00	\$800.00	\$400.00	Inc.	Inc.	Inc.
Total Price	\$365,150.00	\$393,500.00	\$403,200.00	\$459,818.10	\$480,305.70	\$606,058.00
Warranty offered with 48hr up-time of repairs	72month 7500hr	72month 7500hr	72month 7500hr plus 3year full service maint.	72month 7500hr	72month 7500hr	72month 7500hr
Guaranteed buyback offered at 5years	\$115,000.00	\$125,000.00	None	None	\$202,850.00	\$237,000.00

After reviewing all of the submissions, staff involved with the review process determined the best overall value based on quality, service warranty, buyback guarantee and price is to purchase the low bid received from CEM Equipment of a New 2013 Hyundai 770-9A Wheel loader for as follows:

- Purchase price \$347,000.00
 - Tire tax \$800.00
 - GST(5%) \$17,350.00
-

Total	\$365,150.00
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COUNCIL IMPORTANT MEETINGS AND EVENTS

Date & Time	Meeting / Event	Where /Information
April 17, 2015	Redcliff Volunteer Recognition & Citizen of the Year Awards Celebration	Redcliff Legion 5:30 p.m.
April 23, 2015	Leaders of Tomorrow Scholarship Award Sponsor Meeting	Medicine Hat City Hall 5:30 p.m.
April 24, 2015	Mayor's & Reeves Meeting (Mayor Attending)	Town of Redcliff Chambers at Noon
May 1, 2015	Wildhorse Border Crossing Committee Meeting	Medicine Hat City Hall 12:00 p.m. to 2:00 p.m.
May 2, 2015	EDA Strategic Session	Redcliff Town Hall Chambers 9:00 a.m. to 3:00 p.m.
June 18, 2015	Mayor's Caucus	Strathmore, Alberta
June 19, 2015	Mayor's Walk	River Valley Park 6:30 p.m.