



**COUNCIL MEETING**

**MONDAY, APRIL 22, 2013**

**7:00 P.M.**

**FOR THE REGULAR MEETING OF THE REDCLIFF TOWN COUNCIL  
MONDAY, APRIL 22, 2013 – 7:00 P.M.  
REDCLIFF TOWN COUNCIL CHAMBERS**

<b><u>AGENDA ITEM</u></b>	<b><u>RECOMMENDATION</u></b>
<b>1. GENERAL</b>	
A) Call to Order	
B) Adoption of Agenda *	Adoption
C) Accounts Payable *	For Information
<b>2. DELEGATION</b>	
A) Bylaw Enforcement Officer report to Council * (B. McMillan to be in attendance)	For Information
B) RCMP Report to Council (Sgt. D. Ness to be in attendance)	For Information
C) MNP Re: Auditor's Report (R. Belau to be in attendance)	
i) Town of Redcliff	
a) Audit Findings Report *	For Information
b) Financial Statements *	For Approval & Auth. Signing Mayor/ Mun. Mgr & Dir. Finance & Admin
c) Municipal Financial Information Return *	For Approval
ii) Redcliff Cypress Regional Waste Management Authority	
a) Audit Findings Report *	For Information
b) Financial Statements *	For Approval & Auth. Signing Mayor/ Mun. Mgr &
<b>3. MINUTES</b>	
A) Council meeting held April 8, 2013 *	For Adoption
B) Redcliff Family and Community Support Services Board meeting held April 9, 2013 *	For Information
C) Municipal Planning Commission meeting held April 17, 2013 *	For Information

#### 4. BYLAWS

- A) Bylaw 1743/2013 being a bylaw to amend Bylaw No. 1160/98, being the Northwest Horticulture Storm Sewer Project Bylaw and Bylaw 1175/98 being a Bylaw to amend Bylaw 1160/98 \* 1<sup>st</sup> Reading
- Note: Requirement to amend local improvement bylaws that have been affected by subdivision or consolidation to reflect the modification of the parcels affected*
- B) Bylaw 1744/2013 being a bylaw to amend Bylaw No. 1454/2006, being the Broadway Avenue East (Main Street to Sissons Drive SE) Road Project Bylaw \* 1<sup>st</sup> Reading
- Note: Requirement to amend local improvement bylaws that have been affected by subdivision or consolidation to reflect the modification of the parcels affected*
- C) Bylaw 1745/2013 to amend Bylaw No. 1128/97, being the 700 and 800 Blocks of 2<sup>nd</sup> Street S.E. Paving Project bylaw and to amend Bylaw 1173/98 to amend Bylaw 1128/97 and Bylaw 1180/98 to amend Bylaw 1128/97 \* 1<sup>st</sup> Reading
- Note: Requirement to amend local improvement bylaws that have been affected by subdivision or consolidation to reflect the modification of the parcels affected*
- D) Bylaw 1746/2013 being a bylaw to amend Bylaw 1309/2002, being the South Railway Street NE Storm Sewer project Bylaw and Bylaw 1355/2003 being a bylaw to amend bylaw 1309/2002 \* 1<sup>st</sup> Reading
- Note: Requirement to amend local improvement bylaws that have been affected by subdivision or consolidation to reflect the modification of the parcels affected*
- E) Bylaw 1747/2013 to amend Bylaw No. 1686/2011, being the Mitchell Street SE (1<sup>st</sup> Avenue to 4<sup>th</sup> Avenue), Birch Court, Elm Court and Willow Court Road Rehabilitation Project - Local Improvement Tax Bylaw \* 1<sup>st</sup> Reading
- F) Bylaw 1750/2013 Supplementary Assessment Bylaw \* 1<sup>st</sup> 2<sup>nd</sup> 3<sup>rd</sup> Reading
- \*(Section 187 (4) of the Municipal Government Act states "A proposed bylaw must not have more than 2 readings at a council meeting unless the Councillors present unanimously agree to consider third reading"*
- G) Bylaw 1748/2013 Town of Redcliff Community Organization Property Tax Exemption Regulation (C.O.P.T.E.R.) Bylaw \* 1<sup>st</sup> Reading

#### 5. STAFF RECOMMENDATIONS

- A) Winter Frost Boils / Road Repairs / Drainage Improvements \* For Consideration
- B) Eastside Phase 1 Landscaping and Park Tender \* For Consideration

## **6. POLICIES**

- |           |                                                       |                   |
|-----------|-------------------------------------------------------|-------------------|
| <b>A)</b> | Policy 078, Provision of Facilities to Service Club * | For Consideration |
| <b>B)</b> | Policy 090, Residential Land Listing on MLS *         | For Consideration |
| <b>C)</b> | Policy 053, Land Sales Policy *                       | For Consideration |

## **7. CORRESPONDENCE**

- |           |                                                                                              |                 |
|-----------|----------------------------------------------------------------------------------------------|-----------------|
| <b>A)</b> | Alberta Municipal Affairs *<br>Municipal Sustainability Initiative (MSI) funding levels      | For Information |
| <b>B)</b> | Alberta Justice and Solicitor General *<br>Re: New Police Officer Grant (NPOG) agreement     | Auth. Signing   |
| <b>C)</b> | Canadian Paraplegic Association (Alberta) *<br>Re: Universal Design Power Point presentation | For Information |
| <b>D)</b> | Chamber of Commerce *                                                                        | For Information |

## **8. OTHER**

- |            |                                                                                                    |                         |
|------------|----------------------------------------------------------------------------------------------------|-------------------------|
| <b>A)</b>  | Budget 2013 *<br>Re: Final Approval                                                                | For Approval            |
| <b>i)</b>  | Bylaw 1749/2013 Tax Rate Bylaw *                                                                   | 1 <sup>st</sup> Reading |
| <b>B)</b>  | Municipal Manager's Report to Council *                                                            | For Information         |
| <b>C)</b>  | Mayor and Councillor Reports *                                                                     | For Information         |
| <b>D)</b>  | Redcliff/Cypress Regional Landfill Graphs to February 28, 2013 *                                   | For Information         |
| <b>E)</b>  | Development Permit Graphs                                                                          |                         |
| <b>i)</b>  | Ending December 2012 *                                                                             | For Information         |
| <b>ii)</b> | Ending March 2013 *                                                                                | For Information         |
| <b>F)</b>  | Alberta Urban Municipalities Association (AUMA)                                                    |                         |
| <b>i)</b>  | Amended MUNIX Subscribers Agreement for Town of Redcliff *                                         | Auth. Signing           |
| <b>ii)</b> | Amended MUNIX Subscribers Agreement for Redcliff/ Cypress *<br>Regional Waste Management Authority | Auth. Signing           |

## **9. RECESS**



**10. IN CAMERA**

- A) Labour
- B) Legal

**11. ADJOURN**

ACCOUNTS PAYABLE APRIL 3 - APRIL 15, 2013			
COUNCIL MEETING APRIL 22, 2013			
72690	ACKLANDS	TRAFFIC CONES, DRILL BITS	\$499.09
72691	TYCO INTEGRATED SECURITY	2ND QTR ALARM SERVICES WTP	\$114.03
72692	THE BOLT GUYS	LOCKNUTS, WASHERS	\$51.66
72693	CACTUS COMMUNICATIONS	REPAIR FLIP ASSEMBLY ON CELLPHONE	\$91.82
72694	CANSEL	PROJ#119 GIS SURVEYING EQUIPMENT	\$39,751.95
72695	CONNECTIONS CAREER & SAFETY	AIR BRAKE COURSE – S.KUSTRA	\$200.00
72696	C.U.P.E.	MARCH UNION DUES	\$1,762.86
72697	DAN JANE VENTURES	PROPANE	\$65.54
72698	FOX ENERGY SYSTEMS	ST.JOHNS FIRST AID RECERTIFICATION – J.WESTERS	\$141.75
72699	GENIVAR	PROJ#110 OLD TRANSCANADA HWY, PROJ#57 3 ST SE REHAB	\$3,150.00
72700	JOE JOHNSON EQUIPMENT	TUBE BROOM, GUTTER BROOM, ETC UNIT#135 SWEEPER	\$2,859.56
72701	MEDICINE HAT CO-OP	EMERY CLOTH, CUT OFF WHEELS	\$48.24
72702	MEDICINE HAT WHOLESALE FOODS	MEALS ON WHEELS CONTAINERS & LIDS	\$71.83
72703	NIEDERMAYER, MARK	MARCH GUITAR INSTRUCTOR FEES	\$420.00
72704	PC CORP	FEBRUARY BACK UP MANAGER	\$393.75
72705	PINNACLE INTERNATIONAL	REPAIRS TO EXHAUST GAS RECIRCULATION UNIT#128 GARBAGE TRUCK	\$5,248.86
72706	PITNEY WORKS	APRIL FOLDER STUFFER CONTRACT	\$165.25
72707	POULIN'S PEST CONTROL	GOPHER DOOM	\$609.00
72708	PRAIRIE ROSE SCHOOL DIV.NO.8	1ST INSTALLMENT FAMILY SCHOOL LIASON WORKER	\$14,400.00
72709	PROVINCIAL TREASURER - LAPP	LAPP CONTRIBUTIONS TO MARCH 23, 2013	\$16,027.16
72710	RECEIVER GENERAL	STATUATORY DEDUCTIONS TO MARCH 23, APRIL COUNCIL, 1ST QTR FIRE	\$27,023.20
72711	RODEO FORD SALES	DOOR LATCH UNIT#93 FORD 3 TON	\$84.92
72712	STANTEC CONSULTING	PROJ#40 EASTSIDE PHASE 1	\$1,638.00
72713	SUPERIOR TRUCK EQUIPMENT	PICK UP HEAD UNIT# 128 GARBAGE TRUCK	\$654.86
72714	TELUS MOBILITY	MARCH CELL PHONES, PHONE, RADIO & PAGER CHARGES	\$34.22
72715	PRO FLOW PLUMBING	DRAIN CLEANING AT ARENA LOBBY WASHROOM	\$210.00
72716	HI POINT WESTERN SALES	REISSUE CHEQUE #71073	\$17.91
72717	GIRARD, NICOLE	REFUND RENTAL DEPOSIT	\$50.00
72718	TOWN OF REDCLIFF	MARCH EMPLOYEE PROPERTY TAX PAYMENTS	\$550.00
72719	TOWN OF REDCLIFF	APRIL COUNCIL PAY, 1ST QTR FIRE PAY	\$13,872.48
72720	REDCLIFF FIREMEN SOCIAL CLUB	1ST QTR SOCIAL CLUB DUES	\$315.00
72721	TRICO LIGHTING PRODUCTS	LIGHT BULBS	\$93.87
72722	UNITED WAY	1ST QTR EMPLOYEE DONATIONS	\$72.00
72723	WOLSELEY	6" PVC PLUGS, 6" END CAP	\$204.83
72724	MARSHALL, MIKE	REFUND TO RAISE FENCE LINE	\$916.65
72725	A & B STEEL	CONCRETE CUTTING BLADE	\$182.07
72726	ACE LANDSCAPING	MARCH SNOW REMOVAL	\$1,260.00
72727	ACKLANDS	CAUTION TAPE, GLOVES	\$68.31
72728	A-PLUS EQUIPMENT RENTALS	CLUTCH	\$339.36
72729	BRC CONSTRUCTION	REFUND DRAIN CLEAN - 918 KIPLING CRES.	\$281.91
72730	C.E.M. HEAVY EQUIPMENT	WATER PUMP, BELT, HOSE UNIT#123 LOADER	\$292.31
72731	CIBC VISA	TRAINING-K.DELL,S.SIMON,D.SKRIWER,D.HARRISON; SUBSCRIPTIONS;ETC	\$3,572.04
72732	CANADIAN PACIFIC RAILWAY	MARCH FLASHER CONTRACT	\$667.24
72733	CYPRESS GROUP	1ST QTR TOSHIBA 6540 & CANON 5070 COPIER CONTRACT	\$3,303.93
72734	EPCOR ENERGY SERVICES	MARCH ELECTRIC UTILITY LANDFILL	\$147.90
72735	FOX ENERGY SYSTEMS	SIGN BRACKETS, SIGN STICKERS PROJ# 21 WTP UPGRADE	\$345.71
72736	ALBERTA GFOA	2013 MEMBERSHIP FEES	\$208.95
72737	HARV'S JANITORIAL SERVICES	MARCH JANITORIAL SERVICES	\$3,386.25
72738	REDCLIFF HOME HARDWARE	GARBAGE BAGS, RECEPTACLE KIT, GREASE, FOAM, SEALER, PAINT, ETC	\$446.27
72739	JOHN'S WATER HAULING	WATER DELIVERY TO LANDFILL	\$90.00
72740	KIRK'S MIDWAY TIRE	STEERING TIRES, RECAP TIRES, CASINGS, ETC UNIT#94 GARBAGE	\$3,855.60
72741	MEDICINE HAT NEWS	MARCH ADVERTISING	\$2,571.46
72742	PARTNERS FOR SK RIVER BASIN	2013/14 MEMBERSHIP FEES	\$125.00
72743	PINNACLE INTERNATIONAL	BATTERIES UNIT#103 CUBE VAN , UNIT# 76 PACKER	\$178.48
72744	PRECISION GIANT SYSTEMS	SCALE REPAIR AT LANDFILL	\$1,898.35
72745	THE PRINTER	BUSINESS CARDS, BUSINESS LICENSES, LETTERHEADS, RECEIPTS, ETC	\$2,590.35
72746	REDCLIFF CITIZENS ON PATROL	REFUND ERROR ON CASH RECEIPT	\$5.50
72747	RODEO FORD	DOOR LATCH, HANDLE ASSEMBLY UNIT#93 3 TON	\$223.09
72748	SAFETY CODES	JANUARY & FEBRUARY SAFETY CODES	\$120.66
72749	SANATEC ENVIRONMENTAL	PUMP SEPTIC TANK AT LANDFILL	\$126.00
72750	SECURTEK	2ND QUARTER ALARM SERVICES FIRE HALL	\$65.99
72751	STEHRE, BRIAN	REISSUE CHEQUE #71650	\$230.68
72752	TELUS COMMUNICATION	APRIL CELL PHONES, PHONE, RADIO & PAGER CHARGES	\$1,751.02
72753	TELUS MOBILITY	APRIL CELL PHONES, PHONE, RADIO & PAGER CHARGES	\$365.00
72754	MIKES ROADHOUSE	MARCH MEALS ON WHEELS	\$1,937.25
72755	RATHJE, OWEN	MARCH SKATE MARSHALL	\$180.00
72756	LONGPRE, ROLAND	REFUND UTILITY DEPOSIT	\$100.00
72757	COSLOVICH, STEVEN	REFUND UTILITY OVERPAYMENT	\$865.86
72758	TRICO LIGHTING PRODUCTS	LIGHT BULBS, LENS	\$322.36

72759	WOLSELEY	SERVICE BOXES, VALVE BOXES, SERVICE BOX RODS, REPAIR CLAMP	\$2,843.38
72760	TOWN OF REDCLIFF	REGULAR PAY TO APRIL 6, 2013	\$55,135.03
72761	ACTION PARTS	OIL FILTERS, TRAILER MARKER LAMPS	\$69.70
72762	AFFINITY WELDING	GARBAGE BIN HOOKS	\$1,627.50
72763	AMSC INSURANCE	2013 GROUP ACCIDENT INSURANCE PREMIUM FIRE DEPT & COUNCIL	\$1,285.00
72764	BATTERY DIRECT	6 VOLT BATTERIES	\$61.57
72765	BENCHMARK GEOMATICS	GRADE PLAN 273 KIPLING POINT S.W.	\$157.50
72766	CITY OF MEDICINE HAT	UTILITY ACCOUNTS, MARCH SEWAGE OUTLAY, 2012 SEWAGE ADJ	\$83,278.03
72767	FORTY MILE GAS CO-OP	MARCH GAS UTILITY LANDFILL	\$219.67
72768	J. BALMER SAFETY CONSULTING	ADULT & PEDIATRIC AED PADS	\$256.20
72769	KAIZEN LAB	LEACHATE ANALYSIS AT LANDFILL	\$337.68
72770	LETHBRIDGE HERALD	MARCH ADVERTISING	\$1,017.72
72771	LETHBRIDGE MOBILE SHREDDING	MARCH SHREDDING SERVICE	\$44.10
72772	SUNCOR	DYED DIESEL LANDFILL	\$7,643.91
72773	PITNEY BOWES LEASING	MAY TO JULY POSTAGE MACHINE CONTRACT	\$227.02
72774	PROVINCIAL TREASURER - LAPP	LAPP CONTRIBUTIONS TO APRIL 6, 2013	\$16,813.40
72775	RECEIVER GENERAL	STATUTORY DEDUCTIONS TO APRIL 6, 2013	\$27,106.70
72776	ST. JOHN AMBULANCE	BABYSITTING INSTRUCTION COURSE FEES	\$600.00
72777	TOWN OF REDCLIFF - LANDFILL	MARCH LANDFILL TONNAGE	\$2,634.77
72778	TRICO LIGHTING PRODUCTS	6 & 12 VOLT BATTERIES, LIGHT BULBS, TUBES	\$1,132.87
72779	WE CARE HOME HEALTH CARE	MARCH HOME CARE SERVICE	\$375.80
72780	XEROX	MARCH WC7655 COPIER CONTRACT	\$76.62
72781	CARVER CONSTRUCTION	PROJ#99 RAW WATER PUMP STATION UPGRADE	\$195,578.53
	TOTAL CHEQUES: 92	AMOUNT OF CHEQUES:	\$562,437.89

**REPORT TO COUNCIL 2013 APR 22:**

Reporting period FEB 11/APR 18/2013

Total files this reporting period 36 (8 reported, 28 self generated)

TRAFFIC BYLAW: 17 files generated relating to this bylaw, 1 reported, 16 self initiated. The majority of these files were related to parking on boulevards, and heavy truck parking. There was only 1 relating to RV parking, however I expect that at the time of my next report to council the majority of enforcement under this bylaw will be RV related.

STREET BYLAW: 4 files relating to this bylaw, 2 relating to electric cords on the sidewalk. This last reporting period has shown a good level of compliance relating to clearing snow from sidewalks, partly attributed to the light snowfall, as well as repeat offenders being issued with violation tickets.

DOG CONTROL BYLAW: 9 files relating to this bylaw, 2 dogs impounded, both were returned to owners once fines and license fees were paid. During the previous reporting period the issues of the 3 dog owner, and the pit bull owner have been resolved. The owner of 3 dogs now has 2 licensed dogs, and the pit bull has been licensed.

NOISE BYLAW: There were no complaints made relating to this bylaw during this short reporting period. The majority of enforcement relating to this bylaw relates to noisy parties and these are dealt with by the RCMP during the late night hours, these incidents also generally increase during the summer months.

BUSINESS LICENSE BYLAW: The 2013 business licenses have been issued, 636 in total, of which approx. 90 % are paid. This always requires follow up throughout the year to ensure payment by those who have not paid, and to determine which businesses are no longer in business and have failed to pay for that reason.

NUISANCE AND UNSIGHTLY PREMISES BYLAW: One file was generated under the provisions of this bylaw as it related to a fence that had deteriorated to the point that it was interfering with traffic in an alley, this was remedied by the home owner forthwith.

MISC: This report to council realistically only covers a 6 week period from the last report to my going on holidays at the end of March, therefore I am unsure of the number of bylaw issues that may have been handled by the RCMP. I have obtained a beaver destruction permit from AB Fish and Wildlife to combat the damage caused in Rivervalley Park.



Brian McMILLAN

Bylaw Enforcement, Town of Redcliff



**TOWN OF REDCLIFF  
AUDIT FINDINGS REPORT**

Year Ending December 31, 2012  
For presentation at the Council Meeting

**DRAFT**

**DRAFT**

April 22, 2013

Members of Council of Town of Redcliff

**DRAFT**

Dear Sirs/Mesdames:

We are pleased to put forward this report to discuss the results of our audit of the financial statements of Town of Redcliff ("the Municipality") for the year ended December 31, 2012. In this report, we cover those significant matters which, in our opinion, you should be aware of as members of Council.

We have completed our audit of the financial statements of the Town of Redcliff and are prepared to sign our independent auditors' report after Council's review and approval of the financial statements.

Our report will provide an unqualified opinion to the councilors of the Town of Redcliff. A draft copy of our proposed independent auditors' report is included as Appendix A to this report.

We would like to express our appreciation for the excellent cooperation we have received from management and employees with whom we worked.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Yours truly,

*MNP LLP*

**DRAFT**

MNP LLP

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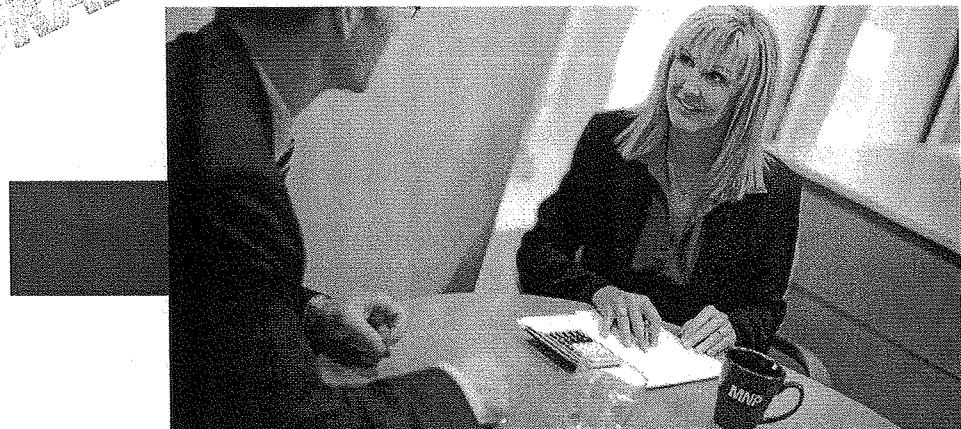
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# 1. MNP AUDIT PROCESS

As auditors, we report to the members on the results of our examination of the Municipality's financial statements. This report summarizes our audit process and discusses issues that are of relevance to Council of the Municipality.

- Our audit was carried out in accordance with Canadian generally accepted auditing standards.
- Our audit procedures included a review of all significant accounting and management reporting systems.
- Each material year-end balance, key transaction and other event considered significant to the financial statements was separately examined.
- Our audit process focused on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks.
- This risk assessment enabled us to concentrate our audit procedures on the areas where differences were most likely to arise.
- Where possible, reliance was placed on the controls within these systems to reduce the extent of our testing of transactions and year-end balances.
- Our assessment was not, nor was it intended to be, sufficient to conclude on the effectiveness or efficiency of internal controls.

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- During the course of our audit, we have:
  - Examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
  - Assessed the accounting principles used and significant estimates made by management;
  - Obtained an understanding of the Municipality and its environment, including management's internal controls (regardless of whether we relied on them for the purpose of the audit), sufficient to identify and assess the risks of material misstatement of the financial statements and to design and perform audit procedures;
  - Reviewed and assessed those accounting systems deemed necessary to support our audit opinion;
  - Evaluated the overall financial statement presentation;
  - Performed a subsequent events review with management;
  - Reviewed and assessed the status of contingencies, commitments and guarantees;
  - Reviewed and assessed exposure to environmental liabilities.
- We have obtained written representations from management in order to confirm oral representations given to us and reduce the possibility of misunderstanding. Specifically, we have obtained written confirmation of significant representations provided on matters that are:
  - Directly related to items that are material, either individually or in the aggregate, to the financial statements;
  - Not directly related to items that are material to the financial statements, but are significant, either individually or in the aggregate, to the engagement; and
  - Matters relevant to management judgments or estimates that are material, either individually or in the aggregate, to the financial statements.
- These representations are included as Additional Materials following this report.

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## 2. SIGNIFICANT AUDIT FINDINGS

As a part of our commitment to providing superior client service we strive to maintain effective two-way communication. To aid Council in its role overseeing the financial reporting process, including its review and approval of the financial statements, we are pleased to provide you with the following significant findings:

### FINAL MATERIALITY

- Final materiality used to assess the significance of misstatements or omissions identified during the audit and determine the level of audit testing performed was \$236,000.

### DIFFICULTIES ENCOUNTERED

- We have satisfactorily completed our audit procedures for each of the significant account balances and transaction streams. No significant limitations were placed on the scope or timing of our audit.

### DEFICIENCIES IN INTERNAL CONTROL

- While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention. However, we may not be aware of all the significant deficiencies in internal control that do, in fact, exist.
  - It was observed that although specific travel was budgeted, obtaining further authorization in advance of travel, in accordance with policy, did not occur on a consistent basis. We recommend that the proper "Request for Travel and Advance" vouchers be completed prior to such travel to ensure the required further authorization is received.

### IDENTIFIED OR SUSPECTED FRAUD

- No incidents of fraud, or suspected fraud, came to our attention in the course of our audit.

## **IDENTIFIED OR SUSPECTED NON-COMPLIANCE WITH LAWS AND REGULATIONS**

- Nothing has come to our attention that would suggest there is non-compliance with laws and regulations that would have a material effect on the financial statements.

## **MATTERS ARISING IN CONNECTION WITH RELATED PARTIES**

- All related party transactions identified were in the normal course of business.

## **GOING CONCERN**

- We have not identified any material uncertainties related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern.

## **SIGNIFICANT ACCOUNTING POLICIES**

- The accounting policies used by the entity are appropriate and have been consistently applied.
- No new accounting policies or changes in accounting policies were noted.

## **SIGNIFICANT MANAGEMENT ESTIMATES**

- The preparation of the financial statements is subject to significant accounting estimates made by management. All significant management estimates were reviewed for the current period and no material differences were noted.
- The following is a summary of significant management estimates and provisions:
  - Allowance for doubtful accounts – provision for all accounts over 90 days.
  - Inventory measurement – net realizable value determined as the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated selling costs.
  - Provision for legal contingencies – no provision deemed necessary.
  - Amortization period of tangible capital assets – amortized over the estimated useful life of the respective assets.

## APPENDIX A: DRAFT INDEPENDENT AUDITORS' REPORT

To the Councilors of Town of Redcliff:

We have audited the accompanying consolidated financial statements of Town of Redcliff, which comprise the statement of financial position as at December 31, 2012, and the statements of operations, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines necessary to enable the preparation of consolidated 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 consolidated 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 an audit to obtain reasonable assurance whether the consolidated financial statements are free of material misstatement.

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

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

### *Opinion*

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Town of Redcliff as at December 31, 2012, the results of its operations, change in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Medicine Hat, Alberta  
April 22, 2013

Chartered Accountants

## Additional Materials

We have included written representations obtained from management, which represent a confirmation of the oral representations given to us during the course of our audit.

We have included our independence letter, which formally confirms in writing MNP's independence.



#### ABOUT MNP

MNP is one of the largest chartered accountancy and business consulting firms in Canada. For more than 65 years, we have proudly served and responded to the needs of our clients in the public, private and not-for-profit sectors. Through partner-led engagements, we provide a cost-effective approach to doing business and personalized strategies to help you succeed.

It's knowing your vision, your business and you.

DRAFT



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Praxity, AISBL, is a global alliance of independent firms. Organised as an international not-for-profit entity under Belgium law, Praxity has its administrative office in London. As an alliance, Praxity does not practice the profession of public accountancy or provide audit, tax, consulting or other professional services of any type to third parties. The alliance does not constitute a joint venture, partnership or network between participating firms. Because the alliance firms are independent, Praxity does not guarantee the services or the quality of services provided by participating firms.



**DRAFT**

**TOWN OF REDCLIFF**  
**Financial Statements**  
*December 31, 2012*

**DRAFT**

**DRAFT**

To the Mayor and Council of the Town of Redcliff:

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of consolidated financial statements.

The Council is composed entirely of Councillors who are neither management nor employees of the Town. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the Town's external auditors.

MNP LLP, an independent firm of Chartered Accountants, is appointed by the councillors to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

April 22, 2013

**DRAFT**

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Municipal Manager

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Director of Finance and  
Administration



## AUDITOR'S REPORT

**To the Members of Council:**

### *Report on the Consolidated Financial Statements*

We have audited the accompanying consolidated financial statements of Town of Redcliff, which comprise the statement of financial position as at December 31, 2012, and the statements of operations, change in net financial 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 Consolidated Financial Statements*

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

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated 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 consolidated 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 consolidated financial statements present fairly, in all material respects, the financial position of Town of Redcliff as at December 31, 2012, the results of its operations, change in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Medicine Hat, Alberta  
April 22, 2013

Chartered Accountants

# TOWN OF REDCLIFF

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2012

	2012 \$	2011 \$
<b>FINANCIAL ASSETS</b>		
Cash and temporary investments (Note 2)	12,137,197	8,874,064
Receivables		
Taxes and grants in place of taxes (Note 3)	387,851	370,870
Trade and other receivables	1,611,012	896,591
Loan receivable (Note 4)	546,628	506,415
Land for resale inventory	1,507,939	1,588,037
Other inventory for resale	25,965	37,705
Debt charges recoverable (Note 5)	36,605	59,552
	<u>16,253,197</u>	<u>12,333,234</u>
<b>LIABILITIES</b>		
Temporary bank indebtedness (Note 6)	742,677	-
Accounts payable and accrued liabilities	1,167,483	541,441
Deferred revenue	213,899	196,958
Employee benefit obligations (Note 7)	115,145	179,125
Long-term debt (Note 8)	5,955,490	6,195,315
	<u>8,194,694</u>	<u>7,112,839</u>
<b>NET FINANCIAL ASSETS</b>	<u>8,058,503</u>	<u>5,220,395</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 2)	71,071,001	72,088,262
Inventory for consumption	81,285	91,490
Prepaid expenses	92,928	97,971
	<u>71,245,214</u>	<u>72,277,723</u>
<b>ACCUMULATED SURPLUS (Schedule 1, Note 11)</b>	<u>79,303,717</u>	<u>77,498,118</u>
Contingencies (Note 15)		
Commitments (Note 19)		

*The accompanying notes are an integral part of these financial statements*

# TOWN OF REDCLIFF

## CONSOLIDATED STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 2012

	Budget \$	2012 \$	2011 \$
<b>REVENUE</b>			
Net municipal taxes (Schedule 3)	5,004,525	4,984,444	4,817,622
User fees and sales of goods	4,163,153	4,157,981	3,414,150
Government transfers for operating (Schedule 4)	634,950	566,010	553,936
Investment income	80,000	83,004	86,467
Penalties and costs of taxes	64,900	74,645	83,280
Rentals	173,250	189,841	165,634
Other	37,250	69,200	40,525
<b>Total Revenue</b>	<u>10,158,028</u>	<u>10,125,125</u>	<u>9,161,614</u>
<b>EXPENSES</b>			
Legislative	137,500	125,144	125,334
Administration	1,560,400	1,349,730	1,361,009
Protective services	1,271,875	1,294,926	1,237,277
Transportation services	1,138,225	3,143,392	2,923,730
Water, wastewater and waste management	2,069,175	2,267,790	2,471,939
Public health and welfare	231,250	223,216	210,393
Planning and development	570,300	486,576	362,467
Recreation and culture	1,089,175	1,061,310	1,014,662
<b>Total Expenses</b>	<u>8,067,900</u>	<u>9,952,084</u>	<u>9,706,811</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES – BEFORE OTHER</b>	<u>2,090,128</u>	<u>173,041</u>	<u>(545,197)</u>
<b>OTHER</b>			
Contributed assets	-	-	-
Government transfers for capital (Schedule 4)	-	1,632,558	1,614,759
	<u>-</u>	<u>1,632,558</u>	<u>1,614,759</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<u>2,090,128</u>	<u>1,805,599</u>	<u>1,069,562</u>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>77,498,118</u>	<u>77,498,118</u>	<u>76,428,556</u>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<u>79,588,246</u>	<u>79,303,717</u>	<u>77,498,118</u>

The accompanying notes are an integral part of these financial statements

# TOWN OF REDCLIFF

## CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS FOR THE YEAR ENDED DECEMBER 31, 2012

	Budget \$	2012 \$	2011 \$
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<u>2,090,128</u>	<u>1,805,599</u>	<u>1,069,562</u>
Acquisition of tangible capital assets	(18,245,300)	(1,985,202)	(2,487,155)
Proceeds on disposal of tangible capital assets	-	-	1,936
Amortization of tangible capital assets	-	2,660,315	2,532,064
Loss (gain) on disposal of tangible capital assets	-	342,148	(1,291)
	<u>(18,245,300)</u>	<u>1,017,261</u>	<u>45,554</u>
Acquisition of supplies inventories	(91,000)	(81,285)	(91,490)
Acquisition of prepaid assets	(98,000)	(92,928)	(97,971)
Use of supplies inventories	91,000	91,490	105,159
Use of prepaid assets	98,000	97,971	104,957
	<u>-</u>	<u>15,248</u>	<u>20,655</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	(16,155,172)	2,838,108	1,135,771
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<u>5,220,395</u>	<u>5,220,395</u>	<u>4,084,624</u>
<b>NET FINANCIAL ASSETS (DEBT), END OF YEAR</b>	<u>(10,934,777)</u>	<u>8,058,503</u>	<u>5,220,395</u>

*The accompanying notes are an integral part of these financial statements*

# TOWN OF REDCLIFF

## CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2012

	2012 \$	2011 \$
<b>NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:</b>		
<b>OPERATING</b>		
Excess of revenue over expenses	1,805,599	1,069,562
Non-cash items included in excess of revenues over expenses:		
Amortization of tangible capital assets	2,660,315	2,532,064
Loss (gain) on disposal of tangible capital assets	342,148	(1,291)
Non-cash charges to operations (net change):		
Decrease (increase) in taxes and grants in lieu receivable	(16,981)	(67,342)
Decrease (increase) in trade and other receivables	(714,421)	739,369
Decrease (increase) in land held for resale	80,098	13,050
Decrease (increase) in other inventory for resale	11,740	(31,705)
Decrease (increase) in inventory for consumption	10,205	13,669
Decrease (increase) in prepaid expenses	5,043	6,986
Increase (decrease) in accounts payable and accrued liabilities	626,042	(452,279)
Decrease (increase) in loans receivable/debt recoverable	(17,266)	2,186
Increase (decrease) in deferred revenue	16,941	1,945
Increase (decrease) in employee benefit obligations	(63,980)	15,707
Cash provided by operating transactions	<u>4,745,483</u>	<u>3,841,921</u>
<b>CAPITAL</b>		
Acquisition of tangible capital assets	(1,985,202)	(2,487,155)
Sale of tangible capital assets	-	1,936
Cash applied to capital transactions	<u>(1,985,202)</u>	<u>(2,485,219)</u>
<b>INVESTING</b>		
Decrease (increase) in restricted cash or cash equivalents	-	-
Decrease (increase) in investments	-	-
Cash provided by (applied to) investing transactions	<u>-</u>	<u>-</u>
<b>FINANCING</b>		
Long-term debt issued	650,927	1,422,690
Long-term debt repaid	(890,752)	(831,776)
Cash provided by (applied to) financing transactions	<u>(239,825)</u>	<u>590,914</u>
<b>CHANGE IN CASH AND EQUIVALENTS DURING THE YEAR</b>	<u>2,520,456</u>	<u>1,947,616</u>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>8,874,064</u>	<u>6,926,448</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR (NOTE 2, 6)</b>	<u>11,394,520</u>	<u>8,874,064</u>

The accompanying notes are an integral part of these financial statements

**TOWN OF REDCLIFF**  
**STATEMENT OF CHANGES IN ACCUMULATED SURPLUS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**  
**SCHEDULE 1**

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2012 \$	2011 \$
<b>BALANCE, BEGINNING OF YEAR</b>	<b>2,899,893</b>	<b>8,645,725</b>	<b>65,952,500</b>	<b>77,498,118</b>	<b>76,428,556</b>
Excess of revenues over expenses	1,805,599	-	-	<b>1,805,599</b>	1,069,562
Unrestricted funds designated for future use	(3,541,295)	3,541,295	-	-	-
Restricted funds used for operations	216,307	(216,301)	-	-	-
Restricted funds used for tangible capital assets	-	(1,864,567)	1,864,567	-	-
Current year funds used for tangible capital assets	530,292	-	(530,292)	-	-
Disposal of tangible capital assets	342,148	-	(342,148)	-	-
Annual amortization expense	2,660,315	-	(2,660,315)	-	-
Long term debt repaid	(867,805)	-	867,805	-	-
Change in accumulated surplus	1,145,561	1,460,421	(800,383)	<b>1,805,599</b>	1,069,562
<b>BALANCE, END OF YEAR</b>	<b>4,045,454</b>	<b>10,106,146</b>	<b>65,152,117</b>	<b>79,303,717</b>	<b>77,498,118</b>

**TOWN OF REDCLIFF**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**  
**SCHEDULE 2**

	Construction in Progress	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2012	2011
<b>COST:</b>									
BALANCE, BEGINNING OF YEAR	6,519,661	4,956,758	323,173	7,046,640	80,413,301	3,418,998	1,605,598	104,284,129	101,924,901
Acquisition of tangible capital assets	1,732,692	-	126,136	-	7,160,544	69,533	56,842	9,145,747	4,029,203
Construction completed	(7,160,544)	-	-	-	-	-	-	(7,160,544)	(1,542,048)
Disposal of tangible capital assets	-	-	-	-	(755,220)	-	-	(755,220)	(127,927)
BALANCE, END OF YEAR	1,091,809	4,956,758	449,309	7,046,640	86,818,625	3,488,331	1,662,440	105,514,112	104,284,129
<b>ACCUMULATED AMORTIZATION:</b>									
BALANCE, BEGINNING OF YEAR	-	-	70,993	2,478,540	27,489,821	1,297,769	858,744	32,195,867	29,791,086
Annual amortization	-	-	17,145	137,799	2,248,805	154,506	102,506	2,660,315	2,532,064
Accumulated amortization on disposals	-	-	-	-	(413,071)	-	-	(413,071)	(127,283)
BALANCE, END OF YEAR	-	-	88,138	2,616,339	29,325,555	1,452,275	961,250	34,443,111	32,195,867
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<b>1,091,809</b>	<b>4,956,758</b>	<b>361,171</b>	<b>4,430,301</b>	<b>57,493,070</b>	<b>2,036,702</b>	<b>701,190</b>	<b>71,071,001</b>	<b>72,088,262</b>
2011 NET BOOK VALUE OF TANGIBLE CAPITAL ASSET	6,519,661	4,956,758	252,180	4,568,100	52,923,480	2,121,229	746,854	72,088,262	

# TOWN OF REDCLIFF

## SCHEDULE OF PROPERTY AND OTHER TAXES FOR THE YEAR ENDED DECEMBER 31, 2012 SCHEDULE 3

	Budget \$	2012 \$	2011 \$
<b>TAXATION</b>			
Real property taxes	6,427,700	6,446,034	6,223,664
Linear property taxes	116,000	116,497	111,991
Local improvement taxes	486,975	450,472	413,645
Other revenues	-	3,184	3,164
	<u>7,030,675</u>	<u>7,016,187</u>	<u>6,752,464</u>
<b>REQUISITIONS</b>			
Alberta School Foundation Fund	1,961,700	1,967,284	1,861,610
Cypress View Foundation	64,450	64,459	73,232
	<u>2,026,150</u>	<u>2,031,743</u>	<u>1,934,842</u>
<b>NET MUNICIPAL TAXES</b>	<u>5,004,525</u>	<u>4,984,444</u>	<u>4,817,622</u>



# TOWN OF REDCLIFF

## SCHEDULE OF GOVERNMENT TRANSFERS FOR THE YEAR ENDED DECEMBER 31, 2012 SCHEDULE 4

	Budget \$	2012 \$	2011 \$
<b>TRANSFERS FOR OPERATING</b>			
Federal Government	1,000	1,000	1,000
Provincial Government	621,700	554,300	540,696
Other Local Governments	12,250	10,710	12,240
	<u>634,950</u>	<u>566,010</u>	<u>553,936</u>
<b>TRANSFERS FOR CAPITAL</b>			
Provincial Government	-	1,632,558	1,614,759
Federal Governments	-	-	-
	<u>-</u>	<u>1,632,558</u>	<u>1,614,759</u>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<u>634,950</u>	<u>2,198,568</u>	<u>2,168,695</u>

# TOWN OF REDCLIFF

## SCHEDULE OF CONSOLIDATED EXPENDITURES BY OBJECT FOR THE YEAR ENDED DECEMBER 31, 2012 SCHEDULE 5

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	Budget \$	2012 \$	2011 \$
<b>CONSOLIDATED EXPENDITURES BY OBJECT</b>			
Salaries, wages and benefits	3,171,350	2,874,731	2,761,401
Contracted and general services	1,704,290	1,179,743	1,446,931
Materials, goods and utilities	2,575,500	2,292,497	2,393,973
Provision for allowances	12,900	6,145	15,059
Transfers to boards and organizations	322,410	324,567	273,667
Bank charges	3,350	1,815	3,037
Interest on long-term debt	278,100	270,123	280,679
Amortization of tangible capital assets	-	2,660,315	2,532,064
Loss on disposal of tangible capital assets	-	342,148	-
	<u>8,067,900</u>	<u>9,952,084</u>	<u>9,706,811</u>

**TOWN OF REDCLIFF**  
**SCHEDULE OF SEGMENTED DISCLOSURE**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**  
**SCHEDULE 6**

	General Government	Protective Services	Transportation Services	Planning and Development	Recreation and Culture	Environmental Services	Public Health and Welfare	Total
<b>REVENUE</b>								
Net municipal taxes	4,984,444	-	-	-	-	-	-	4,984,444
Government transfers	87,912	347,515	1,629,011	(1,623)	23,910	-	111,843	2,198,568
User fees and sales of goods	56,523	46,351	11,048	848,256	240,036	2,930,887	24,880	4,157,981
Investment income	83,004	-	-	-	-	-	-	83,004
Penalties and costs on taxes	74,645	-	-	-	-	-	-	74,645
Rentals	-	161,263	-	28,578	-	-	-	189,841
Other revenue	33,071	-	-	-	35,273	-	856	69,200
	<u>5,319,599</u>	<u>555,129</u>	<u>1,640,059</u>	<u>875,211</u>	<u>299,219</u>	<u>2,930,887</u>	<u>137,579</u>	<u>11,757,683</u>
<b>EXPENSES</b>								
Contract & general services	408,956	61,268	240,307	243,327	94,664	62,292	68,929	1,179,743
Salaries & wages	645,452	194,819	515,311	236,479	471,099	745,592	65,979	2,874,731
Goods & supplies	22,505	944,759	199,637	3,949	183,474	875,393	62,780	2,292,497
Transfers to local boards	67,947	-	-	-	231,723	-	24,897	324,567
Long-term debt interest	270,123	-	-	-	-	-	-	270,123
Other expenses	3,422	-	287,796	-	-	58,890	-	350,108
	<u>1,418,405</u>	<u>1,200,846</u>	<u>1,243,051</u>	<u>483,755</u>	<u>980,960</u>	<u>1,742,167</u>	<u>222,585</u>	<u>7,291,769</u>
<b>NET REVENUE, BEFORE AMORTIZATION</b>	<u>3,901,194</u>	<u>(645,717)</u>	<u>397,008</u>	<u>391,456</u>	<u>(681,741)</u>	<u>1,188,720</u>	<u>(85,006)</u>	<u>4,465,914</u>
Amortization expense	(56,469)	(94,080)	(1,900,341)	(2,821)	(80,350)	(525,623)	(631)	2,660,315
<b>NET REVENUE</b>	<u>3,844,725</u>	<u>(739,797)</u>	<u>(1,503,333)</u>	<u>388,635</u>	<u>(762,091)</u>	<u>663,097</u>	<u>(85,637)</u>	<u>1,805,599</u>

# TOWN OF REDCLIFF

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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### 1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Town of Redcliff are the representations of management prepared in accordance with Canadian generally accepted accounting standards for local governments established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the Town of Redcliff are as follows:

#### A) REPORTING ENTITY

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, and changes in fund balances and in financial position of the reporting entity which comprises all the organizations that are accountable for the administration of their financial affairs and resources to the council and are owned or controlled by the municipality.

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

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

#### B) BASIS OF ACCOUNTING

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues.

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 are recognized in the consolidated financial statements as revenues in the period that the events that gave rise to the transfer occurred, providing the transfers are authorized, the municipality has met any eligibility criteria, and reasonable estimates of the amounts can be made.

Expenditures are recognized in the period the good and services are acquired and a liability is incurred or transfers are due.

#### C) USE OF ESTIMATES

The preparation of consolidated 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 consolidated financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the consolidated financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

#### D) TEMPORARY INVESTMENTS

Temporary investments consisting of a T-Bill mutual fund and other non-interest bearing investments, are recorded at the lesser of cost and fair market value. At December 31, 2012 market value equals cost (2011 – market value equals cost).

# TOWN OF REDCLIFF

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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### 1. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### E) DEBT CHARGES RECOVERABLE

Debt charges recoverable consist of amounts that are recoverable from other entities or other local governments with respect to outstanding debentures or other long-term debt pursuant to annexation orders or 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) INVENTORIES FOR RESALE

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

#### 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, or the result of a direct financial return.

Government transfers are recognized in the consolidated 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) REQUISITION OVER-LEVY AND UNDER-LEVY

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

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

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

#### I) PREPAID LOCAL IMPROVEMENT CHARGES

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

# TOWN OF REDCLIFF

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

### 1. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### J) NON-FINANCIAL ASSETS

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

##### i. Tangible Capital Assets

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

	YEARS
Land improvements	20
Buildings	25-50
Engineered structures	
Roadway system	15-40
Water system	45-75
Wastewater system	45-75
Machinery and equipment	5-25
Vehicles	10-25

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

##### ii. Contributions of Tangible Capital Assets

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

##### iii. Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental 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 expense as incurred.

##### iv. Inventories

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

##### v. Cultural and Historical Capital Assets

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

# TOWN OF REDCLIFF

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

### 2. CASH AND TEMPORARY INVESTMENTS

	2012	2011
	\$	\$
Cash	600	151,709
Temporary investments	<u>12,136,597</u>	<u>8,722,355</u>
	<u>12,137,197</u>	<u>8,874,064</u>

Temporary investments consist of T-Bill mutual funds totaling \$12,094,678 (\$8,680,436 in 2011) and \$41,919 of other non-interest bearing temporary investments (\$41,919 in 2011).

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

	2012	2011
	\$	\$
Current taxes and grants in place of taxes	279,304	279,107
Arrears taxes	<u>108,547</u>	<u>91,763</u>
	<u>387,851</u>	<u>370,870</u>

### 4. LOANS RECEIVABLE

The Town has loaned the Redcliff Cypress Regional Waste Management Authority \$256,000 (2011 - \$286,495) 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, bearing interest at the posted 10-year rate set by the Alberta Capital Finance Authority Lending Rules of 2.229% (2.303% at December 31, 2011), with no specified terms of repayment. The Town has also loaned an additional \$94,093 (2011 - \$16,895) for operational purposes, which is unsecured, non-interest bearing and due on demand.

Loans receivable also includes \$171,938 (2011 - \$176,211) loaned to the Cypress View Foundation to assist in their facility expansion. The loan is unsecured, with semi-annual payments of \$6,953 including interest at 5.5%, due in 2033. An additional loan was advanced to the Cypress View Foundation in 2011, of which \$24,597 (2011 - \$26,814) was outstanding at December 31, 2012. This loan is unsecured, repayable in semi-annual payments of \$1,831 including interest at 5.5%, due in 2021.

# TOWN OF REDCLIFF

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

### 5. DEBT CHARGES RECOVERABLE

	2012 \$	2011 \$
Current debt charges recoverable	24,102	22,947
Non-current debt charges recoverable	<u>12,503</u>	<u>36,605</u>
	<u><u>36,605</u></u>	<u><u>59,552</u></u>

The Town has provided financing for a development project with the Redcliff Riverview Golf Course. The Town assumed long-term financing totaling \$200,000 in 2004; however, all financing plus interest at 5% is recoverable from the Redcliff Riverview Golf Course with respect to this financing. Amounts are recoverable in annual blended installments of \$25,627, and mature June 15, 2014.

	Principal	Interest	Total
2013	24,102	1,525	25,627
2014	<u>12,503</u>	<u>311</u>	<u>12,814</u>
	<u><u>36,605</u></u>	<u><u>1,836</u></u>	<u><u>38,441</u></u>

### 6. TEMPORARAY BANK INDEBTEDNESS

Bank overdraft represents an excess of outstanding cheques over bank balance at the end of the year.

	2012 \$	2011 \$
Bank balance	(95,223)	-
Outstanding deposits	21,020	-
Outstanding cheques	<u>(668,474)</u>	<u>-</u>
	<u><u>(742,677)</u></u>	<u><u>-</u></u>

The Town has an authorized overdraft of \$500,000, secured by a general security agreement and a borrowing bylaw, bearing interest at prime (3.00% at December 31, 2012).

### 7. EMPLOYEE BENEFITS OBLIGATIONS

	2012 \$	2011 \$
Liability for vacation benefits	<u>115,145</u>	<u>179,125</u>

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



# TOWN OF REDCLIFF

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

### 8. LONG-TERM DEBT

	2012 \$	2011 \$
Tax supported debentures	1,366,999	1,424,518
Self supported debentures	<u>4,588,491</u>	<u>4,770,797</u>
	5,955,490	6,195,315
Less current portion:	<u>(952,315)</u>	<u>(890,752)</u>
	<u>5,003,175</u>	<u>5,304,563</u>

Principal and interest repayments are estimated as follows:

	Principal	Interest	Total
2013	952,315	259,795	1,212,110
2014	375,471	223,766	599,237
2015	364,467	204,938	569,405
2016	374,585	186,568	561,153
2017	364,515	167,816	532,331
Thereafter	<u>3,524,137</u>	<u>905,606</u>	<u>4,429,743</u>
	<u>5,955,490</u>	<u>1,948,489</u>	<u>7,903,979</u>

Debenture debt is repayable to Alberta Municipal Financing Corporation and bears interest at rates ranging from 3.046% to 11.250% per annum, before Provincial subsidy, and mature in periods 2013 through 2035. The average annual interest rate is 4.45% for 2012 (4.76% for 2011). Debenture debt is issued on the credit and security of the Town of Redcliff at large.

Interest on long-term debt amounted to \$270,123 (2011 - \$280,679).

The Town's total cash payment for interest in 2012 was \$278,072 (2011 - \$285,477).

# TOWN OF REDCLIFF

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

### 9. DEBT LIMITS

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

	2012 \$	2011 \$
Total debt limit	15,187,689	13,742,421
Total debt	(6,698,167)	(6,195,315)
Amount of debt limit unused	<u>8,489,522</u>	<u>7,547,106</u>
Debt servicing limit	2,531,282	2,290,404
Debt servicing	(1,854,788)	(1,168,824)
Amount of debt servicing unused	<u>676,494</u>	<u>1,121,580</u>

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

### 10. EQUITY IN TANGIBLE CAPITAL ASSETS

	2012 \$	2011 \$
Tangible capital assets (Schedule 2)	105,514,113	104,284,129
Accumulated amortization (Schedule 2)	(34,443,111)	(32,195,867)
Long-term debt (Note 8)	(5,955,490)	(6,195,315)
Debt charges recoverable (Note 5)	36,605	59,553
	<u>65,152,117</u>	<u>65,952,500</u>

### 11. ACCUMULATED SURPLUS

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

	2012 \$	2011 \$
Unrestricted surplus	4,045,454	2,899,893
Restricted surplus	10,106,146	8,645,725
Equity in tangible capital assets	65,152,117	65,952,500
	<u>79,303,717</u>	<u>77,498,118</u>

# TOWN OF REDCLIFF

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

### 12. SALARY AND BENEFITS DISCLOSURE

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

	2012			2011
	Salary <sup>1</sup>	Benefits & Allowance <sup>2</sup>	Total	Total
Mayor - Hazelaar	17,348	10,263	27,611	26,468
Councillor Brown	9,219	4,592	13,811	13,917
Councillor - Kilpatrick	8,994	6,322	15,316	14,577
Councillor - Solberg	8,919	4,578	13,497	13,996
Councillor - Steinke	9,069	5,335	14,404	13,689
Councillor - Crozier	9,219	4,454	13,673	13,765
Councillor - Reimer	9,519	4,545	14,064	13,757
Town Manager	118,152	26,652	144,804	140,989
Designated Officers (4 positions, 5 in 2011)	271,616	56,534	328,150	391,399

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

### 13. LOCAL AUTHORITIES PENSION PLAN

Employees of the Town of Redcliff participate in the Local Authorities Pension Plan (LAPP), which is covered by the Public Sector Pension Plans Act. The Plan serves about 133,000 people and 389 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 of Redcliff is required to make current service contributions to the LAPP Plan of 9.91% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 13.74% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 8.91% of pensionable salary up to the year's maximum pensionable salary and 12.74% on pensionable salary above this amount.

Total current service contributions by the Town of Redcliff to the Local Authorities Pension Plan in 2012 were \$227,473 (2011 - \$207,948). Total current service contributions by the employees of the Town of Redcliff to the Local Authorities Pension Plan in 2012 were \$203,339 (2011 - \$187,845).

At December 31, 2011, the Plan disclosed an actuarial deficiency of \$4.635 billion in 2011 (\$4.635 billion in 2010).

# TOWN OF REDCLIFF

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

### 14. FINANCIAL INSTRUMENTS

The Town's financial instruments consist of cash and temporary investments, accounts receivable, investments, debt charges recoverable, bank indebtedness, 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.

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

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

### 15. CONTINGENCIES

The Town of Redcliff is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Town of Redcliff 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.

### 16. RECONCILIATION OF OPERATING RESULTS TO BUDGETING SYSTEM

The Town budget has been prepared without any provisions for amortization. The reconciliation below is meant to encompass this item and is provided for information purposes only to provide users with supplementary comparative information.

	Budget \$	2012 \$	2011 \$
Excess of revenue over expenses, per financial statements	2,090,128	1,805,599	1,069,562
Add back amortization expense	-	2,660,315	2,532,064
Excess of revenue over expenses, excluding amortization	2,090,128	4,465,914	3,601,626

### 17. TRUSTS ADMINISTERED

The Town administers various trusts or monies held in trust, whose assets and liabilities totaled \$152,636 as at December 31, 2012 (\$168,873 as at December 31, 2011).

# TOWN OF REDCLIFF

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2012

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### 18. SEGMENTED DISCLOSURE

The Town of Redcliff 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 consolidated financial statements as disclosed in Note 1.

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

### 19. COMMITMENTS

The Town of Redcliff has committed to the completion of various capital projects. The estimated completion costs of these projects total \$15,640,780, to be financed by \$6,330,020 of long-term debt, \$6,952,482 of government grants and the remaining \$2,358,278 from operations and restricted surpluses.

### 20. COMPARATIVE FIGURES

Certain comparative figures have been restated to conform to the current year's presentation.

### 21. APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

These consolidated financial statements were approved by Council and Management.

**DRAFT**

**MUNICIPAL FINANCIAL INFORMATION RETURN**

For the Year Ending December 31, 2012

**Municipality Name:**

TOWN OF REDCLIFF

**DRAFT**

**CERTIFICATION**

The information contained in this Financial Information Return is presented fairly to the best of my knowledge.

\_\_\_\_\_  
Signature of Duly Authorized Signing Officer

**ROBERT OSMOND**

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

**AUDITORS' REPORT  
FINANCIAL INFORMATION RETURN**

**DRAFT**

**To the Mayor and Council of the Town of Redcliff:**

*Report on the Municipal Financial Information Return*

We have audited the accompanying municipal financial information return of the Town of Redcliff for the year ended December 31, 2012.

*Management's Responsibility for the Municipal Financial Information Return*

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

*Auditor's Responsibility*

Our responsibility is to express an opinion on this financial information 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 municipal financial information return is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the municipal financial information return. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial information, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial information 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 municipal financial information return.

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, this municipal financial information return presents fairly, in all material respects, the financial position of Town of Redcliff as at December 31, 2012 and the results of its' operations for the year then ended in accordance with Canadian public sector accounting standards.

It is understood that this report, as requested by the Minister of Alberta Municipal Affairs, is to be used primarily for statistical purposes. We have issued an audit report dated April 22, 2013 on the financial statements of the Town of Redcliff for the year ended December 31, 2012 and reference should be made to those audited financial statements for complete information.

Medicine Hat, Alberta  
April 22, 2013

**DRAFT**

Chartered Accountants

## FINANCIAL POSITION

## Schedule 9A

	Total
	1
<b>Assets</b>	0010
Cash and Temporary Investments .....	0020 12,137,197
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current .....	0040 279,304
. Arrears .....	0050 108,547
. Allowance .....	0060
Receivable From Other Governments .....	0070 941,562
Loans Receivable .....	0080 546,628
Trade and Other Receivables .....	0090 669,449
Debt Charges Recoverable.....	0095 36,605
Inventories Held for Resale	0130
. Land .....	0140 1,507,939
. Other .....	0150 25,965
Long Term Investments	0170
. Federal Government .....	0180
. Provincial Government .....	0190
. Local Governments .....	0200
. Other .....	0210
Other Current Assets .....	0230 152,636
Other Long Term Assets .....	0240
<b>Total Financial Assets</b>	0250
	0260 16,405,833
<b>Liabilities</b>	0270
Temporary Loans Payable .....	0280 742,677
Payable To Other Governments .....	0290 392,179
Accounts Payable & Accrued Liabilities .....	0300 890,449
Deposit Liabilities .....	0310 152,636
Deferred Revenue .....	0340 213,899
Long Term Debt .....	0350 5,955,490
Other Current Liabilities .....	0360
Other Long Term Liabilities .....	0370
<b>Total Liabilities</b>	0380
	0390 8,347,330
<b>Net Financial Assets (Net Debt)</b>	0395 8,058,503
<b>Non Financial Assets</b>	
Tangible Capital Assets.....	0400 71,071,001
Inventory for Consumption.....	0410 81,285
Prepaid Expenses .....	0420 59,707
Other.....	0430 33,221
<b>Total Non-Financial Assets</b>	0440 71,245,214
<b>Accumulated Surplus</b>	0450 79,303,717

-0.35



## CHANGE IN ACCUMULATED SURPLUS

## Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Surplus - Beginning of Year	0500	2,899,893	8,645,725	65,952,500	77,498,118
Net Revenue (Expense)	0505	1,805,599			1,805,599
Funds Designated For Future Use	0511	-3,541,296	3,541,296		
Restricted Funds - Used for Operations	0512	216,307	-216,307		
Restricted Funds - Used for TCA	0513		-1,864,567	1,864,567	
Current Year Funds Used for TCA	0514	530,291		-530,291	
Donated and Contributed TCA	0516				
Disposals of TCA	0517	342,148		-342,148	
Annual Amortization Expense	0518	2,660,315		-2,660,315	
Long Term Debt - Issued	0519			-650,927	-650,927
Long Term Debt - Repaid	0521	-890,752		890,752	
Capital Debt - Used for TCA	0522			650,927	650,927
	0523				
Other Adjustments	0524	22,947		-22,947	0
Accumulated Surplus - End of Year	0525	4,045,454	10,106,146	65,152,117	79,303,717

DRAFT

# FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Revenue	Expense
	1	2
<b>Total General</b>	0700 5,142,092	
<b>Function</b>	0710	1150
<b>General Government</b>	0720	1160
Council and Other Legislative .....	0730	1170 125,144
General Administration .....	0740 177,506	1180 1,056,659
Other General Government.....	0750	1190 293,071
<b>Protective Services</b>	0760	1200
Police .....	0770 516,397	1210 1,003,662
Fire .....	0780 9,807	1220 129,507
Disaster and Emergency Measures .....	0790	1230 20,090
Ambulance and First Aid .....	0800	1240
Bylaws Enforcement .....	0810 28,925	1250 141,667
Other Protective Services.....	0820	1260
<b>Transportation</b>	0830	1270
Common and Equipment Pool .....	0840 3,200	1280 349,753
Roads, Streets, Walks, Lighting .....	0850 1,636,859	1290 2,584,473
Airport .....	0860	1300
Public Transit .....	0870	1310
Storm Sewers and Drainage .....	0880	1320 209,166
Other Transportation .....	0890	1330
<b>Environmental Use and Protection</b>	0900	1340
Water Supply and Distribution .....	0910 1,810,750	1350 1,035,679
Wastewater Treatment and Disposal .....	0920 824,137	1360 893,427
Waste Management .....	0930 296,000	1370 338,684
Other Environmental Use and Protection .....	0940	1380
<b>Public Health and Welfare</b>	0950	1390
Family and Community Support .....	0960 124,079	1400 207,606
Day Care .....	0970	1410
Cemeteries and Crematoriums .....	0980 13,501	1420 15,611
Other Public Health and Welfare .....	0990	1430
<b>Planning and Development</b>	1000	1440
Land Use Planning, Zoning and Development .....	1010 11,117	1450 141,217
Economic/Agricultural Development .....	1020	1460
Subdivision Land and Development .....	1030 835,516	1470 345,359
Public Housing Operations .....	1040	1480
Land, Housing and Building Rentals .....	1050 28,578	1490
Other Planning and Development.....	1060	1500
<b>Recreation and Culture</b>	1070	1510
Recreation Boards .....	1080	1520
Parks and Recreation .....	1090 200,729	1530 753,512
Culture: Libraries, Museums, Halls .....	1100	1540
Convention Centres .....	1110	1550
Other Recreation and Culture.....	1120 98,490	1560 307,798
<b>Other Utilities</b>	1125	1565
Gas .....	1126	1566
Electric .....	1127	1567
<b>Other</b> .....	1130	1570
<b>Total Revenue/Expense</b>	1140 11,757,683	1580 9,952,084
<b>Net Revenue/Expense</b>		1590 1,805,599

## FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

	Total	
	1	
Revenues	1700	
Taxation and Grants in Place	1710	
Property (Net Municipal) .....	1720	4,533,972
Business .....	1730	
Business Revitalization Zone .....	1740	
Special .....	1750	
Well Drilling .....	1760	
Local Improvement .....	1770	450,472
Sales To Other Governments .....	1790	3,700
Sales and User Charges .....	1800	4,060,613
Penalties and Costs on Taxes .....	1810	74,645
Licenses and Permits .....	1820	67,532
Fines .....	1830	22,666
Franchise and Concession Contracts .....	1840	
Returns on Investments .....	1850	83,004
Rentals .....	1860	189,841
Insurance Proceeds .....	1870	4,944
Net Gain on Sale of Tangible Capital Assets .....	1880	
Contributed and Donated Assets .....	1885	
Federal Government Unconditional Transfers .....	1890	
Federal Government Conditional Transfers .....	1900	1,000
Provincial Government Unconditional Transfers .....	1910	
Provincial Government Conditional Transfers .....	1920	2,186,858
Local Government Transfers .....	1930	10,710
Transfers From Local Boards and Agencies .....	1940	
Developer Agreements and Levies .....	1960	3,470
Other Revenues .....	1970	64,258
<b>Total Revenue</b> .....	1980	<b>11,757,683</b>
Expenses	1990	
Salaries, Wages, and Benefits .....	2000	2,874,731
Contracted and General Services .....	2010	1,179,743
Purchases from Other Governments .....	2020	1,433,746
Materials, Goods, Supplies, and Utilities .....	2030	858,751
Provision For Allowances .....	2040	6,145
Transfers to Other Governments .....	2050	40,000
Transfers to Local Boards and Agencies .....	2060	261,620
Transfers to Individuals and Organizations .....	2070	
Bank Charges and Short Term Interest .....	2080	1,815
Interest on Operating Long Term Debt .....	2090	
Interest on Capital Long Term Debt .....	2100	270,123
Amortization of Tangible Capital Assets .....	2110	2,660,315
Net Loss on Sale of Tangible Capital Assets .....	2125	342,148
Write Down of Tangible Capital Assets .....	2127	
Other Expenditures .....	2130	22,947
<b>Total Expenses</b> .....	2140	<b>9,952,084</b>
<b>Net Revenue (Expense)</b> .....	2150	<b>1,805,599</b>

## REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

## Schedule 9E

		Revenue		Expenses	
		Sales and	Provincial	Annual	Capital Long
		User	Capital	Amortization	Term Debt
		Charges	Transfers	Expense	Interest Expense
		1	2	3	4
General Government	2200				
Council and Other Legislative .....	2210				
General Administration .....	2220	9,616		56,469	
Other General Government.....	2230				
Protective Services	2240				
Police .....	2250			67,141	48,535
Fire .....	2260	860	6,747	24,609	2,542
Disaster and Emergency Measures .....	2270				
Ambulance and First Aid .....	2280				
Bylaws Enforcement .....	2290			2,330	
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool .....	2320			32,576	
Roads, Streets, Walks, Lighting .....	2330	11,048	1,625,811	1,725,040	134,438
Airport .....	2340				
Public Transit .....	2350				
Storm Sewers and Drainage .....	2360			142,725	30,594
Other Transportation .....	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution .....	2390	1,810,750		305,239	12,246
Wastewater Treatment and Disposal .....	2400	824,137		195,722	7,202
Waste Management .....	2410	296,000		24,662	
Other Environmental Use and Protection .....	2420				
Public Health and Welfare	2430				
Family and Community Support .....	2440	11,378			
Day Care .....	2450				
Cemeteries and Crematoriums .....	2460	13,501		632	
Other Public Health and Welfare .....	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development .....	2490				
Economic/Agricultural Development .....	2500				
Subdivision Land and Development .....	2510	832,046		2,821	31,936
Public Housing Operations .....	2520				
Land, Housing and Building Rentals .....	2530				
Other Planning and Development.....	2540	11,240			
Recreation and Culture	2550				
Recreation Boards .....	2560				
Parks and Recreation .....	2570	159,397		80,350	
Culture: Libraries, Museums, Halls .....	2580	80,640			
Convention Centres .....	2590				
Other Recreation and Culture.....	2600				
Other Utilities	2605				
Gas .....	2606				
Electric .....	2607				
Other .....	2610				2,630
<b>Total</b>	2620	4,060,613	1,632,558	2,660,315	270,123

## TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

Schedule 9F

		Tangible Capital Assets		Capital Long Term Debt	
		Purchased	Donated or Contributed	Principal Additions	Principal Reductions
		1	2	3	4
General Government	2700				
Council and Other Legislative .....	2710				
General Administration .....	2720	55,110			
Other General Government .....	2730				
Protective Services	2740				
Police .....	2750				43,998
Fire .....	2760	6,436			2,484
Disaster and Emergency Measures .....	2770				
Ambulance and First Aid .....	2780				
Bylaws Enforcement .....	2790				
Other Protective Services .....	2800				
Transportation	2810				
Common and Equipment Pool .....	2820				
Roads, Streets, Walks, Lighting .....	2830	564,954		650,927	166,278
Airport .....	2840				
Public Transit .....	2850				
Storm Sewers and Drainage .....	2860	22,722			60,356
Other Transportation .....	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution .....	2890	948,372			115,226
Wastewater Treatment and Disposal .....	2900	243,064			10,415
Waste Management .....	2910				
Other Environmental Use and Protection .....	2920				
Public Health and Welfare	2930				
Family and Community Support .....	2940				
Day Care .....	2950				
Cemeteries and Crematoriums .....	2960	1,800			
Other Public Health and Welfare .....	2970				
Planning and Development	2980				
Land Use Planning, Zoning and Development .....	2990				
Economic/Agricultural Development .....	3000				
Subdivision Land and Development .....	3010	30,983			469,048
Public Housing Operations .....	3020				
Land, Housing and Building Rentals .....	3030				
Other Planning and Development .....	3040				
Recreation and Culture	3050				
Recreation Boards .....	3060				
Parks and Recreation .....	3070	111,761			
Culture: Libraries, Museums, Halls .....	3080				
Convention Centres .....	3090				
Other Recreation and Culture .....	3100				
Other Utilities	3105				
Gas .....	3106				
Electric .....	3107				
Other .....	3110				22,947
<b>Total</b>	3120	1,985,203		650,927	890,752

## CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

		Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
<b>Tangible Capital Assets - Cost</b>					
Engineered Structures	3200				
Roadway Systems.....	3201	41,247,700	3,416,874	649,269	44,015,305
Light Rail Transit Systems.....	3202				
Water Systems.....	3203	17,415,141	429,274	12,387	17,832,028
Wastewater Systems.....	3204	12,946,284	682,908	93,563	13,535,629
Storm Systems.....	3205	8,804,178	2,631,487		11,435,665
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures .....	3210	80,413,303	7,160,544	755,219	86,818,627
Construction In Progress.....	3219	6,519,660	-5,427,852		1,091,808
Buildings .....	3220	7,046,641			7,046,641
Machinery and Equipment .....	3230	3,418,997	69,533		3,488,530
Land .....	3240	4,956,758			4,956,758
Land Improvements.....	3245	323,173	126,136		449,309
Vehicles .....	3250	1,605,598	56,842		1,662,440
<b>Total Capital Property Cost</b>	3260	104,284,129	1,985,203	755,219	105,514,112
<b>Accumulated Amortization</b>					
Engineered Structures	3270				
Roadway Systems	3271	19,027,967	1,673,187	361,473	20,339,681
Light Rail Transit Systems	3272				
Water Systems	3273	3,894,245	247,879	6,607	4,135,518
Wastewater Systems	3274	3,302,021	186,144	44,991	3,443,173
Storm Systems	3275	1,265,589	141,595		1,407,184
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Engineered Structures .....	3280	27,489,821	2,248,805	413,071	29,325,556
Buildings .....	3290	2,478,540	137,799		2,616,339
Machinery and Equipment .....	3300	1,297,769	154,060		1,451,829
Land .....	3310				
Land Improvements.....	3315	70,993	17,145		88,138
Vehicles .....	3320	858,744	102,506		961,249
<b>Total Accumulated Amortization</b>	3330	32,195,867	2,660,315	413,071	34,443,111
<b>Net Book Value of Capital Property</b>	3340	72,088,262			71,071,001
<b>Capital Long Term Debt (Net)</b>	3350	6,135,762			5,918,884
<b>Equity in Tangible Capital Assets</b>	3400	65,952,500			65,152,117

# LONG TERM DEBT SUPPORT

Schedule 9H

		Operating Purposes 1	Capital Purposes 2	Total 3
<b>Long Term Debt Support</b>	3405			
Supported by General Tax Levies .....	3410		1,366,999	1,366,999
Supported by Special Levies .....	3420		3,886,289	3,886,289
Supported by Utility Rates .....	3430		129,356	129,356
Other .....	3440		572,845	572,845
<b>Total Long Term Debt Principal Balance</b>	3450		5,955,490	5,955,490

# LONG TERM DEBT SOURCES

Schedule 9I

		Operating Purposes 1	Capital Purposes 2	Total 3
Alberta Capital Finance Authority .....	3500		5,955,490	5,955,490
Canada Mortgage and Housing Corporation .....	3520			
Mortgage Borrowing .....	3600			
Other .....	3610			
<b>Total Long Term Debt Principal Balance</b>	3620		5,955,490	5,955,490

# FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

		Operating Purposes 1	Capital Purposes 2	Total 3
<b>Principal Repayments by Year</b>	3700			
Current + 1 .....	3710		952,315	952,315
Current + 2 .....	3720		375,471	375,471
Current + 3 .....	3730		364,467	364,467
Current + 4 .....	3740		374,585	374,585
Current + 5 .....	3750		364,515	364,515
Thereafter .....	3760		3,524,138	3,524,138
<b>Total Principal</b>	3770		5,955,490	5,955,490
<b>Interest by Year</b>	3780			
Current + 1 .....	3790		259,795	259,795
Current + 2 .....	3800		223,766	223,766
Current + 3 .....	3810		204,938	204,938
Current + 4 .....	3820		186,568	186,568
Current + 5 .....	3830		167,816	167,816
Thereafter .....	3840		905,605	905,605
<b>Total Interest</b>	3850		1,948,489	1,948,489

# PROPERTY TAXES AND GRANTS IN PLACE

## Schedule 9K

	Property Taxes 1	Grants - in Place 2	Total 3
Property Taxes	3900		
Residential Land and Improvements .....	3910	3,482,718	3,485,902
Non-Residential	3920		
Land and Improvements (Excluding M & E).....	3935	2,814,063	2,814,063
Machinery and Equipment .....	3950	60,796	60,796
Linear Property .....	3960	116,497	116,497
Railway .....	3970	5,884	5,884
Farm Land .....	3980	82,572	82,572
Adjustments to Property Taxes .....	3990		
<b>Total Property Taxes and Grants In Place</b>	<b>4000</b>	<b>6,562,531</b>	<b>6,565,715</b>
Requisition Transfers		4010	
Education			
Residential/Farm Land .....		4031	1,227,275
Non-Residential .....		4035	740,009
Seniors Lodges .....		4090	64,459
Other .....		4100	
Adjustments to Requisition Transfers .....		4110	
<b>Total Requisition Transfers</b>		<b>4120</b>	<b>2,031,743</b>
<b>Net Municipal Property Taxes and Grants In Place</b>		<b>4130</b>	<b>4,533,972</b>

# GRANTS IN PLACE OF TAXES

## Schedule 9L

	Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government .....	4200			
Provincial Government .....	4210	3,184		3,184
Local Government .....	4220			
Other .....	4230			
<b>Total</b>	<b>4240</b>	<b>3,184</b>		<b>3,184</b>



**DEBT LIMIT**



**Schedule 9AA**

1

Debt Limit .....  
Total Debt .....  
Debt Service Limit .....  
Total Debt Service Costs .....

5700	15,187,689
5710	6,698,167
5720	2,531,282
5730	1,854,788





**REDCLIFF CYPRESS REGIONAL  
WASTE MANAGEMENT AUTHORITY  
AUDIT FINDINGS REPORT**

Year Ending December 31, 2012

For presentation at Council Meeting

April 22, 2013

Members of Council of Redcliff Cypress Regional Waste Management Authority

Dear Sirs/Mesdames:

We are pleased to put forward this report to discuss the results of our audit of the financial statements of Redcliff Cypress Regional Waste Management Authority ("the Authority") for the Year ended December 31, 2012. In this report, we cover those significant matters which, in our opinion, you should be aware of as members of Council.

We have completed our audit of the financial statements of the Authority and are prepared to sign our independent auditors' report after Council's review and approval of the financial statements.

Our report will provide an unqualified opinion to the members of the Authority. A draft copy of our proposed independent auditors' report is included as Appendix A to this report.

We would like to express our appreciation for the excellent cooperation we have received from management and employees with whom we worked.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Yours truly,

*MNP LLP*

MNP LLP

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# 1. MNP AUDIT PROCESS

As auditors, we report to the members on the results of our examination of the Authority's financial statements. This report summarizes our audit process and discusses issues that are of relevance to Council of the Authority.

- Our audit was carried out in accordance with Canadian generally accepted auditing standards.
- Our audit procedures included a review of all significant accounting and management reporting systems.
- Each material Year-end balance, key transaction and other event considered significant to the financial statements was separately examined.
- Our audit process focused on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks.
- This risk assessment enabled us to concentrate our audit procedures on the areas where differences were most likely to arise.
- Where possible, reliance was placed on the controls within these systems to reduce the extent of our testing of transactions and year-end balances.
- Our assessment was not, nor was it intended to be, sufficient to conclude on the effectiveness or efficiency of internal controls.



- During the course of our audit, we have:
  - Examined, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
  - Assessed the accounting principles used and significant estimates made by management;
  - Obtained an understanding of the Authority and its environment, including management's internal controls (regardless of whether we relied on them for the purpose of the audit), sufficient to identify and assess the risks of material misstatement of the financial statements and to design and perform audit procedures;
  - Reviewed and assessed those accounting systems deemed necessary to support our audit opinion;
  - Evaluated the overall financial statement presentation;
  - Performed a subsequent events review with management;
  - Reviewed and assessed the status of contingencies, commitments and guarantees;
  - Reviewed and assessed exposure to environmental liabilities.
- We have obtained written representations from management in order to confirm oral representations given to us and reduce the possibility of misunderstanding. Specifically, we have obtained written confirmation of significant representations provided on matters that are:
  - Directly related to items that are material, either individually or in the aggregate, to the financial statements;
  - Not directly related to items that are material to the financial statements, but are significant, either individually or in the aggregate, to the engagement; and
  - Matters relevant to management judgments or estimates that are material, either individually or in the aggregate, to the financial statements.
- These representations are included as Additional Materials following this report.

## 2. SIGNIFICANT AUDIT FINDINGS

As a part of our commitment to providing superior client service we strive to maintain effective two-way communication. To aid Council in its role overseeing the financial reporting process, including its review and approval of the financial statements and reporting thereon to Council, we are pleased to provide you with the following significant findings:

### FINAL MATERIALITY

- Final materiality used to assess the significance of misstatements or omissions identified during the audit and determine the level of audit testing performed was \$21,000.

### DIFFICULTIES ENCOUNTERED

- We have satisfactorily completed our audit procedures for each of the significant account balances and transaction streams. No significant limitations were placed on the scope or timing of our audit.

### SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL

- While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, we detected a few areas in which controls could be enhanced as described below. However, we may not be aware of all the significant deficiencies in internal control that do, in fact, exist.
  - Ensure all invoices are in the Landfill's name.
  - Tangible capital asset accounting policy No. 099 (2010) does not state that the half year rule is applied in the year of acquisition; however the half year rule is applied in practice. The policy should be updated to ensure it reflects actual practices.
  - Allocation of wage expense for administration and public works services from the Town of Redcliff are based upon management estimates of resources used. Management should ensure that current processes to determine these wage allocations are systematic and reliable.

### IDENTIFIED OR SUSPECTED FRAUD

- No incidents of fraud, or suspected fraud, came to our attention in the course of our audit.

## IDENTIFIED OR SUSPECTED NON-COMPLIANCE WITH LAWS AND REGULATIONS

- Nothing has come to our attention that would suggest there is non-compliance with laws and regulations that would have a material effect on the financial statements.

## MATTERS ARISING IN CONNECTION WITH RELATED PARTIES

- All related party transactions identified were in the normal course of business.
- Included in revenue was \$50,669 from tonnage received from Cypress County and \$43,340 from tonnage received from the Town of Redcliff.
- Included in expenses was \$43,837 for repairs performed on range road 71.
- Included in receivables is \$3,006 from the Town of Redcliff for tonnage charges.

## GOING CONCERN

- We have not identified any material uncertainties related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern.

## SIGNIFICANT ACCOUNTING POLICIES

- These are the Organization's first financial statements prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). The accounting policies in Note 3 have been applied in preparing the financial statements for the year ended December 31, 2012, the comparative information for the year ended December 31, 2011, and the opening ASNPO balance sheet as at January 1, 2011 (the Organization's date of transition to ASNPO).

In preparing these financial statements, the Organization has not elected to apply any transitional provisions permitted by CICA 1501 First-time adoption by not-for-profit organizations at the date of transition to ASNPO

- The accounting policies used by the entity are appropriate and have been consistently applied.



## **SIGNIFICANT MANAGEMENT ESTIMATES**

- The preparation of the financial statements is subject to significant accounting estimates made by management. All significant management estimates were reviewed for the current year and no material differences were noted.
- The following is a summary of significant management estimates and provisions:
  - Landfill closure and post-closure liability – management estimates life expectancy of the Redcliff Regional Landfill and landfill gas collection and treatment costs. The estimates are reasonable as they are based on annual engineering reports.
  - Allowance for doubtful accounts – one provision was made for doubtful accounts in the current year. The estimate was reasonable and procedures for estimating allowance for doubtful accounts have been applied consistently from prior years.
  - Amortization year of property and equipment – amortized over the estimated useful life of the respective assets. For assets amortized under the straight-line method, over 15-50 years.
  - Allocation of wages – management estimates the allocation of administration and public service wages of employees of the Town of Redcliff that also provide services to the Landfill operations. The estimate was reasonable and procedures for estimating wage allocation have been applied consistently from prior years.

## **MATTERS ARISING FROM MANAGEMENT DISCUSSIONS**

- We would like to formally acknowledge the excellent cooperation and assistance we received from the management and staff.
- There were no disagreements with management, significant difficulties or other irregularities encountered during the course of our audit.

## **SIGNIFICANT DIFFERENCES**

- One significant difference was proposed to management with respect to the December 31, 2012 financial statements.
- A summary of significant differences is included as Appendix B to this report.

## MODIFICATIONS TO THE INDEPENDENT AUDITORS' REPORT

- Our independent auditors' report will provide an unqualified opinion to the members.
- No emphasis of matter, or other matter, paragraphs were included in the independent auditors' report.

## INDEPENDENCE

- We confirm to Council that we are independent of the Authority.
- Our letter to Council discussing our independence is included as Additional Materials following this report.



## APPENDIX A: DRAFT INDEPENDENT AUDITORS' REPORT

To the members of Redcliff Cypress Regional Waste Management Authority:

We have audited the statement of financial position of Redcliff Cypress Regional Waste Management Authority as at December 31, 2012 and, the statements of operations, statement of changes in net assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

### *Management's Responsibility for 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 necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or misstatement.

### *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 an audit to obtain reasonable assurance whether the financial statements are free of 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 auditors' judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or misstatement. In making those risk assessments, the auditor considers 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 assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

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

### *Opinion*

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 2012 and, the statement of operations, statement of changes in net assets and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Comparative Information*

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describes that Redcliff Cypress Regional Waste Management Authority adopted Canadian accounting standards for not-for-profit organizations on January 1, 2012 with a transition date of January 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statements of financial position as at December 31, 2011 and January 1, 2011 and the statements of operations, changes in net assets, and cash flows for the year ended December 31, 2011 and related disclosures. We were not engaged to report on the restated comparative information and, as such, it is unaudited.

Medicine Hat, Alberta  
April 22, 2013

Chartered Accountants

## APPENDIX B: SUMMARY OF DIFFERENCES

### SIGNIFICANT ADJUSTED DIFFERENCES

There was one difference discovered that was adjusted for during the course of the audit. The adjusted difference is attached to the Representation letter and is available to the Board upon request.

### SIGNIFICANT UNADJUSTED DIFFERENCES

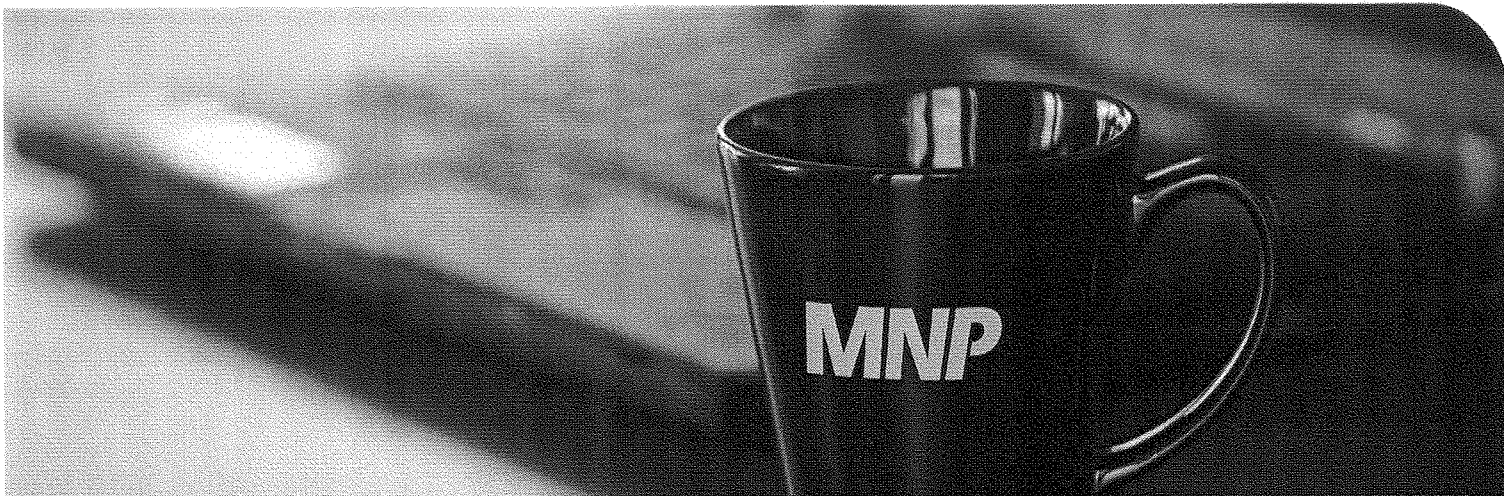
There were two differences discovered that were not adjusted for during the course of the audit. The schedule of unadjusted differences is attached to the Representation letter and is available to the Board upon request.

DIFFERENCES NOTED	FINANCIAL STATEMENT ITEMS(S) AFFECTED	POSSIBLE ADJUSTMENT TO BALANCE SHEET	POSSIBLE ADJUSTMENT TO EARNINGS
Revenue is recorded in the incorrect period	Revenue is overstated and opening equity is understated	-	\$5,250
<b>TOTAL UNADJUSTED DIFFERENCES (INCOME EFFECT)</b>			<b>\$5,250</b>

## ADDITIONAL MATERIALS

We have included written representations obtained from management, which represent a confirmation of the oral representations given to us during the course of our audit.

We have included our independence letter, which formally confirms in writing MNP's independence.



#### ABOUT MNP

MNP is one of the largest chartered accountancy and business consulting firms in Canada. For more than 65 years, we have proudly served and responded to the needs of our clients in the public, private and not-for-profit sectors. Through partner-led engagements, we provide a cost-effective approach to doing business and personalized strategies to help you succeed.

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**Redcliff Cypress Regional Waste Management Authority**  
**Financial Statements**  
*December 31, 2012*



## Management's Responsibility

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To the Councillors of Redcliff Cypress Regional Waste Management Authority:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Council is composed primarily of Councillors who are neither management nor employees of the Authority. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the Authority's external auditors.

MNP LLP is appointed by the Councillors to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

April 22, 2013

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Director of Finance and Administration

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Municipal Manager

## Independent Auditors' Report

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To the Councillors 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, 2012, 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.

### *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 the auditors' 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 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 in our audit 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, 2012, and the results of its operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Comparative Information*

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describes that Redcliff Cypress Regional Waste Management Authority adopted Canadian accounting standards for not-for-profit organizations on January 1, 2012 with a transition date of January 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statements of financial position as at December 31, 2011 and January 1, 2011 and the statements of operations, changes in net assets, and cash flows for the year ended December 31, 2011 and related disclosures. We were not engaged to report on the restated comparative information and, as such, it is unaudited.

Medicine Hat, Alberta

April 22, 2013

Chartered Accountants



# Redcliff Cypress Regional Waste Management Authority

## Statement of Financial Position

As at December 31, 2012

	2012	2011 (Unaudited)	January 1 2011 (Unaudited)
<b>Assets</b>			
<b>Current</b>			
Accounts receivable	148,065	140,556	132,375
Inventory	9,712	10,060	11,672
	157,777	150,616	144,047
<b>Restricted cash (Note 4)</b>	1,488,668	1,621,261	1,289,070
<b>Capital assets (Note 5)</b>	2,788,711	2,318,265	2,430,502
	4,435,156	4,090,142	3,863,619
<b>Liabilities</b>			
<b>Current</b>			
Accounts payable and accruals	63,676	72,725	83,173
Due to Town of Redcliff (Note 6)	350,094	303,390	327,366
Due to Cypress County (Note 6)	256,000	286,495	306,495
	669,770	662,610	717,034
<b>Net Assets</b>			
Invested in capital assets	2,276,714	1,745,279	1,817,515
Restricted net assets (Note 7)	1,488,672	1,682,253	1,329,070
	3,765,386	3,427,532	3,146,585
	4,435,156	4,090,142	3,863,619

Approved on behalf of the Council

Councillor

The accompanying notes are an integral part of these financial statements

# Redcliff Cypress Regional Waste Management Authority

## Statement of Operations

*For the year ended December 31, 2012*

	2012	2011
<b>Revenue</b>		
Tonnage charges	1,020,975	941,348
Interest earned on reserve investments	14,727	12,627
Miscellaneous	25,423	15,982
	<b>1,061,125</b>	<b>969,957</b>
<b>Expenses</b>		
Administrative and management	310,158	277,377
Amortization	125,262	112,236
Bad debts	-	39,192
Contracted engineering	8,837	28,754
Contracted services	59,065	22,891
Fuel	93,137	91,434
Insurance	12,974	13,191
Interest on long-term debt	11,412	13,196
Office	9,100	8,076
Professional fees	8,200	7,900
Repairs and maintenance	67,820	58,483
Scale and equipment contract	12,848	10,377
Utilities	4,458	5,904
	<b>723,271</b>	<b>689,011</b>
<b>Excess of revenue over expenses</b>	<b>337,854</b>	<b>280,946</b>

*The accompanying notes are an integral part of these financial statements*

**Redcliff Cypress Regional Waste Management Authority**  
**Statement of Changes in Net Assets**  
*For the year ended December 31, 2012*

	<i>Invested in capital assets</i>	<i>Restricted net assets</i>	<i>Unrestricted</i>	<b>2012</b>	<b>2011</b>
Net assets, beginning of year	1,745,279	1,682,253	-	3,427,532	3,146,586
Excess of revenue over expenses	-	-	337,854	337,854	280,946
Interfund transfers (Note 10)	-	449,389	(449,389)	-	-
Principal repayment on excavation loan	60,989	(60,989)	-	-	-
Purchase of capital assets	595,708	(581,981)	(13,727)	-	-
Current year amortization of capital assets	(125,262)	-	125,262	-	-
Net assets, end of year	2,276,714	1,488,672	-	3,765,386	3,427,532

*The accompanying notes are an integral part of these financial statements*

# Redcliff Cypress Regional Waste Management Authority

## Statement of Cash Flows

For the year ended December 31, 2012

	2012	2011
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Cash received from customers	1,038,889	949,149
Cash paid to suppliers	(285,140)	(295,037)
Cash paid to employees	(310,158)	(277,376)
Interest received	14,727	12,627
Interest paid	(11,412)	(13,196)
	446,906	376,167
<b>Financing</b>		
Advance from the Town of Redcliff	77,199	-
Repayment to the Town of Redcliff	-	(3,976)
Repayment of loan from Cypress County	(30,495)	(20,000)
Repayment of loan from Town of Redcliff	(30,495)	(20,000)
	16,209	(43,976)
<b>Investing</b>		
Purchase of capital assets	(595,708)	-
Restricted cash usage (additions)	132,593	(332,191)
	(463,115)	(332,191)
<b>Increase in cash resources</b>	-	-
<b>Cash resources, beginning of year</b>	-	-
<b>Cash resources, end of year</b>	-	-

The accompanying notes are an integral part of these financial statements

# Redcliff Cypress Regional Waste Management Authority

## Notes to the Financial Statements

For the year ended December 31, 2012

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### 1. Incorporation and commencement of operations

The Authority operates a landfill in the Redcliff, Alberta area. This is done through a joint agreement between the Government of Alberta, the Town of Redcliff, and Cypress County. The Town of Redcliff is responsible for the administrative operations. The authority is recognized as an unincorporated non-profit organization under the Income Tax Act, and as such, is exempt from tax.

### 2. Impact of adopting accounting standards for not-for-profit organizations

These are the Authority's first financial statements prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). The accounting policies in Note 3 have been applied in preparing the financial statements for the year ended December 31, 2012, the comparative information for the year ended December 31, 2011, and the opening ASNPO balance sheet as at January 1, 2011 (the Authority's date of transition to ASNPO).

In preparing these financial statements, the Authority has not elected to apply any transitional provisions permitted by CICA 1501 *First-time adoption by not-for-profit organizations* at the date of transition to ASNPO:

The transition to ASNPO has no effect on the statements of financial position, statements of operations or statement of cash flows previously reported under Canadian generally accepted accounting principles (GAAP).

### 3. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

#### **Cash and cash equivalents**

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

#### **Revenue recognition**

Redcliff Cypress Regional Waste Management Authority follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses 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.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

#### **Inventory**

Inventory is valued at the lower of cost and net realizable value. Cost is determined by the first-in, first-out method. Net realizable value is the estimated selling price in the ordinary course of business, less any selling costs

**Redcliff Cypress Regional Waste Management Authority**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2012*

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**3. Significant accounting policies** *(Continued from previous page)*

**Capital assets**

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

Proceeds on disposition of capital assets are recorded as revenue in the year of disposal.

Amortization is recorded on capital assets within the restricted capital net assets and is calculated on the straight-line method using the following estimates of useful lives. One half of annual amortization is charged in the year of acquisition.

	<b>Rate</b>
Buildings	25-50 years
Equipment	15-25 years
Land improvements	20-25 years

**Landfill restricted net assets**

Restricted net assets include amounts set aside for the purpose of future pit excavation, waste treatment, and to fund future building and equipment replacements. The restricted net assets will be transferred to unrestricted net assets to offset expenditures and capital expenditures when occurred.

**Closure and treatment restricted net assets**

The Alberta Environment Protection and Enhancement Act sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. Under environmental law, there is a requirement of closure and post-closure care of solid waste landfill sites. This requirement is being provided for over the estimated remaining life of the landfill site based on usage, with amount set aside in capital closure net assets. The purpose of the closure and treatment reserve is to fund future landfill closure and post-closure expenditures. This restricted net asset will be transferred to unrestricted net assets to offset closure and post-closure expenditures when occurred.

**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 disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Landfill closure and post-closure liability amounts are estimated as described in the applicable accounting policy. The Landfill estimates their wage expenses based on the percentage of time that the employees spend working for the Landfill. Allowance for doubtful accounts is estimated based on review of accounts receivable listing on a monthly basis for amounts owing over 65 days and sent to collections. The restricted capital amounts are estimated based on the amortization of capital assets. Amortization is based on the estimate of useful lives of property and equipment.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

**Contributed materials and services**

Contributions 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.

**Financial instruments**

The Authority recognizes its financial instruments when the Authority becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CICA 3840 Related Party Transactions.

**Redcliff Cypress Regional Waste Management Authority**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2012*

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**3. Significant accounting policies** *(Continued from previous page)*

At initial recognition, the Authority may irrevocably elect to subsequently measure any financial instrument at fair value. The organization has not made such an election during the year.

The Authority subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. With the exception of financial liabilities indexed to a measure of the Authority's performance or value of its equity and those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the statement of operations for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost or cost.

Financial assets include cash and accounts receivable.

***Financial asset impairment:***

The Authority assesses impairment of all of its financial assets measured at cost or amortized cost. The Authority groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired asset in the group. Management considers whether the issuer is having significant financial difficulty, whether there has been a breach in contract, such as a default or delinquency in interest or principal payment in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Authority determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Authority reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year of revenue over expenses.

The Authority reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of revenue over expenses in the year the reversal occurs.

***Allocation of expenses***

Administration and public service wages and benefits from the Town of Redcliff employees are allocated to the Landfill operations based upon managements' assessment of the resources required to operate the landfill. The base of allocation is time spent working on landfill operations. During 2012, \$66,966 (\$60,827 - 2011) of administration and public service wages and benefits were allocated to the Authority.

**4. Restricted cash**

Restricted cash consists of \$200 in petty cash (2011 - \$200) and \$1,488,468 in high interest savings account earning interest at 1.20% (\$1,621,061 in high interest savings account earning interest at 1.20% in 2011). Market value approximates the carrying value.

**Redcliff Cypress Regional Waste Management Authority**  
**Notes to the Financial Statements**  
For the year ended December 31, 2012

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**5. Capital assets**

	<b>Cost</b>	<b>Accumulated amortization</b>	<b>2012 Net book value</b>	<b>2011 Net book value</b>
Land	389,222	-	389,222	389,222
Buildings	203,454	103,301	100,153	105,143
Equipment	1,914,185	626,579	1,287,606	773,416
Land improvements	1,304,359	292,629	1,011,730	1,050,484
	<b>3,811,220</b>	<b>1,022,509</b>	<b>2,788,711</b>	<b>2,318,265</b>

**6. Related party transactions**

At December 31, 2012 the Authority has \$256,000 (2011 - \$286,495) due to Cypress County and \$256,000 (2011 - \$286,495) due to the Town of Redcliff, who jointly operate the Authority. These amounts are interest bearing at 2.229% (2011 - 2.303%), unsecured, and due on demand. The Authority also has \$94,094 (\$16,895 in 2011) owing to the Town of Redcliff, which is non-interest bearing, unsecured and due on demand.

During the year, the Authority received tonnage revenue from the Town of Redcliff of \$43,340 (2011 - \$44,359) and from Cypress County of \$50,669 (2011 - \$41,948). During the year, the Authority paid \$43,836 to Cypress County for road repairs. 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 to similar entities.

Included in receivables is a \$3,006 (2011 - \$2,038) tonnage charge from the Town of Redcliff. Included in payables are \$5,706 (2011 - \$6,598) of accrued interest to each of the Town of Redcliff and Cypress County.

**7. Restricted net assets**

Restricted net assets includes \$909,351 (2011 - \$1,158,054) of Landfill restricted net assets and \$579,321 (2011 - \$524,199) of Closure and Treatment restricted net assets.



**Redcliff Cypress Regional Waste Management Authority**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2012*

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**8. Financial instruments**

The Authority, as part of its operations, carries a number of financial instruments. It is management's opinion that the Authority is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

***Fair value of financial instruments***

The carrying amount of cash, accounts receivable, accounts payable, accruals and amounts due to related parties is approximated by their fair value due to their short-term nature.

***Credit concentration***

As at December 31, 2012, two customers account for 51% (2011 - three customers for 53%) of accounts receivable. The Authority believes that there is no unusual exposure associated with the collection of these receivables. The Authority performs regular assessments of its customers and provides potentially uncollectible accounts.

***Risk management policy***

The Authority as part of operations, has established avoidance of undue concentration of risk as risk management objectives. In seeking to meet these objectives, the Authority follows a risk management policy approved by the Councilors.

**9. Landfill closure and post-closure liability**

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

The estimated total liability is based on the sum of discounted cash flows for closure and post-closure activities using a discount rate of 6%.

At December 31, 2012, the Authority has restricted \$579,319 (\$524,199 in 2011) towards closure and post-closure costs. Management estimates that the landfill has a life expectancy of 126 years, based on the current growth rate for the received tonnage. Management also anticipates that landfill gas collection and treatment costs, based on an annual engineering report, could range between \$2,000,000 and \$5,000,000 dollars depending upon when the treatment system is required to be constructed.

**10. Interfund transactions**

Transfer from unrestricted net assets includes an annual transfer of funds to the restricted funds of \$518,023 (\$392,385 - 2011), along with interest of \$14,727 (\$12,628 in 2011). These are offset by a transfer from restricted net assets of \$83,361 comprised of \$32,606 for compactor repairs, \$46,029 for road repairs, and \$4,726 for litter control improvements (\$11,830 for case loader tire and snow blade replacement in 2011).

**11. Comparative figures**

Certain comparative figures have been reclassified to conform with current year presentation.

**MINUTES OF THE REGULAR MEETING OF THE REDCLIFF TOWN COUNCIL  
MONDAY, APRIL 8, 2013 – 7:00 P.M.**

<b>PRESENT:</b>	Mayor	R. Hazelaar
	Councillors	C. Brown, C. Crozier, E. Reimer, E. Solberg
	Municipal Manager	D. Wolanski
	Director of Finance & Administration	R. Osmond
	Manager of Legislative and Land Services	S. Simon
	Manager of Engineering	K. Minhas
	<b>ABSENT:</b>	Councillors
Public Services Director		D. Schaffer

## 1. GENERAL

Call to Order	<b>A)</b> Mayor Hazelaar called the regular meeting to order at 7:01 p.m.
Adoption of Agenda	<b>B)</b> Councillor Crozier moved the Agenda be adopted as amended. – Carried Unanimously.
Accounts Payable	<b>C)</b> Councillor Reimer moved the following 96 general vouchers in the amount of \$836,221.34 be received for information. – Carried Unanimously.

ACCOUNTS PAYABLE MARCH 19 - MARCH 27, 2013			
COUNCIL MEETING APRIL 8, 2013			
72411	ACE LANDSCAPING	FEBRUARY SNOW REMOVAL RCMP	\$1,260.00
72412	ACTION PARTS	BATTERIES UNIT #135 - SWEEPER, SILICONE	\$262.13
72413	BENCHMARK GEOMATICS	GRADE PLAN 525 5 AVE SW, SITE PLAN MARGARET WOODING DRAINAGE	\$1,323.00
72414	BRANDT TRACTOR	STARTER UNIT #135 - SWEEPER	\$158.51
72415	BROWNLEE LLP	LOCAL IMPROVEMENT BYLAW REVIEW	\$3,879.02
72416	CARVER CONSTRUCTION	PROJ#99 RAW WATER PUMP STATION	\$66,211.52
72417	CITY OF MEDICINE HAT	VARIOUS UTILITY ACCOUNTS, FEBRUARY SEWAGE OUTLAY	\$64,096.98
72418	CANADIAN PACIFIC RAILWAY	FEBRUARY FLASHER CONTRACT	\$667.24
72419	CYPRESS VIEW FOUNDATION	2013 INTERIM REQUISITION	\$50,427.00
72420	FARMLAND SUPPLY	HYDRAULIC HOSES, HOSE PROTECTOR UNIT #128 GARBAGE	\$125.25
72421	FOCUS INTEC.	SURVEY 1117V, 108, 1-3	\$1,050.00
72422	FOX ENERGY SYSTEMS	ROAD SIGN STICKERS	\$56.70
72423	GAR-TECH ELECTRICAL	CHANGE BALLASTS FIRE HALL & ARENA, RAW WATER PUMP CONNECTIONS	\$433.13
72424	GREYHOUND COURIER	FREIGHT OF PARTS UNIT #123 LOADER & UNIT #134 LOADER	\$67.74
72425	HARV'S JANITORIAL	FEBRUARY JANITORIAL SERVICES	\$3,386.25
72426	REDCLIFF HOME HARDWARE	BOOSTER CABLES, GARBAGE CANS, TOILET TANK LID, JIG SAW, ETC	\$976.78
72427	HYDRODIG	HYDROVAC 113 2 ST NE	\$354.38
72428	JOHN'S WATER HAULING	WATER DELIVERY LANDFILL	\$90.00
72429	KOST FIRE EQUIPMENT	SEMI ANNUAL SERVICE FIRE SUPPRESSION SYSTEM SENIORS	\$132.56
72430	MNP LLP	2012 INTERIM AUDIT FEES - 1ST INSTALLMENT	\$4,305.00
72431	MEDICINE HAT NEWS	FEBRUARY ADVERTISING	\$829.50
72432	SHAW CABLE	MARCH INTERNET SERVICES - PS, WTP, TOWN HALL, FIRE HALL	\$375.54
72433	MPE ENGINEERING	PROJ#21 WTP, PROJ#99 RAW WATER PUMP, PROJ#100 RAW WATER SUPPLY	\$48,167.39
72434	PC CORP	JANUARY BACK UP MANAGER, FEBRUARY SUPPORT SERVICE	\$1,601.25
72435	SUNCOR ENERGY	DYED DIESEL LANDFILL & PS, CLEAR DIESEL - PS, FUEL - PS	\$14,164.71
72436	PINNACLE INTERNATIONAL	BATTERY UNIT #135 SWEEPER. OIL SAMPLE BOTTLES LANDFILL.	\$915.29

		FILTERS	
72437	PITNEY BOWES	POSTAGE MACHINE REFILL	\$2,100.00
72438	PRAIRIE ROSE SCHOOL	2012 ELECTRICITY MARGARET WOODING COURT / RINK	\$158.77
72439	PRIME PRINTING	ROCK MONUMENT BROCHURES	\$516.60
72440	PROVINCIAL TREASURER	LAPP CONTRIBUTIONS TO MARCH 9, 2013	\$17,143.52
72441	PUROLATOR	COURIER DOCUMENTS PROJ#115 & GRANTS, FREIGHT WTP ROTOMETER	\$101.66
72442	REDCLIFF BAKERY	SPECIAL MPC MEETING LUNCH MARCH 1, 2013	\$68.25
72443	RECEIVER GENERAL	STATUTORY DEDUCTIONS REGULAR PAY TO MARCH 9, 2013	\$28,328.14
72444	ROSENAU TRANSPORT	FREIGHT OF WTP CYLINDERS	\$449.16
72445	TELUS COMMUNICATION	MARCH CELL PHONE, PHONE, RADIO & PAGER CHARGES	\$38.04
72446	TELUS MOBILITY	MARCH CELL PHONE, PHONE, RADIO & PAGER CHARGES	\$85.72
72447	MIKES ROADHOUSE	FEBRUARY MEALS ON WHEELS	\$1,823.85
72448	TORONTO STAMP	DOG TAGS	\$396.48
72449	IT YUDA	HP 450 GB HARD DRIVES FOR SERVER	\$2,047.50
72450	GD MASONRY	BRICK REPAIR ARENA	\$5,460.00
72451	STEWART, HEATHER	REFUND OF COURSE FEES	\$40.95
72452	STROH, MATTHEW	REFUND OF COURSE FEES	\$81.69
72453	GRAY, ELAINE & ALLISON	PROJ #100 RAW WATER PIPELINE UROW & ACCESS EASEMENT	\$96,000.00
72454	TOWN OF REDCLIFF	COW SUPPER FEBRUARY 11, POP & JUICE, DONUTS CIF ANNOUNCEMENT	\$232.15
72455	TOWN OF REDCLIFF LANDFILL	FEBRUARY LANDFILL TONNAGE	\$2,947.02
72456	TRICO LIGHTING PRODUCTS	FLOURESCENT LIGHTBULBS RCMP	\$150.82
72457	XEROX	1ST QUARTER WC7655 COPIER SERVICE	\$50.19
72458	ZEP SALES	TOILET PAPER & CLEANER ARENA	\$742.89
72459 - 72638	VOID	PRINTER ERROR	\$0.00
72639	A & B STEEL	14" CUTOFF BLADES	\$60.38
72640	ACTION PARTS	OIL FILTER, WINDSHIELD WASHER FLUID, FITTINGS, OIL ABSORBANT, ETC	\$174.58
72641	AMSC INSURANCE SERVICES	APRIL EMPLOYEE HEALTH BENEFITS, FEBRUARY HEALTH SPENDING ACCT	\$13,855.94
72642	ATRON REFRIGERATION	REPAIR HOT WATER TANK SENIORS	\$161.70
72643	BLUE IMP	COIL SPRING FOR ANIMAL RIDE AT 6TH ST NE PARK	\$169.05
72644	CANSEL	PAPER FOR PLOTTER	\$89.17
72645	C.E.M. HEAVY EQUIPMENT	BLADES & BATTERY RELAY U#134 LOADER; LENS ASSEMBLY U#123 LOADER	\$3,525.33
72646	CENTRAL SHARPENING	SHARPEN BLADE UNIT#101 ZAMBONI	\$78.75
72647	CLEARTECH INDUSTRIES	SODIUM HYPOCHLORITE, CHLORINE GAS CYLINDERS WTP	\$1,211.66
72648	CYPRESS COUNTY	2012 EXCAVATION LOAN LANDFILL	\$37,706.24
72649	DAN JANE VENTURES	PROPANE	\$246.09
72650	FOCUS INTEC.	REAL PROPERTY REPORT 1117V, 108, 1-3	\$1,050.00
72651	FORTY MILE GAS CO-OP	FEBRUARY GAS UTILITY LANDFILL	\$214.59
72652	FOX ENERGY SYSTEMS	SCBA REFILL, GLOVES, SIGN BLADES	\$321.67
72653	GREYHOUND COURIER	FREIGHT OF PARTS UNIT #123 LOADER & UNIT #134 LOADER	\$44.04
72654	HI WAY 9 EXPRESS	FREIGHT OF PARTS UNIT #134 LOADER	\$87.64
72655	JOE JOHNSON EQUIPMENT	CONVEYOR REBUILD KIT UNIT #135 SWEEPER	\$2,695.65
72656	LETHBRIDGE HERALD	FEBRUARY ADVERTISING	\$966.92
72657	LETHBRIDGE MOBILE SHREDDING	FEBRUARY SHREDDING SERVICE TOWN HALL	\$44.10
72658	MEMORY LANE COMPUTERS	EMPLOYEE COMPUTER PURCHASE	\$1,553.16
72659	MNP LLP	2012 INTERIM AUDIT FEES - 2ND INSTALLMENT	\$8,400.00
72660	MEDICINE HAT CO-OP	ZIP DISKS	\$62.90
72661	MEDICINE HAT CSRD #20	1ST QUARTER SEPARATE SCHOOL TAX	\$45,863.68
72662	PARK ENTERPRISES	FEBRUARY PERMITS	\$1,817.13
72663	PUROLATOR	FREIGHT OF PARTS UNIT #128 GARBAGE	\$33.55
72664	RECEIVER GENERAL	2013 RADIO LICENSE RENEWAL FIRE HALL	\$229.00
72665	ROSENAU TRANSPORT	FREIGHT OF PARTS UNIT #135 SWEEPER	\$95.87
72666	SANATEC ENVIRONMENTAL	PUMP SEPTIC TANK LANDFILL	\$126.00
72667	SCHOFFER ANDREW	FEBRUARY PLANNING SERVICES	\$813.75
72668	S.P.C.A.	2013 OPERATIONAL / BUILDING MAINTENANCE GRANT	\$8,372.00
72669	STEH, BRIAN	REIMBURSE TRAVEL EXPENSES ALUP PLANNING LAW B. STEHR	\$1,010.00
72670	TELUS COMMUNICATION	MARCH CELL PHONE, PHONE, RADIO & PAGER CHARGES	\$123.36
72671	PEGGY GIZEN CONSULTING	LIFEBOARDING COURSE INSTRUCTOR FEES	\$503.38
72672	SURE LOCK HOMES	REFUND CONSTRUCTION DAMAGE DEPOSITS	\$3,500.00
72673	SADLER, CORY	REFUND UTILITY DEPOSIT	\$100.00
72674	FULL THROTTLE MOTORCYCLE	REFUND UTILITY CREDIT ON ACCOUNT	\$135.99
72675	TOWN OF REDCLIFF	2012 EXCAVATION LOAN LANDFILL	\$37,706.24

72676	TRICO LIGHTING PRODUCTS	FLOURESCENT LIGHTBULBS ARENA	\$110.09
72677	WCB	JANUARY & FEBRUARY WCB PREMIUMS, 2012 ADJUSTMENT	\$2,991.62
72678	WESTERN CANADA WELDING	OXYGEN BOTTLE REFILL	\$63.81
72679	WE CARE HOME HEALTH CARE	FEBRUARY HOME CARE SERVICE	\$224.00
72680	WOLSELEY MECHANICAL	TEMPERATURE CONTROL VALVE ARENA	\$692.50
72681	WOOD, DALE	FIREARMS SAFETY INSTRUCTOR FEES	\$2,090.00
72682	XEROX	1ST QUARTER PRO232 COPIER SERVICE	\$45.98
72683	ZEP SALES	TRUCK WASH, VEHICLE WASH	\$318.24
72684 - 72686	VOID	PRINTER ERROR	\$0.00
72687	JOE JOHNSON EQUIPMENT	PROJ#92 PARKS MAINTENANCE VEHICLE - 2013 TRACKLESS MT6 TRACTOR	\$137,686.50
72688	MPE ENGINEERING	PROJ#100 RAW WATER SUPPLY, PROJ#99 WATER PUMP, PROJ#21 WTP	\$38,844.96
72689	TOWN OF REDCLIFF	REGULAR PAY TO MARCH 23, 2013	\$55,723.86
	TOTAL CHEQUES: 96	AMOUNT OF CHEQUES:	\$836,221.34

Bank Summary to February 28, 2013

**D)** Councillor Solberg moved the Bank Summary to February 28, 2013 be received for information. – Carried Unanimously.

## 2. MINUTES

Council meeting held March 25, 2013

**A)** Councillor Crozier moved the minutes of the Council meeting held March 25, 2013 be adopted as presented. – Carried Unanimously.

Redcliff Public Library Board meeting held February 26, 2013

**B)** Councillor Reimer moved the minutes of the Redcliff Public Library Board meeting held February 26, 2013 be received for information. – Carried Unanimously.

Redcliff/Cypress Regional Waste Management Authority meeting held March 22, 2013

**C)** Councillor Crozier moved the minutes of the Redcliff/Cypress Regional Waste Management Authority meeting held March 22, 2013 be received for information. – Carried Unanimously.

Redcliff/Cypress Regional Waste Management Authority Agreement

**i)** Councillor Crozier moved to authorize the Mayor and Municipal Manager to sign the Redcliff/Cypress Regional Waste Management Authority Agreement. - Carried Unanimously.

## 3. POLICIES

Policy 078, Provision of Facilities to Service Clubs

**A)** Councillor Brown moved that amendments to Policy 078 Provision of Facilities to Service Clubs be incorporated as discussed. Further that the policy be brought forward to a subsequent Council meeting for further discussion and approval. – Carried Unanimously.

Policy 090, Residential Land Listing on MLS

**B)** Councillor Crozier moved Policy 090 Residential Land Listing on MLS be brought forward to a subsequent Council meeting for consideration of cancellation. Further, that minor amendments be made to the Land Sales Policy detailing processes for possible residential land listing on MLS and said policy be brought forward for consideration at the same meeting of Council that cancellation of Policy 090 would be considered. – Carried Unanimously.

#### **4. CORRESPONDENCE**

Alberta Municipal Affairs  
Re: City of Medicine Hat approval for 2012/13 Regional Collaboration Program (RCP) grant in the amount of \$250,000.00 for Regional Emergency Management

**A)** Councillor Reimer moved correspondence from Alberta Municipal Affairs dated March 21, 2013 regarding approval for 2012/13 Regional Collaboration Program (RCP) grant in the amount of \$250,000.00 for Regional Emergency Management be received for information. – Carried Unanimously.

Alberta Municipal Affairs  
Re: Minister's Awards for Municipal Excellence

**B)** Councillor Solberg moved correspondence from Alberta Municipal Affairs dated March 27, 2013 regarding the Minister's Awards for Municipal Excellence be received for information. – Carried Unanimously.

Alberta Transportation  
Re: Alberta Municipal Water/Wastewater partnership Grant for Water Treatment Plant Upgrade Project

**C)** Councillor Solberg moved correspondence from Alberta Transportation dated March 21, 2013 regarding Alberta Municipal Water/Wastewater partnership Grant for the Water Treatment Plant Upgrade Project in the amount of \$3,300,000.00 be received for information. – Carried Unanimously.

Alberta Sport, Recreation Parks & Wildlife Foundation  
Re: Municipal Recreation/Tourism Areas Grant Program

**D)** Councillor Crozier moved correspondence from Alberta Sport, Recreation Parks & Wildlife Foundation dated March 15, 2013 advising that the Municipal Recreation/Tourism Areas Grant Program currently being provided for the Redcliff River Valley Park is being reduced to 50% for 2013-14 and ended completely thereafter be received for information. – Carried Unanimously.

Josie Huberdeau

Re: Request for upgrade of BMX track

**E)** Councillor Crozier moved correspondence from Josie Huberdeau received on April 2, 2013 requesting upgrades to the BMX track be received for information. Further, that Administration discuss with the Engineering and Public Services departments future options for the BMX track and bring back to a subsequent Council meeting for discussion. Further that a copy of the letter be forwarded to the Redcliff and District Recreation Services Board for their information. Further that a letter be sent to J. Huberdeau thanking her for her letter and advising that the Town will be looking at options for the BMX Track. - Carried Unanimously.

Kendra Kivimaki

Re: Request for Skateboard Park

**F)** Councillor Brown moved correspondence from Kendra Kivimaki received on April 2, 2013 requesting a skateboard park be constructed in the Town of Redcliff next to the Aquatic Centre be received for information. Further, that K. Kivimaki be advised that the Town of Redcliff supports the idea of a skateboard park and will be reviewing options in detail. Further that the letter be forwarded to the Redcliff and District Recreation Services Board for input. - Carried Unanimously.

Sunshine Greenhouses

Re: Parking on Boulevard

**G)** Councillor Crozier moved correspondence from Sunshine Greenhouses Ltd. received on April 3, 2012 requesting consideration for use of the boulevard adjacent to Lot 10, Block A, Plan 1310077 on 2<sup>nd</sup> Avenue NW for parking be received for information. Further that parking on the boulevard be permitted as per site plan and constructed in accordance with Town Standards and Policies. Further that drainage is maintained to the satisfaction of the Town of Redcliff Manager of Engineering. - Carried Unanimously.

Redcliff Lions Club

Re: Mayor's Walk Friday, June 14, 2013

**H)** Councillor Solberg moved correspondence dated March 22, 2013 from the Redcliff Lions Club requesting that the Town provide child swim passes to be awarded to children raising \$15.00 for the 2013 Mayor's Walk and also requesting permission to use a Golf Cart on the trail system in order to set out signs for the Mayor's Walk on Friday June 14, 2013 be received for information. Further that the Town of Redcliff will provide a complimentary swim pass to each child and youth (under 17 years) who raise \$15.00 or more for the 2013 Mayor's Walk. Further that the Redcliff Lions Club be permitted to use a golf cart on the Town of Redcliff trail system for the purposes of setting and removing signs for the 2013 Mayor's Walk. – Carried Unanimously.

**5. OTHER**

Gordon Memorial United Church  
Re: Request for Temporary Road  
Closure for Blessing of the Bikes

**A)** Councillor Solberg moved the request received on April 1, 2013 from Gordon Memorial United Church requesting permission for a temporary road closure of 4<sup>th</sup> Avenue between 2<sup>nd</sup> and 3<sup>rd</sup> Street SE for Blessing of the Bikes on May 5, 2013 from 2:00 p.m. to 5:00 p.m. be approved. 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 4<sup>th</sup> Avenue SE. – Carried Unanimously.

Municipal Manager Performance  
Appraisal – Schedule Date

**B)** Councillor Solberg moved that the Municipal Manager's Performance Appraisal be scheduled for May 13, 2013 In Camera Session. – Carried Unanimously.

Request for Decision – Recreational  
Vehicles

**C)** Councillor Crozier moved that administration investigate, prepare, and bring forward for first reading Land Use Bylaw and Traffic Bylaw amendments related to Recreational Vehicle regulations and restrictions. – Carried.

**6. RECESS**

Mayor Hazelaar called a recess at 8:04 p.m.

K. Minhas, left at 8:12 p.m.

Mayor Hazelaar reconvened the meeting at 8:12 p.m.

**7. IN CAMERA**

In Camera

Councillor Solberg moved to meet In Camera to discuss two Legal matters at 8:12 p.m. – Carried Unanimously.

Return to Open Session

Councillor Solberg moved to return to open session at 8:48 p.m. – Carried Unanimously.

Ridgeline Energy Services Inc. proposal

Councillor Crozier moved that the Ridgeline Energy Services Inc. proposal to accept and treat industrial and oilfield wet and liquid wastes and recyclables at their existing soil treatment facility at the Redcliff/Cypress Regional Landfill be approved as amended. Further that the Mayor and Municipal Manager be authorized to sign the agreement. – Carried.

RCMP Occupancy Agreement

Councillor Solberg moved that the Town of Redcliff position in regard to the RCMP Occupancy agreement remains the same and that Administration continue with negotiations. – Carried Unanimously.

**8. ADJOURNMENT**

Adjournment

Councillor Solberg moved to adjourn the meeting at 8:50 p.m. – Carried Unanimously.

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Mayor

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Manager of Legislative and Land Services



**Redcliff Family and Community Support Services Board**  
**Tuesday, April 9, 2013 at 7 pm**  
**Town Office Meeting Room, Downstairs**

**Present:** Diane MacNaughton, Ann Pudwell, Sam Wertypora and Cindy Murray

*(E. Reimer arrived at 7:04 pm)*

**1. CALL TO ORDER**

The meeting was called to order at 7:00 pm.

**2. ADDITIONS/DELETIONS**

None.

**3. APPROVAL OF THE AGENDA**

S. Wertypora moved approval of the agenda. CARRIED.

**4. APPROVAL OF THE MINUTES**

S. Wertypora moved approval of the minutes of the February 12, 2013 meeting.

**5. BUSINESS ARISING FROM THE MINUTES**

**5.1 Food Charter**

Members of the Community Food Connections Association will attend a Redcliff Town Council meeting on May 13 at 7 pm to discuss the Food Charter.

*(E. Reimer arrived at 7:04 pm)*

**6. OLD BUSINESS**

**6.1 Policies and Procedures**

None.

**6.2 Blended Family Support Group**

D.R.E.A.M.S. (Developing Redcliff's Education And Mental Health Supports) and the Family School Liaison Worker's identified support for blended families as a need in Redcliff. As this is a community wide issue that extends beyond the Redcliff schools, FCSS and L.E.A.R.N. (Lifelong Education And Resource Network) also support the program. Peggy Gizen of Being Human Services was recruited to develop the seven week program which will be provided at no charge to the registrants. The cost of instruction and mileage (\$900) will be shared by D.R.E.A.M.S. and L.E.A.R.N.

F.C.S.S. will take registration and can provide support by purchasing supplies, instruction books and doing photocopying. The cost is estimated to be \$20 per person (maximum of 20 people). There is adequate funding for Community Needs programs in Community Development (2.51.009.770.000) to cover the cost supplies and photocopying. The Board agrees that up to \$400 may be allocated to the Blended Family Program.

**7. DIRECTORS REPORT****Redcliff Asset Development**

Representatives from D.R.E.A.M.S. (Developing Redcliff's Education and Mental Health Supports), the Youth Centre Coordinator and RCMP Community Liaison are interested in revitalizing the Redcliff Asset Development Committee. A meeting date will be established in the next few weeks.

**Redcliff Action Society for Youth**

The yearend report from the Redcliff Action Society for Youth has not been received yet.

**Program and Event Guide**

The Community Services Program and Event Guide for May 1 to August 31 is almost ready for publication

**8. NEW BUSINESS****8.1 Community Connections**

Community Connections is an opportunity for agencies and organization to promote their services and provide information to local residents. This event was held independently for the past two years but will be held in conjunction with Safety Day this year, which will be May 30 at the Redcliff Rec-Tangle.

Safety Day is held every two years and is geared to students from Grades 1 – 6. Students will have an opportunity to visit six different stations and learn about safety in the community.

After school, from 4 – 7 pm, there will be a bike rodeo and an opportunity to try SIDNE (Simulated Impaired Driving Experience), a hands-on battery powered vehicle that simulates the effects of distraction and impairment from alcohol and other drugs on a motorist's driving skills. The Community Connections portion of the event will be held during this time.

**8.2 Mennonite Ladies Information Program**

Community Services is participating in the planning of an information day focusing on the services and fun for the Mennonite ladies. There will be information on services such as the English as a Second Language program; Mennonite parent and child program through Parent Link; and information on literacy; fitness, nutrition, as well as information on car seats and bicycle helmets. Much of the information will be, or has been, translated and translators will also be available. There will be fun activities and food as well. Several Mennonite ladies are on the committee to assist with planning and promoting the event which will take place on June 20.

**8.3 Summer Programs**

D.R.E.A.M.S. (Developing Redcliff's Education and Mental Health Supports) will be providing assistance and/or funding several summer programs and Community Services has an instructor for some children and youth art programs. Community Services is also working on arranging some regular games and activities throughout the summer for youth and families.

**8.4 L.E.A.R.N. Program Grant Applications**

L.E.A.R.N. (Lifelong Education And Resource Network) Program Grant Applications for 2013-2014 are due June 27.

The board suggested applying for funding in whole or in part for WHIMIS; first aid; pre-employment programs; Mennonite book club. Additional adult programs will also be considered.

#### **8.5 FCSS Grant Application**

The current FCSS grant application was reviewed and several changes were suggested. The updated application will be forwarded to board members for review and then made available to the public by April 30. Applications are due September 30.

#### **9. UPCOMING CONFERENCES/WORKSHOPS/MEETINGS**

<b>9.1</b>	<b>Redcliff Improvement Partnership Meeting</b>	<b>Redcliff</b>	<b>April 9</b>
<b>9.2</b>	<b>Prairie Canada Futures Planning Game</b>	<b>Redcliff</b>	<b>April 15</b>
<b>9.3</b>	<b>FCSS Outcomes Training</b>	<b>Redcliff</b>	<b>April 16 &amp; 17</b>
<b>9.4</b>	<b>Volunteer Celebration and Awards Night</b>	<b>Redcliff</b>	<b>April 26</b>

#### **10. CORRESPONDENCE**

None.

#### **11. NEXT MEETING - May 14, 2013**

#### **12. ADJOURNMENT**

The meeting was adjourned at 8:54 pm.

## MINUTES

2. Exterior cladding shall match the house or to be similar to the neighbourhood.
  - Carried

## 6. FOR INFORMATION

### A) Letter to Sunshine Greenhouses regarding Development Permit Application 12-DP-078 Lot 10, Block A, Plan 1310077 (601 2 Avenue NW), Greenhouse Expansion

The Commission reviewed the letter that Town Council had sent to Keith Vis, Sunshine Greenhouses regarding Development Permit 12-DP-078 for his greenhouse expansion and the requirement to obtain Council approval to permit the use of Town owned property (boulevard) adjacent to his greenhouse for parking.

K. Snyder advised the Commission that while Town Council did agree with the decision of the MPC, there was a step missed and the Commission did not have the authority to grant permission to allow parking on the Town's property without the Town's prior consent. K. Snyder mentioned that the Commission will want to be conscious of its jurisdictional power. K. Snyder further suggested that in the future in similar type scenarios that the Commission either table the application to allow for Redcliff Town Council input or make it a condition of the permit that approval for use of Town property be received by the Town. Brief discussion ensued.

D. Schaffer moved that the letter dated March 19, 2013 sent to Sunshine Greenhouses regarding Development Permit 12-DP-078 be received for information. – Carried.

## 7. ADJOURNMENT

J. Beach moved adjournment of the meeting at 12:37 p.m. - Carried

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Chairman

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Secretary

**TOWN OF REDCLIFF  
BYLAW NO. 1743/2013**

**A Bylaw of The Town of Redcliff to amend Bylaw No. 1160/98, being the Northwest Horticulture Storm Sewer Project Bylaw and Bylaw 1175/98 being a Bylaw to amend Bylaw 1160/98.**

**WHEREAS** the Council of the Town of Redcliff desires to amend Bylaw No. 1160/98, which was passed on June 1, 1998 and to amend Bylaw No. 1175/98 which was passed on June 22, 1998.

**AND WHEREAS** the Municipal Government Act R.S.A. 2000, Chapter M26, specifies that if after a local improvement tax has been imposed there is a subdivision affecting a parcel of land, or a consolidation of two or more parcels of land, in respect of which a local improvement tax is payable, the council, with respect to future years, must revise the local improvement tax bylaw so that each of the new parcels of land bears an appropriate share of the local improvement tax.

**AND WHEREAS** the Council of the Town of Redcliff considers it expedient to amend these Bylaws to include an updated schedule indicating the parcels affected by this Local Improvement Tax and the effective frontage feet.

**NOW, THEREFORE, THE MUNICIPAL COUNCIL OF THE TOWN OF REDCLIFF IN COUNCIL ASSEMBLED ENACTS AS FOLLOWS:**

1. Bylaw No. 1160/98, being the Northwest Horticulture Storm Sewer Project Bylaw and Bylaw 1175/98 being a Bylaw to amend Bylaw 1160/98 be amended to include the following updated listing of properties to be assessed and their effective frontage feet:

<b>CIVIC ADDRESS</b>	<b>LEGAL DESCRIPTION</b>	<b>EFFECTIVE FRNT.FOOT</b>
202 - 8 ST. N.W.	PLAN 0313142, BLK 125, LOT 41	33.23
206 - 8 ST. N.W.	PLAN 0313142, BLK 125, LOT 42	29.00
210 - 8 ST. N.W.	PLAN 0313142, BLK 125, LOT 43	29.00
601 - 2 AVE. N.W.	Plan 1310077, BLK A, LOT 10	3109.57
339 - 5 ST. N.W.	PLAN 9811474, BLK B, LOT 1	203.80
501 - 3 AVE. N.W.	PLAN 0411729, BLK B, LOT 32	1303.45
601 - 3 AVE. N.W.	PLAN 0111514, BLK B, LOTS 26 -27	1303.45
PUBLIC UTILITY LOT	PLAN 9811474, BLK B, LOT 7PUL	233.76
301 - 4 AVE. N.W.	PLAN 0312944, BLK B, LOT 31	2608.37
111 - 4 AVE. N.W.	PLAN 0511088, BLK B, LOT 33	1285.22
401 - 1 ST. N.W.	PLAN 9811474, BLK B, LOT 13	55.77
405 - 1 ST. N.W.	PLAN 9811474, BLK B, LOT 14	55.77
409 - 1 ST. N.W.	PLAN 9811474, BLK B, LOT 15	55.77
413 - 1 ST. N.W.	PLAN 9811474, BLK B, LOT 16	55.77
417 - 1 ST. N.W.	PLAN 9811474, BLK B, LOT 17	55.77
421 - 1 ST. N.W.	PLAN 9811474, BLK B, LOT 18	59.70
311 - 4 ST. N.W.	PLAN 0311268, BLK 129, LOT 10	1191.50
301 - 4 ST. N.W.	PLAN 9811474, BLK C, LOT 3PUL	19.22
210 - 5 ST. N.W.	PLAN 9811474, BLK 122, LOT 41	75.00

<b>CIVIC ADDRESS</b>	<b>LEGAL DESCRIPTION</b>	<b>EFFECTIVE FRNT.FOOT</b>
222 - 5 ST. N.W.	PLAN 9811474, BLK 122, LOT 42	55.00
226 & 228 - 5 ST. N.W.	PLAN 9811474, BLK 122, LOT 43	55.00
230 - 5 ST. N.W.	PLAN 9811474, BLK 122, LOT 44	55.00
234 - 5 ST. N.W.	PLAN 9811474, BLK 122, LOT 45	55.00
238 - 5 ST. N.W.	PLAN 9811474, BLK 122, LOT 46	55.00
229 - 4 ST. N.W.	PLAN 9811474, BLK 122, LOT 47	50.00
225 - 4 ST. N.W.	PLAN 9811474, BLK 122, LOT 48	50.00
221 - 4 ST. N.W.	PLAN 9811474, BLK 122, LOT 49	50.00
217 - 4 ST. N.W.	PLAN 9811474, BLK 122, LOT 50	50.00
213 & 215 - 4 ST. N.W.	PLAN 9811474, BLK 122, LOT 51	50.00
209 - 4 ST. N.W.	PLAN 9811474, BLK 122, LOT 52	50.00
302 - 4 ST. N.W.	PLAN 1117V, BLK 130, LOTS 1-17	425.00
311 - 3 ST. N.W.	PLAN 1117V, BLK 130, LOTS 35-37	75.00
309 - 3 ST. N.W.	PLAN 1117V, BLK 130, LOT 38	25.00
334 - 4 ST. N.W.	PLAN 9811474, BLK 130, LOT 41	75.00
313 - 3 ST. N.W.	PLAN 0111821, BLK 130, LOT 44	15.00
315 - 3 ST. N.W.	PLAN 0111821, BLK 130, LOT 45	46.00
319 - 3 ST. N.W.	PLAN 0111821, BLK 130, LOT 46	46.00
323 - 3 ST. N.W.	PLAN 0111821, BLK 130, LOT 47	46.00
327 - 3 ST. N.W.	PLAN 0111821, BLK 130, LOT 48	46.00
331 - 3 ST. N.W.	PLAN 0111821, BLK 130, LOT 49	46.00
335 - 3 ST. N.W.	PLAN 0212567, BLK 130, LOT 51	50.00
339 - 3 ST. N.W.	PLAN 0212567, BLK 130, LOT 52	55.00
301 - 3 ST. N.W.	PLAN 9811474, BLK 130, LOT 43	50.00
330 - 3 ST. N.W.	PLAN 1117V, BLOCK 131, LOTS 11-13	75.00
330 - 3 ST. N.W.	PLAN 1117V, BLOCK 131, LOT 14	25.00
330 - 3 ST. N.W.	PLAN 1117V, BLOCK 131, LOTS 15-20	150.00
343 - 2 ST. N.W.	PLAN 1117V, BLOCK 131, LOTS 21-22	50.00
339 - 2 ST. N.W.	PLAN 1117V, BLOCK 131, LOTS 23-24	50.00
Unassigned	PLAN 1117V, BLOCK 131, PTN OF LANE	15.38
301 - 2 ST. N.W.	PLAN 1117V, BLK 131, LOTS 38-40:PT	62.50
305 - 2 ST. N.W.	PLAN 1117V, BLK 131, LOTS 35-38:PT	87.50
315 - 2 ST. N.W.	PLAN 0413967, BLOCK 131, LOT 50	100.00
302 - 3 ST. N.W.	PLAN 9811474, BLK 131, LOT 43	50.00
306 - 3 ST. N.W.	PLAN 9811474, BLK 131, LOT 44	50.00
310 - 3 ST. N.W.	PLAN 9811474, BLK 131, LOT 45	50.00
314 - 3 ST. N.W.	PLAN 9811474, BLK 131, LOT 46	40.00
318 - 3 ST. N.W.	PLAN 9811474, BLK 131, LOT 47	40.00
323 - 2 ST. N.W.	PLAN 0613922, BLOCK 131, LOT 51	43.00
327 - 2 ST. N.W.	PLAN 0613922, BLOCK 131, LOT 52	38.00
331 - 2 ST. N.W.	PLAN 0613922, BLOCK 131, LOT 53	38.00
335 - 2 ST. N.W.	PLAN 0613922, BLOCK 131, LOT 54	49.00
346 - 2 ST. N.W.	PLAN 0613922, BLOCK 132, LOT 45	46.60

<b>CIVIC ADDRESS</b>	<b>LEGAL DESCRIPTION</b>	<b>EFFECTIVE FRNT.FOOT</b>
342 - 2 ST. N.W.	PLAN 0613922, BLOCK 132, LOT 46	37.30
338 - 2 ST. N.W.	PLAN 0613922, BLOCK 132, LOT 47	37.30
334 - 2 ST. N.W.	PLAN 0613922, BLOCK 132, LOT 48	37.30
330 - 2 ST. N.W.	PLAN 0613922, BLOCK 132, LOT 49	37.30
326 - 2 ST. N.W.	PLAN 0613922, BLOCK 132, LOT 50	37.30
322 - 2 ST. N.W.	PLAN 0613922, BLOCK 132, LOT 51	37.30
318 - 2 ST. N.W.	PLAN 0613922, BLOCK 132, LOT 52	37.30
314 - 2 ST. N.W.	PLAN 0613922, BLOCK 132, LOT 53	37.30
310 - 2 ST. N.W.	PLAN 0613922, BLOCK 132, LOT 54	37.30
306 - 2 ST. N.W.	PLAN 0613922, BLOCK 132, LOT 55	42.70
111 - 3 AVE. N.W.	PLAN 0613922, BLOCK 132, LOT 56	75.00
325 - 1 ST. N.W.	PLAN 1117V, BLK 132, LOTS 28-29	50.00
321 - 1 ST. N.W.	PLAN 1117V, BLK 132, LOTS 30-32	75.00
317 - 1 ST. N.W.	PLAN 1117V, BLK 132, LOTS 33-34	50.00
307 - 1 ST. N.W.	PLAN 0813720, BLK 132, LOT 58	37.5
309 - 1 ST. N.W.	PLAN 0813720, BLK 132, LOT 57	37.5
303 - 1 ST. N.W.	PLAN 1117V, BLK 132, LOTS 38-39	50.00
UNASSIGNED	PLAN 1117V, BLK 132, LOT 40	25.00
337 - 1 ST. N.W.	PLAN 9811474, BLK 132, LOT 42	60.00
333 - 1 ST. N.W.	PLAN 9811474, BLK 132, LOT 43	60.00
329 - 1 ST. N.W.	PLAN 9811474, BLK 132, LOT 44	55.00
302 - 1 ST. N.W.	PLAN 1117V, BLK 133, LOTS 1-2	50.00
310 - 1 ST. N.W.	PLAN 1117V, BLK 133, LOTS 3-7	125.00
314 - 1 ST. N.W.	PLAN 1117V, BLK 133, LOTS 8-9	50.00
318 - 1 ST. N.W.	PLAN 1117V, BLK 133, LOTS 10-11	50.00
322 - 1 ST. N.W.	PLAN 1117V, BLK 133, LOTS 12-13	50.00
328 - 1 ST. N.W.	PLAN 1117V, BLK 133, LOTS 14-15	50.00
332 - 1 ST. N.W.	PLAN 1117V, BLK 133, LOTS 16-17	50.00
338 - 1 ST. N.W.	PLAN 1117V, BLK 133, LOTS 18-20	75.00
337 - MAIN ST. N.	PLAN 1117V, BLK 133, LOTS 21-23	75.00
329 - MAIN ST. N.	PLAN 1117V, BLK 133, LOTS 24-27	100.00
301 - MAIN ST. N.	PLAN 9811474, BLK 133, LOT 41	55.00
307 - MAIN ST. N.	PLAN 9811474, BLK 133, LOT 42	55.00
311 - MAIN ST. N.	PLAN 9811474, BLK 133, LOT 43	55.00
315 - MAIN ST. N.	PLAN 9811474, BLK 133, LOT 44	55.00
319 - MAIN ST. N.	PLAN 9811474, BLK 133, LOT 45	55.00
323 - MAIN ST. N.	PLAN 9811474, BLK 133, LOT 46	50.00
302 - MAIN ST. N.	PLAN 9812329, BLK 138, LOT 60	50.00
306 - MAIN ST. N.	PLAN 9812329, BLK 138, LOT 59	37.50
310 - MAIN ST. N.	PLAN 9812329, BLK 138, LOT 58	37.50
314 - MAIN ST. N.	PLAN 9812329, BLK 138, LOT 57	50.00
316 - MAIN ST. N.	PLAN 9812329, BLK 138, LOT 56	37.50
318 - MAIN ST. N.	PLAN 9812329, BLK 138, LOT 55	37.50



<b>CIVIC ADDRESS</b>	<b>LEGAL DESCRIPTION</b>	<b>EFFECTIVE FRNT.FOOT</b>
322 - MAIN ST. N.	PLAN 9812329, BLK 138, LOT 54	50.00
324 - MAIN ST. N.	PLAN 9812329, BLK 138, LOT 53	37.50
326 - MAIN ST. N.	PLAN 9812329, BLK 138, LOT 52	37.50
330 - MAIN ST. N.	PLAN 9812329, BLK 138, LOT 51	37.50
334 - MAIN ST. N.	PLAN 9812329, BLK 138, LOT 50	37.50
335 - 1 ST. N.E.	PLAN 1117V, BLK 134, LOTS 22-23	50.00
331 - 1 ST. N.E.	PLAN 1117V, BLK 134, LOTS 24-25	50.00
327 - 1 ST. N.E.	PLAN 1117V, BLK 134, LOTS 26-27	50.00
323 - 1 ST. N.E.	PLAN 1117V, BLK 134, LOTS 28-29	50.00
319 - 1 ST. N.E.	PLAN 1117V, BLK 134, LOTS 30-31	50.00
315 - 1 ST. N.E.	PLAN 1117V, BLK 134, LOTS 32-33	50.00
311 - 1 ST. N.E.	PLAN 1117V, BLK 134, LOTS 34-35	50.00
307 - 1 ST. N.E.	PLAN 1117V, BLK 134, LOTS 36-37	50.00
301 - 1 ST. N.E.	PLAN 1117V, BLK 134, LOTS 38-40	75.00
302 - 1 ST. N.E.	PLAN 0111821, BLK 135, LOT 1	500.00
410 - MAIN ST. N.	PLAN 1117V, BLK 138, LOTS 5-6	50.00
418 - MAIN ST. N.	PLAN 0813417, BLK 138, LOT 61	53.11
414 - MAIN ST. N.	PLAN 0813417, BLK 138, LOT 62	52.1
338 - MAIN ST. N.	PLAN 9811474, BLK 138, LOT 41	65.82
PUBLIC UTILITY LOT	PLAN 9811474, BLK 138, LOT 42 PUL	50.00
402 - MAIN ST. N.	PLAN 9811474, BLK 138, LOT 43	50.00
406 - MAIN ST. N.	PLAN 9811474, BLK 138, LOT 44	50.00
409 - MAIN ST. N.	PLAN 0813500, BLK 138, LOT 63	48.76
405 - 1 ST. N.E.	PLAN 0813500, BLK 138, LOT 64	48.17
401 - 1 ST. N.E.	PLAN 9811474, BLK 138, LOT 47	50.00
PUBLIC UTILITY LOT	PLAN 9811474, BLK 138, LOT 48 PUL	50.00
339 - 1 ST. N.E.	PLAN 9811474, BLK 138, LOT 49	40.19
427 - MAIN ST. N.	PLAN 1117V, BLK 139, LOT 14	39.06
421 - MAIN ST. N.	PLAN 1117V, BLK 139, LOTS 15-16	50.00
402 - 1 ST. N.W.	PLAN 9811474, BLK 139, LOT 27	55.77
406 - 1 ST. N.W.	PLAN 9811474, BLK 139, LOT 28	55.77
410 - 1 ST. N.W.	PLAN 9811474, BLK 139, LOT 29	55.77
414 - 1 ST. N.W.	PLAN 9811474, BLK 139, LOT 30	55.77
418 - 1 ST. N.W.	PLAN 0312766, BLK 139, LOT 38	28.02
420 - 1 ST. N.W.	PLAN 0312766, BLK 139, LOT 39	27.74
422 - 1 ST. N.W.	PLAN 9811474, BLK 139, LOT 32	59.89
417 - MAIN ST. N.	PLAN 9811474, BLK 139, LOT 33	50.69
413 - MAIN ST. N.	PLAN 9811474, BLK 139, LOT 34	49.87
409 - MAIN ST. N.	PLAN 9811474, BLK 139, LOT 35	49.87
405 - MAIN ST. N.	PLAN 9811474, BLK 139, LOT 36	49.87
401 - MAIN ST. N.	PLAN 9811474, BLK 139, LOT 37	49.87
<b>Total</b>		<b>19062.61</b>

2. This Bylaw repeals Bylaw 1709/2012.

3. This by-law shall take effect on the day of the final passing thereof.

READ a first time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

READ a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

READ a third time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

SIGNED and PASSED this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
MANAGER OF LEGISLATIVE AND  
LAND SERVICES

**TOWN OF REDCLIFF  
BYLAW NO. 1744/2013**

**A Bylaw of The Town of Redcliff to amend Bylaw No. 1454/2006, being the Broadway Avenue East (Main Street to Sissons Drive SE) Road Project Bylaw.**

**WHEREAS** the Council of the Town of Redcliff desires to amend Bylaw No. 1454/2006 which was passed on February 14, 2006.

**AND WHEREAS** the Municipal Government Act R.S.A. 2000, Chapter M26, specifies that if after a local improvement tax has been imposed there is a subdivision affecting a parcel of land, or a consolidation of two or more parcels of land, in respect of which a local improvement tax is payable, the council, with respect to future years, must revise the local improvement tax bylaw so that each of the new parcels of land bears an appropriate share of the local improvement tax.

**AND WHEREAS** the Council of the Town of Redcliff considers it expedient to amend these Bylaws to include an updated schedule indicating the parcels affected by this Local Improvement Tax and the effective frontage feet.

**NOW, THEREFORE, THE MUNICIPAL COUNCIL OF THE TOWN OF REDCLIFF IN COUNCIL ASSEMBLED ENACTS AS FOLLOWS:**

1. Bylaw No. 1454/2006, being the Broadway Avenue East (Main Street to Sissons Drive SE) Road Project Bylaw be amended to include the following updated listing of properties to be assessed and their effective frontage feet:

Properties to be assessed:

<b>000 Block of Broadway Avenue East - North Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
11	87	0113270	25 Broadway Ave E	Robin's Nest Developments	110
<b>Subtotal</b>					<b>110</b>
<b>100 Block of Broadway Avenue East - North Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
5-6	86	755AD	101 Broadway Avenue E	Gordon Gee & Gail Gee	50
2-4	86	755AD	105 Broadway Avenue E	Edward Benning Lisa Aiella Mary Fortini Noreen Skelton	75
37-39+1, EXCL. E 2.44m 37	86	755AD	115 Broadway Avenue E	Michael & Nicole Grunwald	92
35-37:W6" 35, E 2.44m 37	86	755AD	117 Broadway Avenue E	Gregory R.B. Bradley Prof. Corp.	33
35 Exe W 6"	86	755AD	121 Broadway Avenue E	Jack & Evelyn Metz	30
<b>Subtotal</b>					<b>280</b>
<b>100 Block of Broadway Avenue East - South Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
8-9	73	755AD	102 Broadway Avenue E	Robert Hawrelak	50
10-11, EXCL E 6.08m OF 11	73	755AD	106 Broadway Avenue E	Johnny Cork	30
27	73	0414359	108 Broadway Avenue E	Dark Side Properties	70
14-18	73	755AD	116 Broadway Avenue E	Carico Holdings Ltd.	130
<b>Subtotal</b>					<b>280</b>

<b>200 Block of Broadway Avenue East - North Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
5-6	85	755AD	201 Broadway Avenue E	Royce Bert	50
4	85	755AD	205 Broadway Avenue E	Forewest Holdings Alta. Ltd.	25
3	85	755AD	207 Broadway Avenue E	484587 Alberta Ltd. & Czember Real Estate Inc.	25
1-2	85	755AD	211 Broadway Avenue E	June Wiersma	50
38-39	85	755AD	215 Broadway Avenue E	1499140 Alberta Ltd.	50
37	85	755AD	217 Broadway Avenue E	794300 Alberta Ltd.	25
35-36	85	755AD	219 Broadway Avenue E	794300 Alberta Ltd.	55
<b>Subtotal</b>					<b>280</b>
<b>200 Block of Broadway Avenue East - South Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
8-9	74	755AD	202 Broadway Avenue E	Allen & Kathleen Dillman Robin's Nest Developments	50
10	74	755AD	206 Broadway Avenue E	650859 Alberta Ltd.	25
31	74	0713203	208 Broadway Avenue E	650859 Alberta Ltd.	40
32	74	0713203	210 Broadway Avenue E	Latt Properties Ltd.	60
15-16: W 5' PERP W 16	74	755AD	216 Broadway Avenue E	Ken Dosman	30
16-17, EAST 20' OF 16	74	755AD	220 Broadway Avenue E	Happiness Gardens	45
18	74	755AD	222 Broadway Avenue E	794300 Alberta Ltd.	30
<b>Subtotal</b>					<b>280</b>
<b>300 Block of Broadway Avenue East - North Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
3-6	84	755AD	301 Broadway Avenue E	Edward Beach & Peigan Prop. Ltd.	100
35-39, 1-2	84	755AD	315 Broadway Avenue E	Encore Developments Ltd.	180
<b>Subtotal</b>					<b>280</b>
<b>300 Block of Broadway Avenue East - South Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
8-15	75	755AD	302 Broadway Avenue E	Royal Canadian Legion #6	200
16	75	755AD	318 Broadway Avenue E	Larry Leipert	25
17-18	75	755AD	320 Broadway Avenue E	1377716 Alberta Ltd.	55
<b>Subtotal</b>					<b>280</b>
<b>400 Block of Broadway Avenue East - North Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
5-6	83	755AD	401 Broadway Avenue E	Lucille Goodman	50
3-4	83	755AD	405 Broadway Avenue E	Denise Brown	50
1-2	83	755AD	409 Broadway Avenue E	Beverly Bezler	50
38-39	83	755AD	413 Broadway Avenue E	Brenda George	50
35-37	83	755AD	417 Broadway Avenue E	Adrian Kelly	80
<b>Subtotal</b>					<b>280</b>
<b>400 Block of Broadway Avenue East - South Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
8-9	76	755AD	402 Broadway Avenue E	John Walchuk	50
10-11	76	755AD	406 Broadway Avenue E	Ronald & Shannan Hammel	50

12-13	76	755AD	410 Broadway Avenue E	Mark & Anita Regan	50
14-15	76	755AD	412 Broadway Avenue E	Thomas Barnes	50
16-18	76	755AD	418 Broadway Avenue E	Herb & Margaret Barnes	80
<b>Subtotal</b>					<b>280</b>
<b>500 Block of Broadway Avenue East - North Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
4-6	82	755AD	501 Broadway Avenue E	Anthony Neufeld	75
2-3	82	755AD	505 Broadway Avenue E	Florus Bouman	50
38-1: WEST 4' OF 38	82	755AD	511 Broadway Avenue E	Jean Seibel & Wayne Nelson	54
36-38: W 5' PERP W 36	82	755AD	517 Broadway Avenue E	Carole Schaeffer	51
35-36: EXCL W 5' OF 36	82	755AD	521 Broadway Avenue E	Dale Moore	50
<b>Subtotal</b>					<b>280</b>
<b>500 Block of Broadway Avenue East - South Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
8-9	77	755AD	502 Broadway Avenue E	Michael Snider	50
10-11	77	755AD	506 Broadway Avenue E	Mark Czember & Bonnie Hills	50
12-13	77	755AD	510 Broadway Avenue E	Geneva Myers	50
14-15	77	755AD	514 Broadway Avenue E	Ken & Marija Maltby	50
16-18	77	755AD	518 Broadway Avenue E	Ronald Lane	80
<b>Subtotal</b>					<b>280</b>
<b>600 Block of Broadway Avenue East - North Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
4-6	81	755AD	601 Broadway Avenue E	Mitchell & Darcy Fischer	75
1-3	81	755AD	605 Broadway Avenue E	Kim Crozier & Cassandra Palanyk	75
6-7	80	9310188	615 Broadway Avenue E	1178661 Alberta Ltd.	196
<b>Subtotal</b>					<b>346</b>
<b>600 Block of Broadway Avenue East - South Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
8-10: 8 & 9, WEST 6' OF 10	78	755AD	602 Broadway Avenue E	Ryan & Rebecca Maxwell	56
10-12: E 19' OF 10, W 12' OF 12	78	755AD	606 Broadway Avenue E	James & Debbie Ramsay	56
12-14: E 13' OF 12, W 18' OF 14	78	755AD	610 Broadway Avenue E	Victoria Winchester	56
14-16: E 7' OF 14, W 24' OF 16	78	755AD	616 Broadway Avenue E	Larry & Debbie Goldade	56
16-18: PTN 16 E OF W 24'	78	755AD	620 Broadway Avenue E	Tim & Elizabeth Coehoorn	56
<b>Subtotal</b>					<b>280</b>
<b>700 Block of Broadway Avenue East - North Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
1-5	80	755AD	701 Broadway Avenue E	1196131 Alberta Ltd.	125
<b>Subtotal</b>					<b>125</b>
<b>700 Block of Broadway Avenue East - South Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
17	1	7361JK	700 Broadway Avenue E	Allen, Kathleen, & Justin Dillman	56

18	1	7361JK	704 Broadway Avenue E	Brad Martin	50
10-12: E 10' of 10, W 5' of 12	79	755AD	706 Broadway Avenue E	Dorothy Hope	40
12-13: E 20' of 12	79	755AD	708 Broadway Avenue E	Dorothy Hope	45
<b>Subtotal</b>					<b>191</b>
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
6 (the west 626 feet)	3	1310370	809 Broadway Avenue E	Red Hat Co-op Ltd.	626
<b>Subtotal</b>					<b>626</b>
<b>800 Block of Broadway Avenue East - South Side</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Civic Address</b>	<b>Owner</b>	<b>Frontage Feet</b>
	X	725AV	716 Broadway Avenue E	Gerald Canning & Heidi Huttman	105
1	1	0412179	1100 Broadway Avenue E	IXL Industries Ltd.	506
<b>Subtotal</b>					<b>611</b>
<b>Total</b>					<b>5089</b>

2. This Bylaw repeals Bylaw 1594/2009.
3. This bylaw shall take effect on the day of the final passing thereof.

READ a first time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

READ a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

READ a third time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

SIGNED and PASSED this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
MANAGER OF LEGISLATIVE AND LAND  
SERVICES

**TOWN OF REDCLIFF  
BYLAW NO. 1745/2013**

**A Bylaw of The Town of Redcliff to amend Bylaw No. 1128/97, being the 700 and 800 Blocks of 2<sup>nd</sup> Street S.E. Paving Project bylaw and to amend Bylaw 1173/98 to amend Bylaw 1128/97 and Bylaw 1180/98 to amend Bylaw 1128/97.**

**WHEREAS** the Council of the Town of Redcliff desires to amend Bylaw No. 1128/97, which was passed on September 8, 1997 and to amend Bylaw 1173/98 which was passed on June 22, 1998 and to amend Bylaw 1180/98 which was passed August 17, 1998.

**AND WHEREAS** the Municipal Government Act R.S.A. 2000, Chapter M26.1, specifies that if after a local improvement tax has been imposed there is a subdivision affecting a parcel of land, or a consolidation of two or more parcels of land, in respect of which a local improvement tax is payable, the council, with respect to future years, must revise the local improvement tax bylaw so that each of the new parcels of land bears an appropriate share of the local improvement tax.

**AND WHEREAS** the Council of the Town of Redcliff considers it expedient to amend this Bylaw to include an updated schedule indicating the parcels affected by this Local Improvement Tax.

**NOW, THEREFORE, THE MUNICIPAL COUNCIL OF THE TOWN OF REDCLIFF IN COUNCIL ASSEMBLED ENACTS AS FOLLOWS:**

1. That Bylaw No. 1128/97, being the 700 and 800 Blocks of 2<sup>nd</sup> Street S.E. Paving Project Bylaw and Bylaw 1173/98 being a bylaw to amend Bylaw 1128/97 and Bylaw 1180/98 being a bylaw to amend Bylaw 1128/97 be amended to include the following updated listing of properties to be assessed and their effective frontage feet:

<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Current</b>
21-23	6	1117V	75
24	6	1117V	25
25-26	6	1117V	50
27-N12.5' 28	6	1117V	37.5
28-29: Exc N 12.5' 28	6	1117V	37.5
30-32	6	1117V	75
33-34	6	1117V	50
35-37	6	1117V	75
38-40	6	1117V	75
1	5	7410853	75
2	5	7410853	60
3	5	7410853	55
4	5	7410853	55
5	5	7410853	55
6	5	7410853	55
7	5	7410853	55
8	5	7410853	70
21-22	4	1117V	50
23-24	4	1117V	50
25-26	4	1117V	50
27-28	4	1117V	50
29	4	1117V	25

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30	4	1117V	25
31-32	4	1117V	50
33-34	4	1117V	50
35-36:Exc S.2' 36	4	1117V	48
36-38:S 2" 36	4	1117V	52
39-40	4	1117V	50
1-2	17	3042AV	50
3-4	17	3042AV	50
5-8:Exc N 15' 8	17	3042AV	85
N 15' 8, 9, 10	17	3042AV	65
11-12	17	3042AV	50
13-14	17	3042AV	50
15-16	17	3042AV	50
17-18	17	3042AV	50
19-20	17	3042AV	50
Alley		7410853	20
<b>Total</b>			2000

2. This bylaw shall take effect on the day of the final passing thereof.

READ a first time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

READ a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

READ a third time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

SIGNED and PASSED this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
MANAGER OF LEGISLATIVE  
AND LAND SERVICES



**TOWN OF REDCLIFF  
BYLAW NO. 1746/2013**

**A Bylaw of The Town of Redcliff to amend Bylaw No. 1309/2002, being the South Railway Street NE Storm Sewer Project Bylaw and Bylaw 1355/2003 being a bylaw to amend bylaw 1309/2002.**

**WHEREAS** the Council of the Town of Redcliff desires to amend Bylaw No. 1309/2002, which was passed on March 28, 2002 and to amend Bylaw No. 1355/2003 which was passed on March 11, 2003.

**AND WHEREAS** the Municipal Government Act R.S.A. 2000, Chapter M26, specifies that if after a local improvement tax has been imposed there is a subdivision affecting a parcel of land, or a consolidation of two or more parcels of land, in respect of which a local improvement tax is payable, the council, with respect to future years, must revise the local improvement tax bylaw so that each of the new parcels of land bears an appropriate share of the local improvement tax.

**AND WHEREAS** the Council of the Town of Redcliff considers it expedient to amend this Bylaw to include an updated schedule indicating the parcels affected by this Local Improvement Tax and the .

**NOW, THEREFORE, THE MUNICIPAL COUNCIL OF THE TOWN OF REDCLIFF IN COUNCIL ASSEMBLED ENACTS AS FOLLOWS:**

1. That Bylaw No. 1309/2002, being the South Railway Street NE Storm Sewer Project Bylaw and Bylaw 1355/2003 being a bylaw to amend bylaw 1309/2002 be amended to include the following updated listing of properties to be assessed and their effective frontage feet:

On South Railway Street NE - North Side			
Lot	Block	Plan	Eff Feet
U-2	1	7510870	101
<i>Subtotal</i>			<b>101</b>
On South Railway Street NE - South Side			
Lot	Block	Plan	Eff. Feet
6	80	9310188	101
7	80	9310188	101
8	80	9310188	583
9	80	9310188	613
10	80	9310188	40
11	80	9310188	107
12	80	9310188	84
13	80	9310188	94
14	80	9310188	121
1-5	80	755AD	75
1-3	81	755AD	75
4-6	81	755AD	75
<b>Subtotal</b>			<b>2068</b>

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<i>On South Railway Street NE - East Side</i>			
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Eff Feet</b>
6	3	1310370	2248
<b>Subtotal</b>			<b>2,248</b>
<b>Total</b>			<b>4,417</b>

2. This bylaw shall take effect on the day of the final passing thereof.

READ a first time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

READ a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

READ a third time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

SIGNED and PASSED this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
MANAGER OF LEGISLATIVE  
AND LAND SERVICES

**TOWN OF REDCLIFF  
BYLAW NO. 1747/2013**

**A Bylaw of the Town of Redcliff to amend Bylaw No. 1686/2011, being the Mitchell Street SE (1<sup>st</sup> Avenue to 4<sup>th</sup> Avenue), Birch Court, Elm Court and Willow Court Road Rehabilitation Project - Local Improvement Tax Bylaw.**

**WHEREAS** the Council of the Town of Redcliff desires to amend Bylaw No. 1686/2011, which was signed and passed on April 12, 2011.

**AND WHEREAS** the project has been completed and final costs have been calculated which vary from the original estimates. The final project cost is \$293,908.76 as compared to the initial estimate of \$458,245.76.

**AND WHEREAS** the Council of the Town of Redcliff considers it expedient to amend Bylaw 1686/2011 to reflect these final costs.

**NOW, THEREFORE, THE MUNICIPAL COUNCIL OF THE TOWN OF REDCLIFF IN COUNCIL ASSEMBLED ENACTS AS FOLLOWS:**

1. That Bylaw No. 1686/2011, being the Mitchell Street SE (1<sup>st</sup> Avenue to 4<sup>th</sup> Avenue), Birch Court, Elm Court and Willow Court Road Rehabilitation Project - Local Improvement Tax Bylaw be amended as follows:
  - i) On page 1, paragraph 7 the total project cost is revised to \$293,908.75. The contributions are amended to read as follows:

Municipality – Grants	\$169,855.06
Benefitting Owners	<u>\$124,053.70</u>
Total	\$293,908.76
  - ii) On page 1, paragraph 8 is amended to read “The local improvement tax will be collected for Twenty (20) years and the total amount levied annually against the benefiting owners is \$8,249.68”.
  - iii) On page 2, Item 1 is amended to read “That for the purpose of completing the Mitchell Street SE (1<sup>st</sup> Avenue to 4<sup>th</sup> Avenue), Birch Court, Elm Court and Willow Court Road Rehabilitation Project the sum of One Hundred Twenty Four Thousand Fifty Three Dollars and Seventy Cents (\$124,053.70) be collected by way of an annual, local improvement tax rate assessed against the benefiting owners as provided in Schedule A and Schedule B attached.”
  - iv) Delete Schedule A to Bylaw 1686/2011 and replace with revised Schedule A as is hereto attached to this amending bylaw.
  - v) Delete Schedule B to Bylaw 1686/2011 and replace with revised Schedule B as is hereto attached to this amending bylaw.

2. This Bylaw shall take effect upon final passing thereof.

READ a first time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

READ a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

READ a third time this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

SIGNED and PASSED this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
MANAGER OF LEGISLATIVE AND  
LAND SERVICES

**Revised Schedule A to Bylaw No.1686/2011  
Schedule A to Bylaw No.1747/2013**

**Annual Levy For the Mitchell Street SE (1<sup>st</sup> Avenue to 4<sup>th</sup> Avenue),  
Birch Court, Elm Court and Willow Court Road Rehabilitation Project**

For the purpose of road rehabilitation including isolated full depth road repairs, asphalt milling and overlay, removal and replacement of curb and gutter, storm drainage improvements, and related appurtenances on Mitchell Street SE from 1<sup>st</sup> Avenue to 4<sup>th</sup> Avenue and Birch Court, Elm Court and Willow Court, in the Town of Redcliff.

1. Properties to be assessed:

<b>Mitchell Street (000 - 400 Block) Willow, Birch and Elm Court (West Side)</b>					
<b>BIRCH COURT SE</b>					
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Street Address</b>	<b>Owner</b>	<b>Effective Frontage Feet</b>
1	1	7361J K	1 Birch Court SE	Norma Maguire	41.42
2-3	1	7361J K	2 & 3 Birch Court SE	Eleonore Tessman	67.64
4	1	7361J K	4 Birch Court SE	James Lanz	38.45
5	1	7361J K	5 Birch Court SE	Laurel Skoda	49.66
6	1	7361J K	6 Birch Court SE	Allan Bechtold	56.82
7	1	7361J K	7 Birch Court SE	James Steinkey	42.33
8	1	7361J K	8 Birch Court SE	Arlen Jahraus	27.30
9	1	7361J K	9 Birch Court SE	Arlen Jahraus	27.29
10	1	7361J K	10 Birch Court SE	Bernice Liepert	42.72
11	1	7361J K	11 Birch Court SE	Randall & Susanne White	55.83
12	1	7361J K	12 Birch Court SE	Bert & Christel Lindhout	43.37
13-14: W 19' of 14	1	7361J K	14 Birch Court SE	Lila Hauck	44.66
14-15: E17' of 14	1	7361J K	15 Birch Court SE	Anna & Cornello Wall	52.44
16	1	7361J K	16 Birch Court SE	Thomas & Valerie Davidson	39.48
	R1	7361J K	unassigned	Town of Redcliff	173.00
<b>TOTAL FOR BIRCH COURT</b>					<b>802.41</b>

<b>ELM COURT SE</b>					
1	2	123LK	1 Elm Court SE	Cliff Anten	66.05
2	2	123LK	2 Elm Court SE	Glenn & Susan Bowers	61.10
3	2	123LK	3 Elm Court SE	Peter & Diane Stopanski	58.48
4	2	123LK	4 Elm Court SE	William & Marcia Aebly	87.49
5	2	123LK	5 Elm Court SE	Sheila & Larry Peeters	63.46
6	2	123LK	6 Elm Court SE	Nick Chernezky & Geraldine Hildebrand-Chernezky	93.57
7	2	123LK	7 Elm Court SE	Carol Nieman	62.66
8	2	123LK	8 Elm Court SE	David & Barbara Brandrith	57.52
9	2	123LK	9 Elm Court SE	Roberta & Randall Fairhurst	74.91
<b>TOTAL FOR ELM COURT</b>					<b>625.24</b>

<b>WILLOW COURT SE</b>					
10	2	123LK	10 Willow Court SE	Eric Marshall	76.38
11	2	123LK	11 Willow Court SE	William Lawson	67.01
12	2	123LK	12 Willow Court SE	Brenda & Leonard Schenkey	55.13
13	2	123LK	13 Willow Court SE	Roger Huberdeau & Helen Parlour	79.20
14	2	123LK	14 Willow Court SE	Alma Brown	53.74
<b>TOTAL FOR WILLOW COURT</b>					<b>331.46</b>

<b>MITCHELL STREET SE</b>					
<b>MITCHELL STREET SE (WEST SIDE)</b>					
	R2	7361JK	unassigned	Town of Redcliff	134.00
	R3	7410203	unassigned	Town of Redcliff	199.94
22	B	7410203	310 Mitchell Street SE	Ross & Madeline Buchholz	69.72
21	B	7410203	316 Mitchell Street SE	Roger Wiedemann	69.77
6-8	B	8210AS	330 Mitchell Street SE	Derryl & Rosalie Paliwoda	71.74
1-5	B	8210AS	332 Mitchell Street SE	Lloyd & Lorna Veenstra	119.79
<b>TOTAL MITCHELL STREET (WEST SIDE)</b>					<b>664.96</b>
<b>GRAND TOTAL MITCHELL STREET WEST SIDE</b>					<b>2424.07</b>

<b>MITCHELL STREET SE (EAST SIDE)</b>					
1 (Portion of )	8	0412179	301 Mitchell Street	Town of Redcliff	653.40
<b>TOTAL MITCHELL STREET (EAST SIDE)</b>					<b>653.40</b>
<b>GRAND TOTAL EAST AND WEST SIDE OF MITCHELL STREET</b>					<b>3077.47</b>

*Note: In accordance with Section 404 of the Municipal Government Act, lots of a different size or shape, or corner lots, may be assessed in a manner the council considers appropriate to ensure that they will bear a fair portion of the local improvement tax.*

*The following properties have been identified as being irregular sized parcels:*

- *Block R1, Plan 7361JK*
- *Block R2, Plan 7361 JK*
- *Block R3, Plan 7410203*

*Effective Frontage Feet on these parcels has been calculated by taking the frontage and multiplying it by a depth of 130 feet and dividing it by 130.*

2. Total Frontage Feet	3077.47
3. Total Levy	\$124,053.70
4. Total Levy per Front Foot	\$40.31
5. Annual Unit Rate per Frontage Foot Payable for a Period of twenty (20) years at 2.942%	\$2.68
6. Total Yearly Assessment against all properties to be assessed	\$8,249.68

December 17, 2012 Alberta Capital Finance Corporation Lending Rate Used

**Revised Schedule B to Bylaw No.1686/2011  
Schedule B to Bylaw No.1747/2013**

**Annual Levy For the Mitchell Street SE (1<sup>st</sup> Avenue to 4<sup>th</sup> Avenue),  
Birch Court, Elm Court and Willow Court Road Rehabilitation Project**

For the purpose of road rehabilitation including isolated full depth road repairs, asphalt milling and overlay, removal and replacement of curb and gutter, storm drainage improvements, and related appurtenances on Mitchell Street SE from 1<sup>st</sup> Avenue to 4<sup>th</sup> Avenue and Birch Court, Elm Court and Willow Court, in the Town of Redcliff.

1. Properties to be assessed:

<b>BIRCH COURT SE</b>				
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Effective Frontage Feet</b>	<b>Amount of Annual Assessment (Based on Annual Rate of Assessment Per Front Foot of \$2.68)</b>
1	1	7361JK	41.42	\$111.01
2-3	1	7361JK	67.64	\$181.28
4	1	7361JK	38.45	\$103.05
5	1	7361JK	49.66	\$133.09
6	1	7361JK	56.82	\$152.28
7	1	7361JK	42.33	\$113.44
8	1	7361JK	27.30	\$73.16
9	1	7361JK	27.29	\$73.14
10	1	7361JK	42.72	\$114.99
11	1	7361JK	55.83	\$149.62
12	1	7361JK	43.37	\$116.23
13-14: W 19' of 14	1	7361JK	44.66	\$119.69
14-15: E17' of 14	1	7361JK	52.44	\$140.54
16	1	7361JK	39.48	\$105.81
	R1	7361JK	173.00	\$463.64
<b>ELM COURT SE</b>				
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Effective Frontage Feet</b>	<b>Amount of Annual Assessment (Based on Annual Rate of Assessment Per Front Foot of \$2.68)</b>
1	2	123LK	66.05	\$177.01
2	2	123LK	61.10	\$163.75
3	2	123LK	58.48	\$156.73
4	2	123LK	87.49	\$234.47
5	2	123LK	63.46	\$170.07
6	2	123LK	93.57	\$250.77
7	2	123LK	62.66	\$167.93
8	2	123LK	57.52	\$154.15
9	2	123LK	74.91	\$200.76



<b>WILLOW COURT SE</b>				
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Effective Frontage Feet</b>	<b>Amount of Annual Assessment (Based on Annual Rate of Assessment Per Front Foot of \$2.68)</b>
10	2	123LK	76.38	\$204.70
11	2	123LK	67.01	\$179.59
12	2	123LK	55.13	\$147.75
13	2	123LK	79.20	\$212.26
14	2	123LK	53.74	\$144.02
<b>MITCHELL STREET SE (WEST SIDE)</b>				
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Effective Frontage Feet</b>	<b>Amount of Annual Assessment (Based on Annual Rate of Assessment Per Front Foot of \$2.68)</b>
	R2	7361JK	134.00	\$359.12
	R3	7410203	199.94	\$535.84
22	B	7410203	69.72	\$186.85
21	B	7410203	69.77	\$186.98
6-8	B	8210AS	71.74	\$192.26
1-5	B	8210AS	119.79	\$321.04
<b>MITCHELL STREET SE (EAST SIDE)</b>				
<b>Lot</b>	<b>Block</b>	<b>Plan</b>	<b>Effective Frontage Feet</b>	<b>Amount of Annual Assessment (Based on Annual Rate of Assessment Per Front Foot of \$2.68)</b>
1 (Portion of)	8	0412179	653.40	\$1,751.11

2.	Total number of parcels	36
3.	Annual Rate of Assessment	\$2.68
4.	Total annual assessments	\$8,249.68
5.	Term of Annual Assessment	20 years
6.	Total assessment against all parcels	\$124,053.70

**TOWN OF REDCLIFF  
BYLAW NO. 1750/2013**

**A BYLAW OF THE TOWN OF REDCLIFF TO AUTHORIZE THE IMPOSITION OF A  
SUPPLEMENTARY TAX FOR THE TAXATION YEAR 2013**

**WHEREAS** pursuant to the Municipal Government Act, a municipality may authorize the imposition of a supplementary tax;

**AND WHEREAS** the Municipal Government Act provides that a Council must pass a supplementary tax bylaw to impose a supplementary property tax in respect of property for which supplementary assessments have been prepared;

**NOW THEREFORE THE MUNICIPAL CORPORATION OF THE TOWN OF REDCLIFF IN COUNCIL  
DULY ASSEMBLED ENACTS AS FOLLOWS:**

**TITLE**

1. This Bylaw shall be known as the "Supplementary Assessment Bylaw" of the Town of Redcliff.

**ASSESSOR DUTIES**

2. The Assessor for the Town of Redcliff is hereby authorized and empowered to make supplementary assessments of all improvements during 2013 in accordance with the provisions of the Municipal Government Act.

**MUNICIPALITY DUTIES**

3. The Municipal Manager or appointed designated officer shall prepare a supplementary tax roll in and on which shall be recorded the supplementary assessments made in accordance with the provisions of the Municipal Government Act.
4. The Municipal Manager or appointed designated officer shall prepare a supplementary assessment notice for every assessed improvement shown on the supplementary assessment roll in accordance with the provisions of the Municipal Government Act.

**PASSAGE**

5. This Bylaw shall take effect on the day of the final passing thereof.

READ a first time this \_\_\_\_ day of \_\_\_\_\_, 2013.

READ a second time this \_\_\_\_ day of \_\_\_\_\_, 2013.

READ a third time this \_\_\_\_ day of \_\_\_\_\_, 2013.

PASSED AND SIGNED this \_\_\_\_\_ day of \_\_\_\_\_ 2013.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Manager of Legislative and Land Services

**TOWN OF REDCLIFF  
BYLAW NO. 1748/2013**

**A BYLAW TO PROVIDE FOR PARTIAL PROPERTY TAXATION EXEMPTION OF PROPERTIES HELD BY A NON-PROFIT ORGANIZATION WITHIN THE TOWN OF REDCLIFF.**

**WHEREAS**, the Municipal Government Act, R.S.A. 2000, Chapter M-26 and the Community Organization Property Tax Exemption Alberta Regulation 281/1998 (COPTER) provides that the Council of a Municipality may pass a bylaw exempting from municipal taxation specified non-profit community organizations;

**AND WHEREAS**, the Council of the Town of Redcliff, in the province of Alberta desires to provide exemption from property taxation to qualifying community organizations;

**NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the Town of Redcliff, in the Province of Alberta, enacts as follows:**

1. This Bylaw shall be known as the Town of Redcliff Community Organization Property Tax Exemption Regulation (COPTER) Bylaw:
2. That the Director of Finance & Administration will provide designated application forms, review the applications submitted by community organizations for the property tax exemption, and recommend to Council if the application meets the criteria for taxation exemption.
3. That Council will make the final decision regarding the taxation exemption of the property and shall do so by resolution.
4. That this bylaw shall come into force on the date of final reading and signing thereof.

**READ** a first time this the \_\_\_\_\_ day of \_\_\_\_\_, 2013.

**READ** a second time this the \_\_\_\_\_ day of \_\_\_\_\_, 2013.

**READ** a third time this the \_\_\_\_\_ day of \_\_\_\_\_, 2013.

**PASSED** and **SIGNED** this the \_\_\_\_\_ day of \_\_\_\_\_ 2013.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
MANAGER OF LEGISLATIVE AND LAND  
SERVICES

## TOWN OF REDCLIFF REQUEST FOR DECISION

**DATE:** April 22, 2013

**PROPOSED BY:** Khalil Minhas

**TOPIC:** Winter Frost boils road repairs/ drainage Improvements

**Proposal:** Road Repairs and Drainage Improvements

---

### Background:

Town has experienced the winter frost boils on different roads this year. Public Services Department has created a list of those affected areas. Engineering Department has assessed visually the extent of damage in each area and worked out the cost estimates for fixing these miscellaneous areas to meet with the Town's construction standards.

In total, there are 15 locations around Town, where this problem happened. See the details in the table below. Please note the cost estimates are prepared separately for immediate or most severe areas for repair and the non-emergency or provisional areas which are adjoining areas to immediate frost boil locations and show the sign of alligator cracking in the asphalt surface but not in worst condition. The non-emergency or provisional areas can be delayed or repaired at a later date if desired so. At few locations, there are no provisional areas and few mentioned as provisional without immediate repair. Please note that all cost estimates carried out based on historic projects cost and Engineering Department made every effort to estimate precisely but due to scattered locations of the repairs and few repairs are not big in area, it is likely that bid prices may be more than the estimate.

	Location	Immediate (Most severe) repair cost	Provisional areas cost	Total cost
1	South Highway Drive Including drainage improvements	\$264,450.00	0	\$264,450.00
2	Main St N and Old Trans- Canada Hwy	\$11,088.00	\$2,755	\$13,843.00
3	3 <sup>rd</sup> Ave SE between 1 <sup>st</sup> St and 2 <sup>nd</sup> Street SE	\$16,355.00	0	\$16,355.00
4	3 <sup>rd</sup> Ave SE between 5 <sup>th</sup> and 6 <sup>th</sup> Street SE	\$11,709.00	\$4,482.50	\$16,191.50
5	5 <sup>th</sup> St between 3 <sup>rd</sup> Ave and 4 <sup>th</sup> Ave SE	\$5,249.00	0	\$5,249.00

6	4 <sup>th</sup> St between 4 <sup>th</sup> Ave and 5 <sup>th</sup> Ave SE	\$5,639.00	0	\$5,639.00
7	5 <sup>th</sup> Ave SE between 1 <sup>st</sup> St and 2 <sup>nd</sup> St SE	\$13,802.25	\$2,302.50	\$16,104.75
8	7 <sup>th</sup> Ave between Main and 1 <sup>st</sup> St SE	\$13,940.25	0	\$13,940.25
9	8 <sup>th</sup> Ave SE between 4 <sup>th</sup> and 5 <sup>th</sup> St SE	\$5,639.00	0	\$5,639.00
10	5 <sup>th</sup> St SE between 9 <sup>th</sup> Ave and Redcliff Way SE	\$16,254.00	0	\$16,254.00
11	Redcliff Way SW & Main Street S	\$9,995.00	0	\$9,995.00
12	6 <sup>th</sup> Ave SE between 2 <sup>nd</sup> and 3 <sup>rd</sup> St SE	0	\$12,622.00	\$12,622.00
13	Rectangle Parking Lot	0	\$18,390.50	\$18,390.50
14	Highway Ave NE between Mitchell St and 9 <sup>th</sup> St NE	\$3,600.00	0	\$3,600.00
15	7 <sup>th</sup> St NW between 1 <sup>st</sup> Ave and 2 <sup>nd</sup> Ave (gravel structure only)	\$4,000	0	\$4000
<b>Total</b>		<b>\$381,720.50</b>	<b>\$40,552.50</b>	<b>\$422,273.00</b>

#### Options:

1. Carry out the repair on all of the above noted areas and fund these repairs using grants, Public Services Paving budget and Mill Rate Stabilization Reserve.
2. Carry out the repair on most severe areas only and fund these repairs using grants, Public Services Paving budget and Mill Rate Stabilization Reserve.
3. Carry out the repairs on all of the above noted areas and fund these repairs by tax increase or a combination of tax increase and sources mentioned in option 1.
4. Carry out the repairs on most severe areas only and fund these repairs by tax increase or a combination of tax increase and sources mentioned in option 1.

#### Recommendation:

My recommendation would be to choose option 2 as a minimum, which states that the Town carry out the repairs on most severe areas only and fund these repairs using grants (MSI \$264,450.00), Public Services Paving budget (Operating – \$70,000) and Mill Rate Stabilization Reserve (\$47,270.50). However if budget allows, it is ideal to repair all of the above areas this year and fund from sources mentioned below as desired by the Council.

**Motion:**

Councillor \_\_\_\_\_ moved that the Town carry out the repairs on all of the above noted areas (cost estimated as \$422,273.00) and fund these repairs using grants (MSI \$264,450), Public Services Paving budget (Operating – \$70,000) and Mill Rate Stabilization Reserve (\$87,823.00).

Councillor \_\_\_\_\_ moved that the Town carry out the repairs on most severe areas only (cost estimated as \$381,720.50) and fund these repairs using grants (MSI \$264,450), Public Services Paving budget (Operating – \$70,000) and Mill Rate Stabilization Reserve (\$47,270.50).

Councillor \_\_\_\_\_ moved that the Town carry out the repairs on all of the above noted areas (cost estimated as \$422,273.00) and fund these repairs from the following:

Tax increase \_\_\_\_\_% (1% equals approx. \$44,000.00)

MSI Grant \$ \_\_\_\_\_ (Max \$265,000.00)

Operating Funds \$ \_\_\_\_\_ (Max \$70,000.00)

Operating Reserve \$ \_\_\_\_\_ (Max)

Mill Rate Reserve \$ \_\_\_\_\_ (Max. \$425,000.00)

Councillor \_\_\_\_\_ moved that the Town carry out the repairs on most severe areas only (cost estimated as \$381,720.50) and fund these repairs from the following:

Tax increase \_\_\_\_\_% (1% equals approx. \$44,000.00)

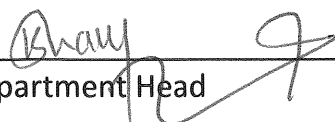
MSI Grant \$ \_\_\_\_\_ (Max \$265,000.00)

Operating Funds \$ \_\_\_\_\_ (Max \$70,000.00)

Operating Reserve \$ \_\_\_\_\_ (Max)

Mill Rate Reserve \$ \_\_\_\_\_ (Max. \$425,000.00)

SUBMITTED BY:

  
\_\_\_\_\_  
Department Head

  
\_\_\_\_\_  
Municipal Manager

APPROVED/REJECTED BY COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ AD. 2013









Approx. 115 sq.m.

Total Inc Contract Admin = \$15,664.69

Optional GeoGrid = \$690.00

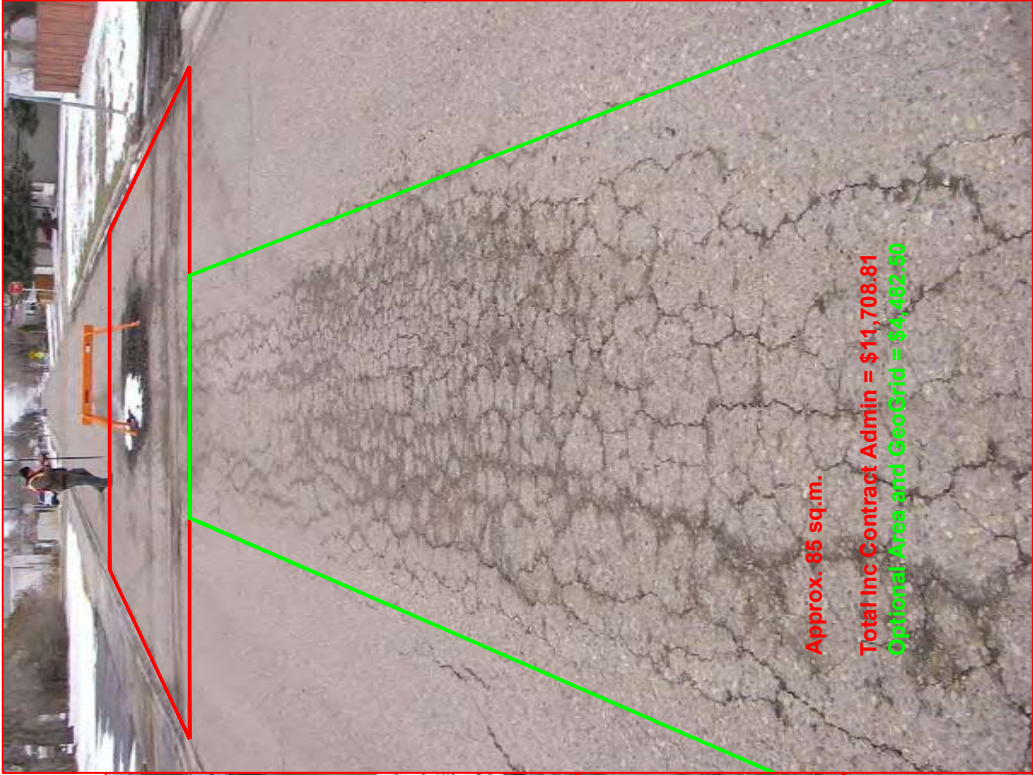


**3rd Ave SE Between 1st and 2nd St SE<sup>116</sup>**



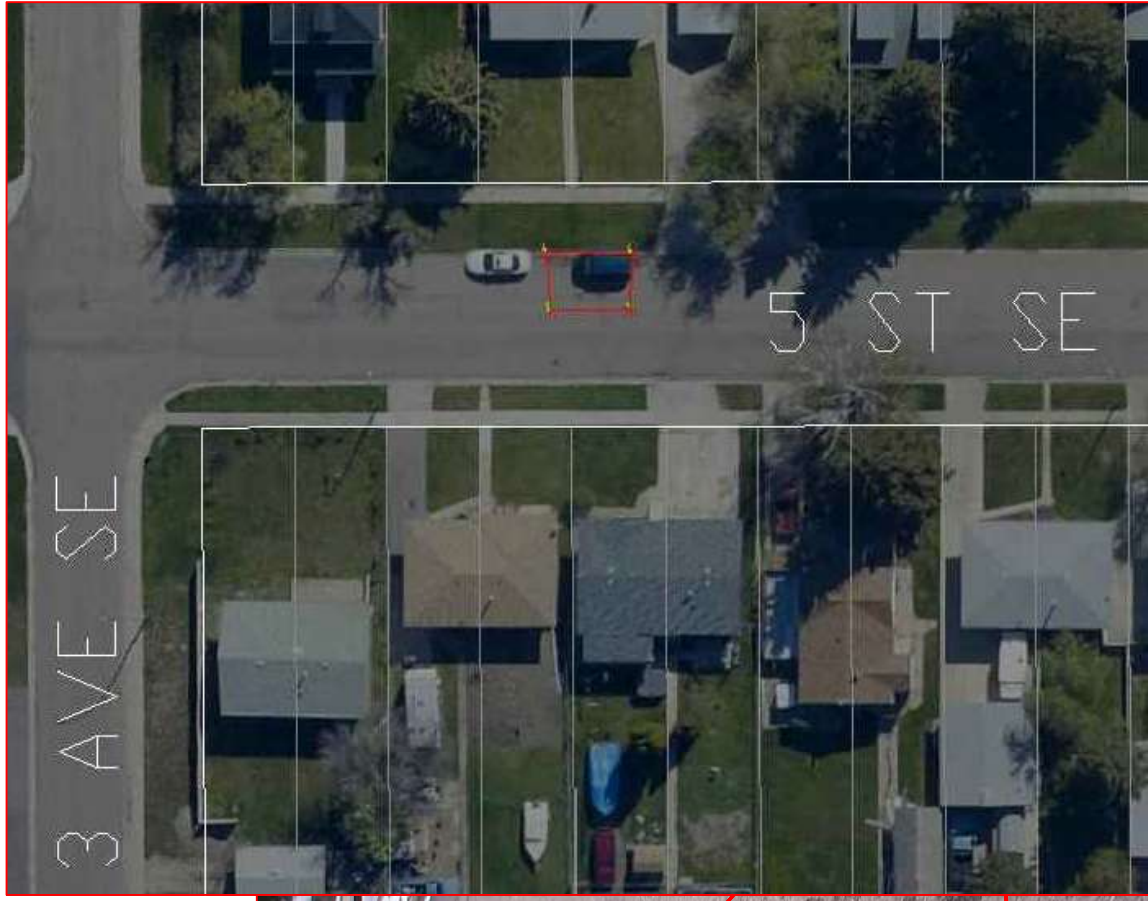
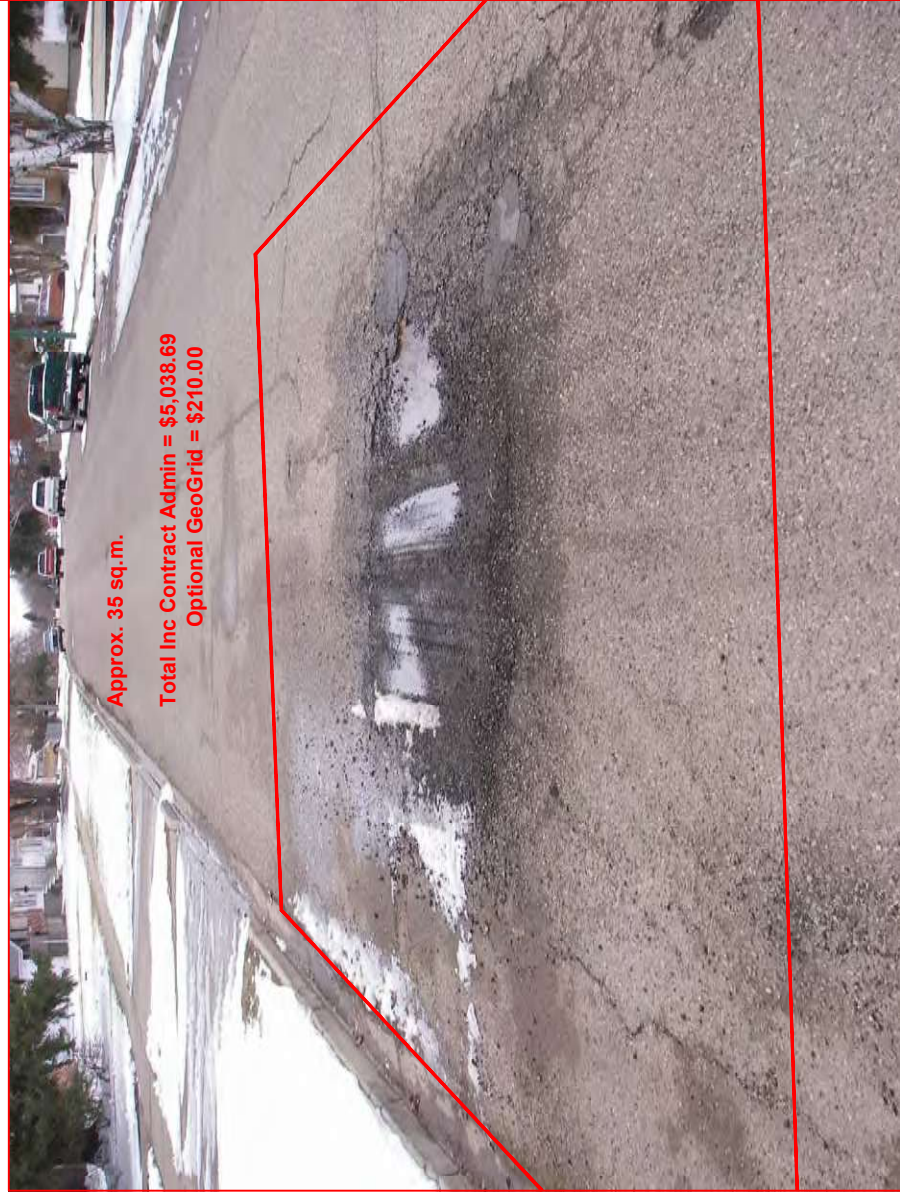


# 3rd Ave SE Between 5th and 6th St SE





## 5th St SE Between 3rd and 4th Ave SE





## 4th St SE Between 4th and 5th Ave SE







# 5th Ave SE Between 1st and 2nd St SE

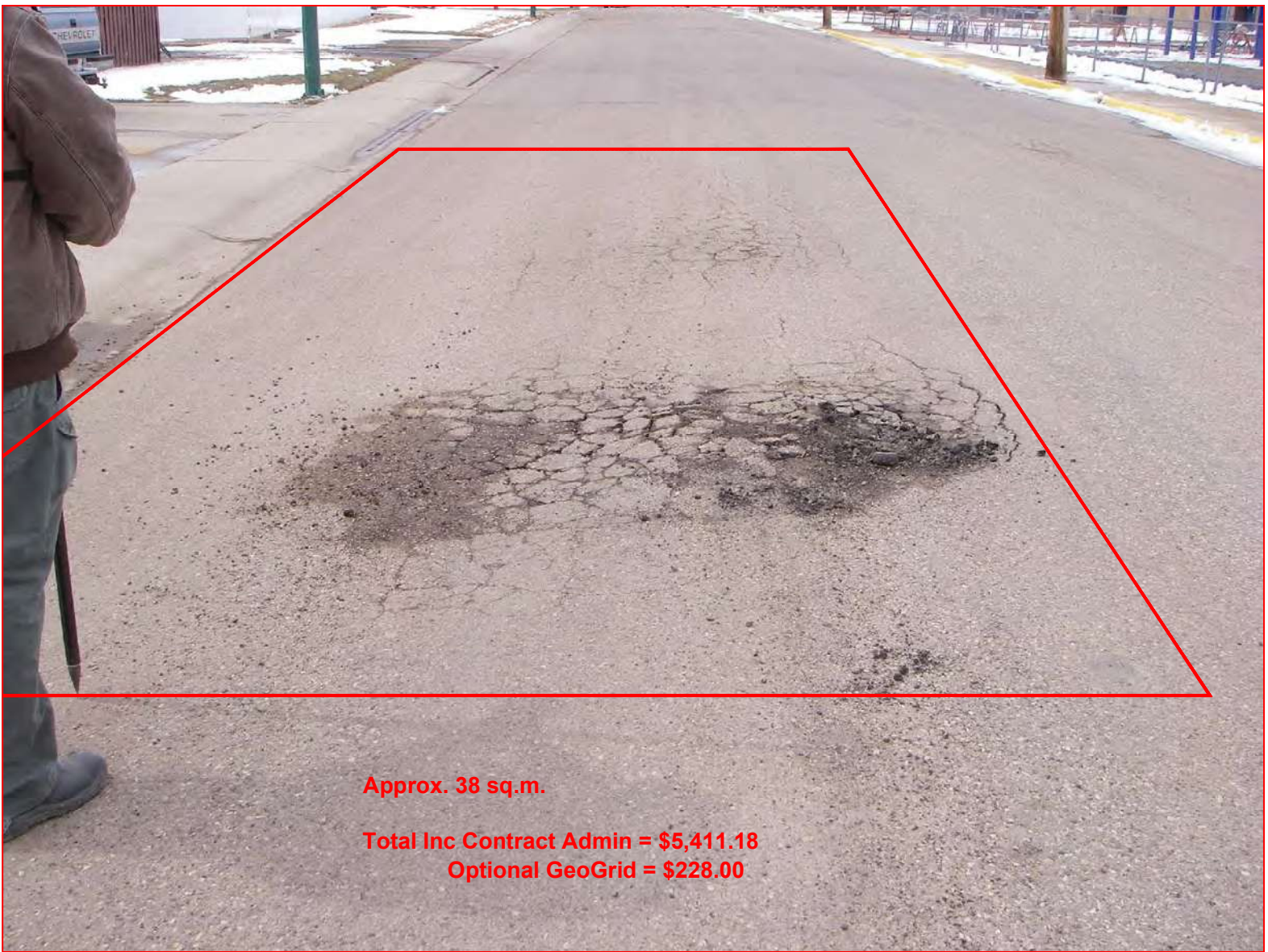






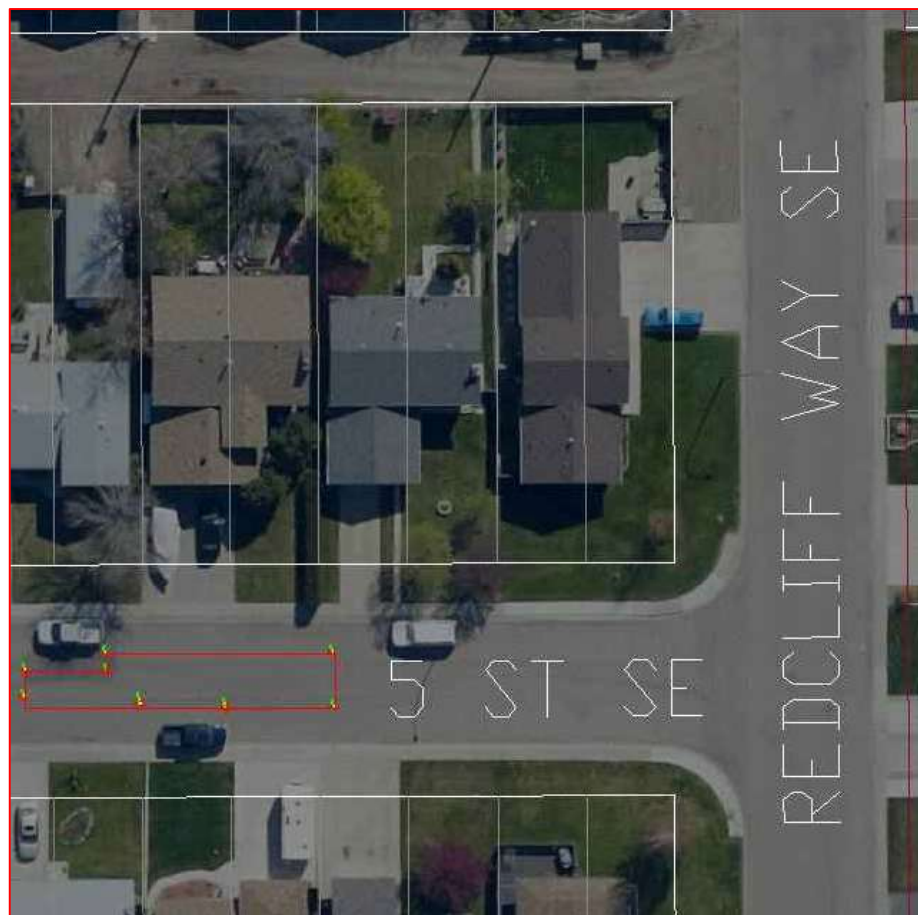
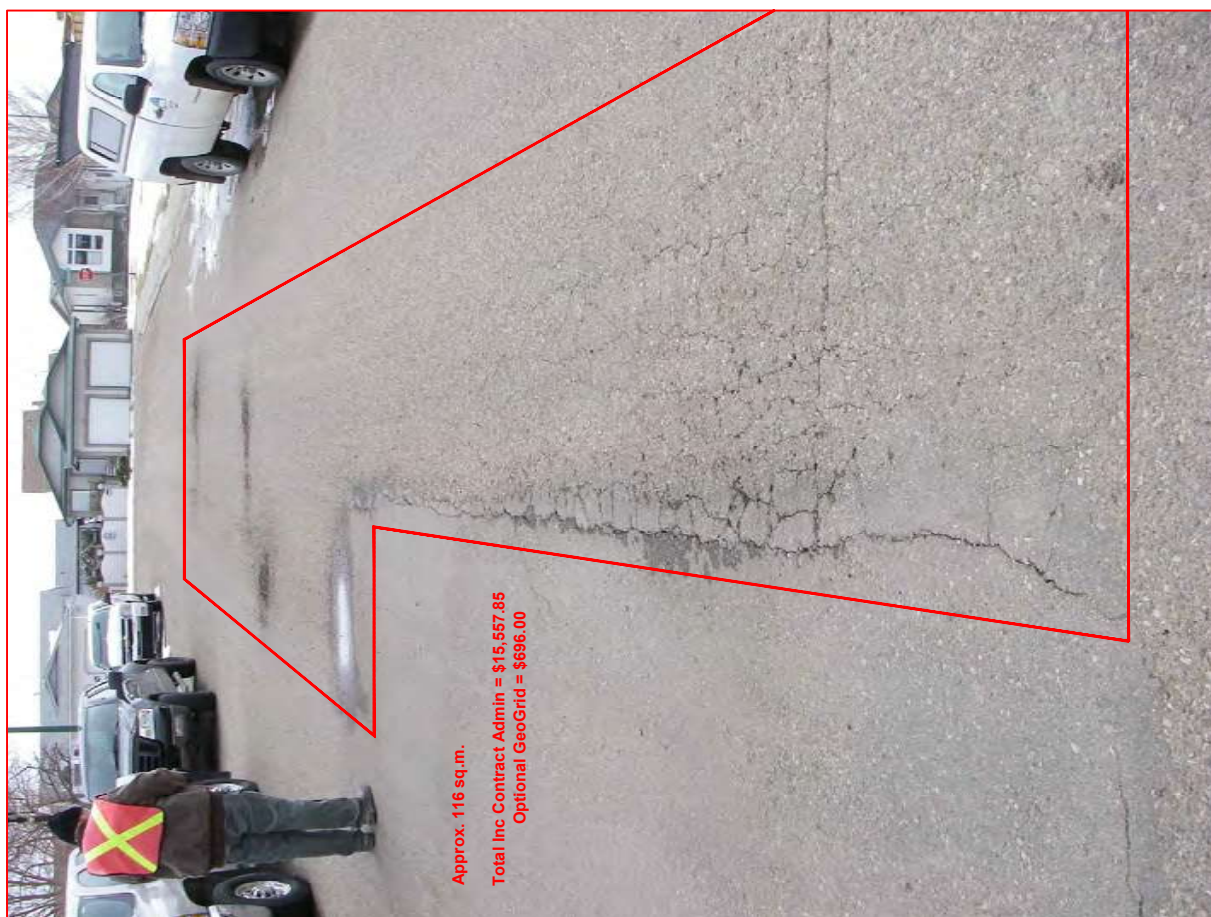
**7th Ave SE Between Main and 1st St SE**





**8th Ave SE Between 4th and 5th St SE<sup>122</sup>**





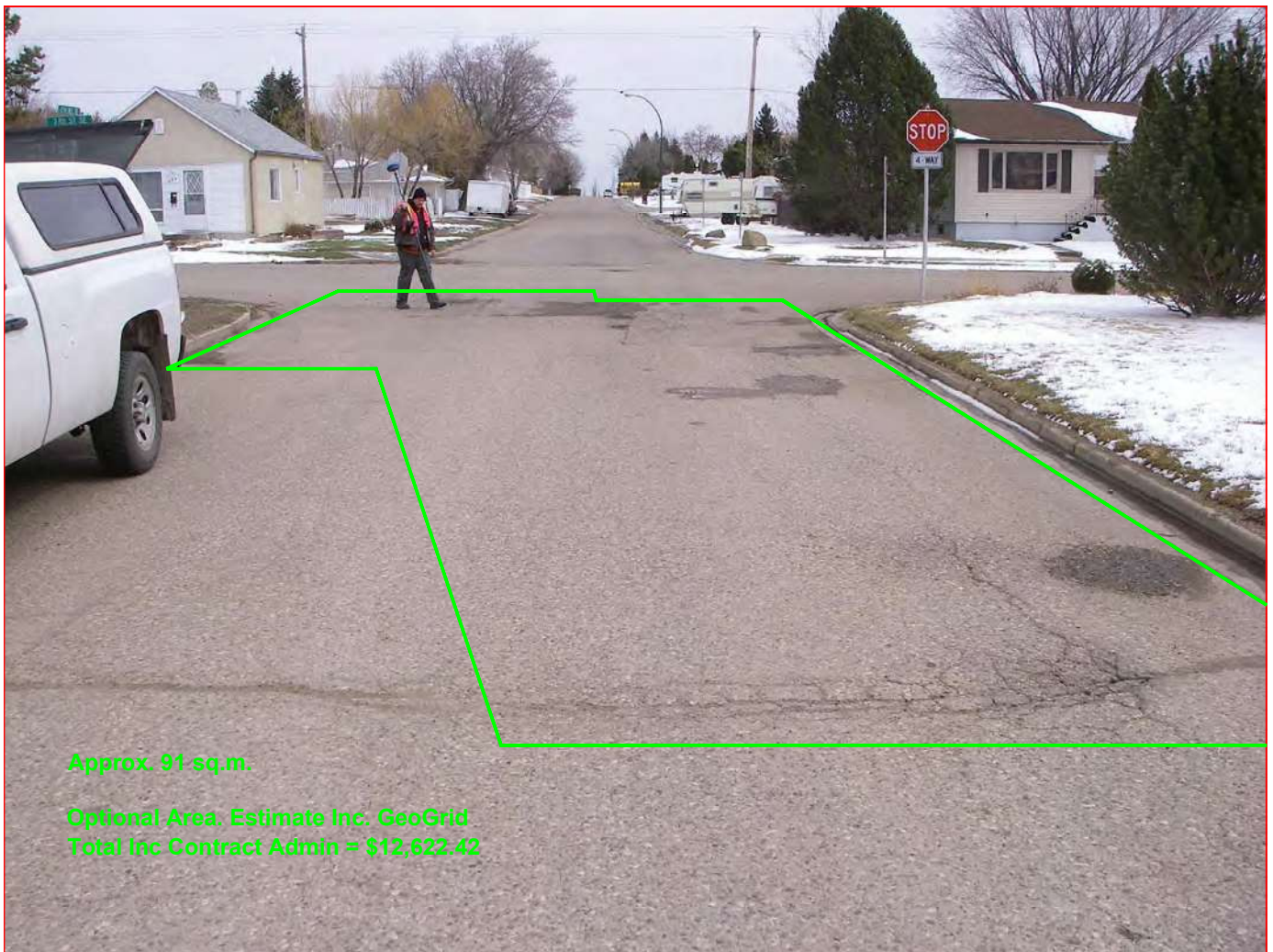
## 5th St SE Between 9th Ave and Redcliff Way SE





## Redcliff Way SW and Main St S





**PROVISIONAL**  
**6th Ave SE Between 2nd and 3rd St SE**



# PROVISIONAL Rec Tangle Parking Lot - Irregular Shape



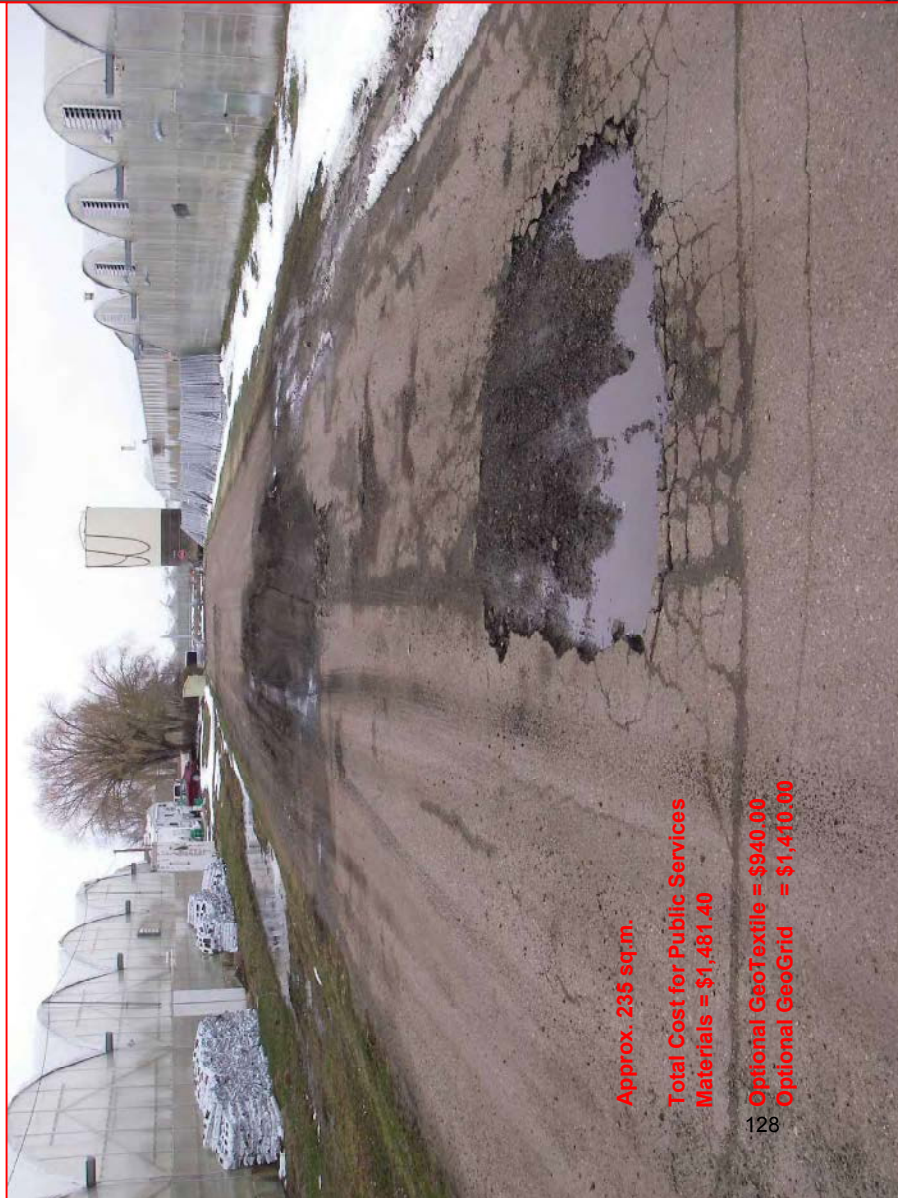


# Highway Dr NE Between Mitchell St and 9th St NE





# **WORK TO BE DONE BY PUBLIC SERVICES** **7th St NW Between 1st and 2nd Ave NW**



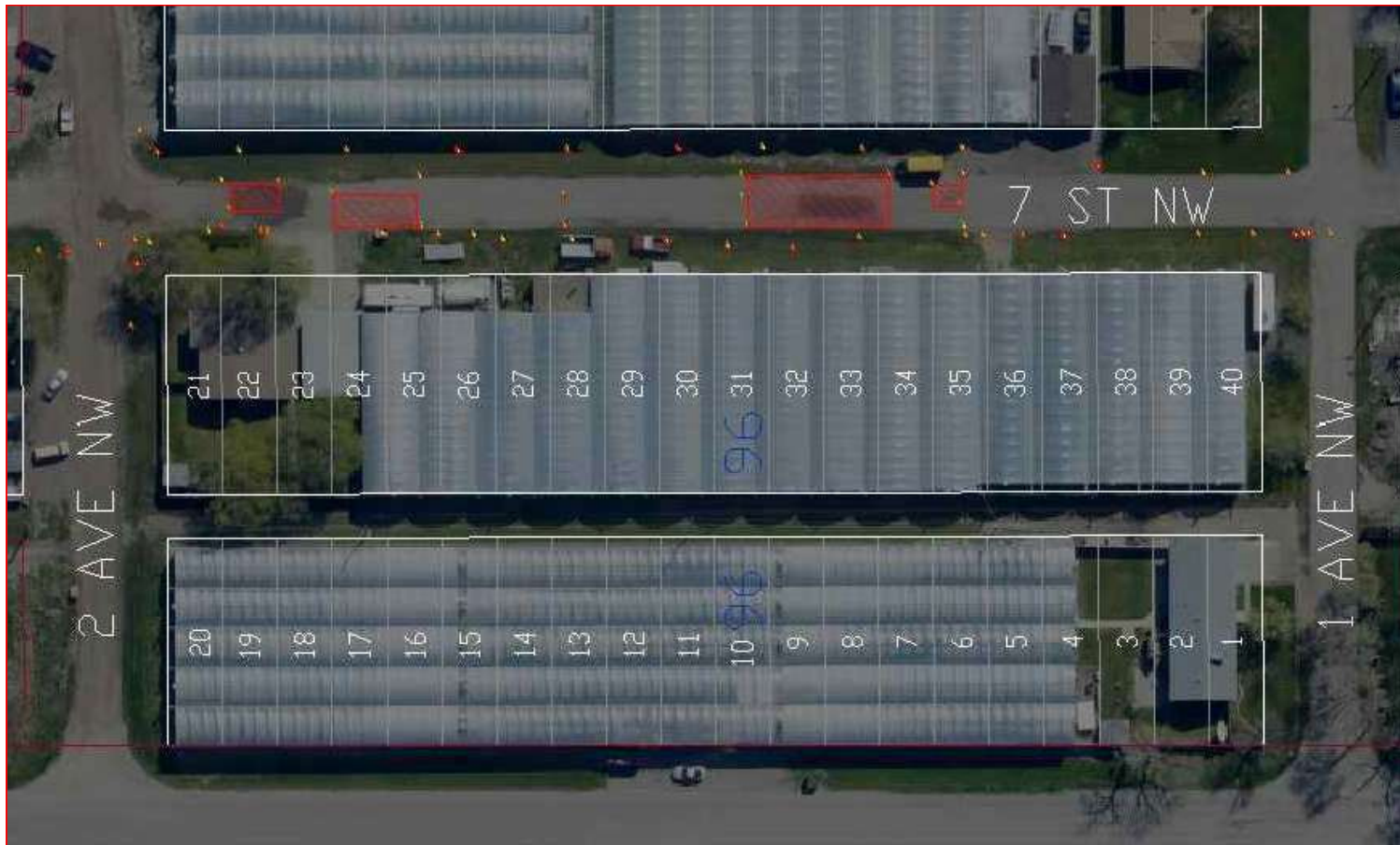
Approx. 235 sq.m.

Total Cost for Public Services

Materials = \$1,481.40

Optional GeoTextile = \$940.00

Optional GeoGrid = \$1,410.00





South Highway Dr SE



## **TOWN OF REDCLIFF REQUEST FOR DECISION**

**DATE:** April 22, 2013

**PROPOSED BY:** Khalil Minhas

**TOPIC:** Eastside Phase 1 Landscaping and Park

**Proposal:** To award the contract

---

### **Background:**

Town has requested and received one bid for the Eastside Phase 1 Landscaping and Park project. Grass Roots Landscaping and Irrigation Ltd is the only bidder on this project. For this project, the irrigation systems design was carried out by Stantec and parks grading plan was prepared in-house. Originally the design included the construction of a pumping system at Pond C in addition to a backup potable water service to irrigate the proposed park area. As part of the irrigation system design, Stantec also looked at the Eastside Stormwater Master Plan to address comments from Alberta Environment in order to receive formal approval of the plan. During the review of the storm water model, it was evident that with the current Eastside Phase 1 development, there is insufficient raw water in Pond C to meet the irrigation needs until future phases development will happen in Eastside. As a result the pumping system part of the raw water has been deleted from the contract and deferred for future when sufficient post development storm runoff will store in the pond. The total bid price received for the part of the project, is higher than combined (stantec and in-house) pre tender estimate (\$146,413.76 VS \$92,603.50) but less than the total budget (\$228,000 approved by Council on Dec 13 2010) of the project. While this appears to be within the budget now and seems no reason to bring to Council but it is brought forward because eventually the overall budget for this project will exceed the current budgeted amount once the future differed part of the project will be carried out. Below are the details of project's cost

Construction (Bid from Grass Roots Landscaping excluding the provisional): \$146, 413.76

Engineering: \$24,000.00 (Approved by Council on Dec 13, 2010. Spending to-date \$20,000.00)

Total 2013: \$170,413.76 plus GST

The current cost estimate for the deleted part of the project is \$140,800.00 includes 10% contingency.

### **Option:**

Award the contract to Grass Roots Landscaping and Irrigation Ltd., Medicine Hat


**Recommendation:**

My recommendation would be to award the contract for Eastside Phase 1 Landscaping and Park project to Grass Roots Landscaping and Irrigation in the amount of \$ 146,413.76 including 10% contingency plus GST. The bid also include a provisional work item in the amount of \$23,608, which involves the excavation to waste/grading works in the parks. This work can be carried out by utilizing in-house public services staff as an option. The funding for the project will be as approved in the 2013 budget.

**Suggested Motions:**

Councillor \_\_\_\_\_ moved that Town of Redcliff award the contract for Eastside Phase 1 Landscaping and Park project to Grass Roots Landscaping and Irrigation in the amount of \$ 146,413.76 plus GST and re-budget the remaining part of the project based on future cost estimates when necessary. Further that the provisional work to carry out with in-house Public Services crew. The current funding for the project will be as approved in the 2013 budget.

Submitted by:

  
\_\_\_\_\_  
Department Head  
\_\_\_\_\_  
Municipal Manager

APPROVED/REJECTED BY COUNCIL THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ AD.2013

**TOWN OF REDCLIFF  
REQUEST FOR DECISION**

**DATE:** April 22, 2013

**PROPOSED BY:** David Wolanski

**TOPIC:** Policy 078 - POLICY ON PROVISION OF FACILITIES TO SERVICE CLUBS

**PROPOSAL:** Consider amendments to Policy 078

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**BACKGROUND:**

As part of the on-going review of policies administration is presenting Policy 078 for Council's consideration. This policy was last adopted and reviewed by Council in 1998 until the most recent review on April 8, 2013 where a motion was passed to make the suggested amendments and bring forward to a subsequent Council meeting of further discussion and approval.

As discussed on April 8, 2013 there are very few instances where the policy has been utilized and administration is happy with the general purpose of the policy and therefore is not proposing any major amendments at this time. Minor wording has been altered as well as formatting the policy for consistency.

Policy 078 with proposed amendments is attached for reference.

**OPTIONS:**

1. Approve the policy as presented.
2. Leave the policy as is currently constituted.
3. Discuss further amendments to the policy and approve as amended.

**RECOMMENDATION:**

It would be my recommendation that Option 1 be chosen.

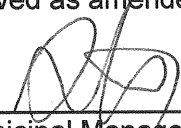
**SUGGESTED MOTION(S):**

Councillor \_\_\_\_\_ moved Policy 078 be approved as presented.

Councillor \_\_\_\_\_ moved that no changes be made to Policy 078 except the date change reflecting Council's review of the policy.

Councillor \_\_\_\_\_ moved Policy 078 be approved as amended.

**SUBMITTED BY:** \_\_\_\_\_  
Department Head

  
Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS \_\_\_\_ DAY OF \_\_\_\_ AD. 2013.



Approved: May 25, 1998

**POLICY ON PROVISION OF FACILITIES TO SERVICE CLUBS****BACKGROUND**

The Town of Redcliff has a large number of facilities that are utilized by various non-profit Redcliff Service Clubs and Redcliff organizations.

At times, these organizations at time request the use of facilities at no charge or at reduced fees. These requests often come with very little notice. and most often this is on an very short notice basis.

Administration for the Town of Redcliff Administration requires direction on the process for handling such requests for reduction in rates for use of Town owned and managed facilities.

**POLICY**

1. It shall be the policy of the Town of Redcliff that Requests for a reduction of fees or elimination of fees for use of Town of Redcliff facilities shall be forwarded to Municipal Manager.

2. The Municipal Manager shall prepare a staff recommendation "Request for Decision" to Council clearly indicating that the request is from a non-profit service club or organization active in the community and that the function or event is a fund raising activity or a community endeavor.

3. In the event the request is not presented provided to the Municipal Manager in time for it to be presented to a meeting of Town Council for consideration before the event occurs, the organization shall pay the standard fees and may be reimbursed at a future time after the matter has been considered by Council.

**TOWN OF REDCLIFF  
REQUEST FOR DECISION**

**DATE:** April 22, 2013

**PROPOSED BY:** David Wolanski, Municipal Manager

**TOPIC:** Policy 090 – RESIDENTIAL LAND LISTING ON MLS

**PROPOSAL:** Consider Cancellation of Policy 090

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**BACKGROUND:**

Policy 090 details the processes related to listing residential land that the Town has for sale on the MLS (Multiple Listing Service) that is utilized by the real estate industry. If you recall, Council had a similar policy related to commercial land that was recently cancelled. Slight wording changes were added to the Land Sales policy indicating that any commercial lands not listed in the Land Sales policy would have to come to Council for consideration.

The Town of Redcliff has not listed residential land on MLS with a real estate agent for a number of years and administration does not intend to do so in the near future. If there was ever a time when administration or Council felt that it was in the best interests of the Town of Redcliff to list residential land on MLS with a real estate agent it would perhaps be more appropriate for administration to come to Council whereby they could adopt a resolution indicating such with all of the requirements for choosing a real estate agent, timeframes, pricing, etc.

Policy 090 was discussed at the April 8, 2013 meeting of Council and a motion was passed to bring forward Policy 090 to a future Council meeting for consideration of cancellation along with Policy 053 (Land Sales) with minor amendments made to it.

Policy 090 is attached for reference along with suggested Policy 053 amendments.

**OPTIONS:**

1. Cancel Policy 090 and approve Policy 053 as presented.
2. Cancel Policy 090 and discuss and approve Policy 053 as amended.
3. Keep Policy 090 intact; however, discuss amendments to be brought forward at a future Council meeting for consideration.

**RECOMMENDATION:**

It would be my recommendation that Option 1 be chosen.

**SUGGESTED MOTION(S):**

Councillor \_\_\_\_\_ moved that Policy 090 be cancelled.

Councillor \_\_\_\_\_ moved that Policy 053 be approved as presented (or amended).

Councillor \_\_\_\_\_ moved that no changes be made to Policy 053 at this time and amendments to Policy 090 as discussed be incorporated and brought forward to a subsequent Council meeting for consideration.

SUBMITTED BY:

\_\_\_\_\_  
Department Head

  
\_\_\_\_\_  
Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS \_\_\_\_ DAY OF \_\_\_\_ AD. 2013.

Approved by Council - July 19, 1999

## **RESIDENTIAL LAND LISTING ON MLS**

### **BACKGROUND**

The Town of Redcliff has residential properties for sale and benefits from sale of residential properties

The Town of Redcliff expects if residential properties were listed on MLS it would generate additional sales.

Town of Redcliff real property may be listed with a Qualified Member who will market the property through the Medicine Hat Real Estate Board=s Multiple Listing service.

In this document the following definitions shall mean:

- a) Residential property shall include residential designated land but shall not include industrial, commercial, highway commercial and horticultural lands;
- b) Listing Agreement means an agreement for the listing of Town of Redcliff owned real property on MLS, entered into between the Town of Redcliff and the real estate agency with which a Qualified Member is associated;
- c) Multiple Listing Service (>MLS=) means the service operated through the auspices of the Real Estate Board whereby real property listed with a member agency of the Real Estate Board may be shown to a prospective purchaser by any licensed Agent or registered salesman who is a member of the Real Estate Board.;
- d) Qualified Member means a person who:
  - i) is a licensed Agent or registered salesman under the Real Estate Agents= Licensing Act R.S.A 1980 c,R-5.;
  - ii) has successfully completed the Alberta Real Estate Association=s Real Estate 2,000 or intermediate course (or equivalent);
  - iii) is a member in good standing of the Real Estate Board;
  - iv) has been approved by Municipal Manager to act as a listing member in respect of Town owned real property.
- e) Real Estate Board means the Medicine Hat Real Estate Board Co-Operative Limited.

**POLICY**

1. Municipal Manager or his designate will determine:
  - a) which residential properties will be listed on MLS.
  - b) what period of time such properties will be listed;
  - c) what type of advertising the Town of Redcliff will require as a term of the Listing Agreement for a Town of Redcliff property to be listed on MLS.
2. The listing price shall be as established in the Land Sales Policy which is exclusive of GST.
3. Municipal Manager or his designate shall execute Listing Agreements in respect of Town of Redcliff owned real properties.
4. Municipal Manager or his designate shall establish and maintain a listing of Qualified Realtors to list Town of Redcliff properties.
5. The Municipal Manager or his designate shall provide a report, as of April 30 and October 31 of each calendar year, to the Administration Committee for consideration of appointment of Qualified Realtor for the next period of listings and this report shall include:
  - i) list of all properties listed for sale during the period;
  - ii) list of all properties sold during the period;
  - ii) report on the amount, quality and effectiveness of advertising undertaken by the Qualified Realtor.
6. The Qualified Realtor shall remain the listing realtor:
  - a) if there is a minimum of one sale of listed residential property during the reporting period;
  - b) should the Qualified Realtor not retain the right to remain the Qualified Realtor for listing purposes the Municipal Manager or his designate shall determine and recommend to Administration Committee which Qualified Realtor should receive the right to be the Qualified Realtor for listing purposes for the next term of six months
7. The commission payable in the event of a sale of an MLS-listed Town of Redcliff property, shall be 5% commission of the sale price.(there shall be no commission paid on GST).

Note: The split of Commission payable between Listing Agent and Selling Agent shall be specified in the Listing Agreement.

8. The Town of Redcliff will include with all Listing Agreements a list of potential purchasers (if any) that have been introduced to that property prior to the execution of the Listing Agreement (the exempt list). The Municipal Manager or his designate shall ensure each listing agreement includes a provision that no commission will be payable by the Town of Redcliff if an Offer to Purchase the property is received within 90 days of the date of execution of the Listing Agreement, from:
  - a) anyone included on the exempt list;
  - b) any person, firm, corporation, partnership or other business organization in whom or in which a person on the exempt list has a pecuniary interest, or in respect of whom or of which a person on the exempt list has a familiar relationship or other substantial connection;
  - c) a person acting on behalf of anyone included under clause 7 (a) or clause 7 (b).
9. All offers to purchase of a residential property must be presented via the Qualified Realtor to the Municipal Manager or his designate and must be in a form acceptable to the Town of Redcliff.

Approved by Council: August 20, 2012

**LAND SALES POLICY****BACKGROUND****General**

The Town of Redcliff, being the owner of various land parcels and additionally being an active and predominant developer of lands within its corporate boundaries will endeavor to market and sell these parcels. This is assuming it is beneficial to the ongoing growth and development of the Municipal Corporation of the Town of Redcliff, and it being in the best interests of the Municipal Corporation.

**Lands Offered**

The Town has ownership of lands, which may or may not include buildings, other than those outlined specifically in this policy. It is the consensus of Council that based on existing infrastructure development and the Redcliff Municipal Development Plan, lands other than those listed herein should not be marketed or offered for sale until further evaluation and servicing requirements are concluded.

**Purpose**

This policy is primarily for the purpose of:

- Defining parcels that may be offered for sale by the Administration.
- Establishing prices or a formula for the calculation of prices on various available parcels.
- Authorizing Administration to prepare related procedural documents.

**Restrictions**

Administration shall not offer any parcel at a price less than those prices stated herein, or agree to the re-negotiation of any Term Purchase Agreement, the only exclusions being discounting as provided for within this policy, or a minor modification to deal with a correction to an existing agreement.

**POLICY****1. CLASSIFICATION**

Any municipal owned property outlined in Section 3 of this document, "Lands Offered and Pricing", and as identified in an attached schedule, "may" be offered for sale at the established prices by either the Manager of Legislative and Land Services, the Municipal Manager, or individual acting on their behalf for the Town of Redcliff.

It is to be clearly defined in any discussions for the sale of land, and made clear in any offer to purchase, that all lands are priced and offered with the servicing and level of development as it exists at the time of purchase. Any additional servicing or level of development will be the responsibility of the purchaser, unless such servicing or development is specifically provided for in this policy, or in writing on either the Offer to Purchase or a supplemental document to the Offer to Purchase. Any such document must be clearly authorized and endorsed by either the Municipal Secretary or the Municipal Manager, or individual acting in their capacity, for the Town of Redcliff.

Any requests/offers for lands not specifically outlined in this policy shall be directed to Council for evaluation of whether it is in the best interests of the municipal corporation to offer them for sale. If Council determines it is in the best interest of the municipality to offer properties for sale that are not identified in this policy, they will follow the guidelines identified in the Municipal Government Act. Also, Council will determine at that time the appropriate method for said sale (i.e. real estate listing, lottery, sealed bid, etc.).

Furthermore, should administration or Council consider that it would be in the best interest of the municipality to list lands contained within this policy on a residential or commercial real estate listing serving (i.e. MLS) that it shall be brought forward to Council for evaluation and consideration.

## 2. ADMINISTRATIVE AUTHORITY

Administration is hereby authorized to prepare procedural documents to resolve all required documentation required to ensure transactions are properly completed, legal requirements for offer, acceptance, and consideration are met, and the interests and integrity of the municipal corporation of the Town of Redcliff are protected.

## 3. LANDS OFFERED AND PRICING

**Eastside Phase 1 -** Lands and Pricing as outlined below and on Schedule 1

Lot 2, Block 9, Plan 0913590 (Commercial Site)  
 Lot 3, Block 9, Plan 0913590 (High Density Residential)  
 Lot 40, Block 10, Plan 1011863 (High Density Residential)  
 Lots 4-10, Block 9, Plan 0913590 (High Density Residential)  
 Lot 3-9, Block 10, Plan 0913590 (Low Density Residential)  
 Lots 10-39, Block 10, Plan 0913590 (Single Family Residential)  
 Lots 1-15, Block 12, Plan 0913590 (Single Family Residential)  
 Lots 1-24, Block 13, Plan 0913590 (Single Family Residential)

- No discounts for easements or right of ways to apply, as they have been taken into consideration at the time of pricing

### **Specific Terms and Conditions**

**Lot 2, Block 9, Plan 0913590 (Commercial Site)**

- This lot is designed for commercial development.
- Fully serviced.
- Building timelines shall be established as 2 years to start construction and 2 years to complete (obtain occupancy). Total 4 years to complete.
- See Attached Schedule 3 for Architectural Controls

**Lot 3, Block 9, Plan 0913590 (High Density Residential)**

- This lot is designed for high density residential development.
- Fully serviced.
- Building timelines shall be established as 2 years to start construction and 2 years to complete (obtain occupancy). Total 4 years to complete.
- See Attached Schedule 4 for Architectural Controls



Lot 40, Block 10, Plan 1011863 (High Density Residential)

- This lot is designed for high density residential development.
- Fully serviced.
- See Attached Schedule 4 for Architectural Controls
- Building timelines shall be established as 2 years to start construction and 2 years to complete (obtain occupancy). Total 4 years to complete.
- See Attached Schedule 4 for Architectural Controls

Lots 4-10, Block 9, Plan 0913590 (High Density Residential)

- These lots are designed for high density residential development.
- Fully serviced.
- There is a restrictive covenant registered to title which restricts these properties from being subdivided.
- Other specific development criteria have been established by Restrictive Covenant registered to title.

Lot 3-9, Block 10, Plan 0913590 (Low Density Residential)

- These lots are designed for low density residential development.
- Fully serviced.
- Specific development criteria have been established by Restrictive Covenant registered to title.

Lots 10-39, Block 10, Plan 0913590 (Single Family Residential)

- These lots are designed for single family residential development.
- Fully serviced.
- Specific development criteria have been established by Restrictive Covenant registered to title.

Lots 1-15, Block 12, Plan 0913590 (Single Family Residential)

- These lots are designed for single family residential development.
- Fully serviced.
- Specific development criteria has been established by Restrictive Covenant registered to title.

Lots 1-24, Block 13, Plan 0913590 (Single Family Residential)

- These lots are designed for single family residential development.
- Fully serviced.
- Specific development criteria have been established by Restrictive Covenant registered to title.

**Pricing Form (See Schedule 2)**

For purposes of calculating the price for lots as directed by Council, which in the past has typically been for infill lots.

**4. SPECIAL PRICING CONSIDERATIONS****Volume Discounts**

A discount in the amount of 5% off the established price may be offered to any individual

purchaser who purchases two or more parcels and is prepared to finalize the sale forthwith.

#### **Easement and Right of Way Discounts**

Unless noted that this discount does not apply in the section “Lands Offered and Pricing”, when an easement or Right of Ways is registered to a property offered for sale, the portion of the parcel encompassed by the easement or right of way may be discounted 50% of the established price.

#### **Local Improvement Taxes**

In regard to existing local improvement taxes on the tax roll at the time a parcel is offered for sale, the price offered shall include an amount equal to the “principle value” of the tax for the years prior to sale (to be calculated by the Director of Finance and Administration). The local improvement tax which is existing on the roll shall stay in effect and remain with the parcel and assumed by the purchaser for the remaining years. In the event the purchaser wishes to have the local improvement tax removed, the purchaser may then, upon acquiring the property, make application under current legislation, for any prepayment of local improvement tax.

In some cases a local improvement tax may not yet be on the tax roll, in these instances the purchaser shall be provided an estimate of the impending local improvement tax.

### **5. PROVISION OF LOTS TO BUILDERS AND DEVELOPERS FOR CONSTRUCTION OF SPECULATION HOMES**

In order to encourage the construction of speculation homes in Redcliff, Administration is authorized to enter into an agreement for sale that defers the payment for a maximum of one year for the purchase of land at the established prices, with contractors who hold a valid “General Contractors” business license with the Town of Redcliff. This Agreement will:

- Provide for a minimum of 10% of the value of the property to be paid to the Town which will be applied to the price of the property. The full amount of GST must be paid at the same time as the deposit is paid unless the purchaser enters into an “Undertaking to Report and Indemnity Agreement”.
- Authorize the builder/developer to “apply” for the necessary construction permits and:

1. **Make it a requirement that development permits are to be applied for within 30 days** of the signing date of the Agreement.

2. **Make it a requirement that building permits are to be applied for within 60 days** of the signing date of the Agreement.

Note: The purchase agreement stands as authorization that the Town, as owner of the property, has no objection to allowing the permit to be considered for approval. However, this authorization to allow the builder/developer to make a development / building “application” does in no way whatsoever restrict or limit the Town to consider an appeal of any proposed development to the S&DAB. An appeal by the Town would normally be in the event the Town, after an evaluation of any approved

application, considered the proposed development inappropriate.

- Authorize the builder/developer to have access to the property for the purpose of construction of an approved residential development upon meeting all conditions applicable.
- Ensure that in the event the terms and obligations outlined in the Agreement are not met, the builder/developer forfeits all rights to the property, including any development thereon, and will further ensure the lot shall be immediately be made available to any other buyers. Additionally, the Agreement is to bind the builder/developer from placing any encumbrance whatsoever against the property.
- Allow for the builder/developer **a maximum of one year from the date of the Agreement,** or at a sooner date in the event of the initiation of the sale of the property to finalize the sale and pay any amount remaining outstanding.
- Ensure the builder/developer shall not permit any occupancy of the home prior to final payment.
- Ensure that transfer of title for the property will not be endorsed until the property has been paid in full and all conditions/obligations are met.

Administration is authorized to enter into a maximum of three (3) Deferred Option Agreements at any one time with the same builder/developer.

In the event that a builder/developer is in contravention of a deferred option agreement, said builder/developer shall not be permitted to purchase any additional land via deferred option agreement, until such time as the issue has been resolved to the Town's satisfaction.

## 6. OTHER

### **Letters to undertake entering into Servicing Agreement**

As a requirement to conclude a subdivision, from time to time it is required for the Town to provide the City of Medicine Hat Gas and Electric departments with a letter of undertaking to enter into a servicing agreement with them. These letters serve as the Town's commitment for the responsibility for costs or the allocation of costs associated with the servicing of Gas and Electric to the particular subdivided area where it has been agreed that the Town has responsibility for such cost. Council hereby endorses administration to provide such letters of undertaking, when required for this purpose.

### **Administrative fee for land sale refunds**

The administrative fee for processing a land sale refund approved by Council is \$350.00 (includes legal fees). This refund applies to land sale deposits as well as the full purchase price.

### **Maximum Lot Sales to One Developer**

Lot sales to one developer at any one time shall be limited to a maximum of five (5),

including any deferred option agreements. Upon development and occupancy granted, the developer will become eligible to purchase additional lots.

**Block 9, Plan 091 3590**

Lot 2	\$801,820.00
Lot 3	\$648,380.00
Lot 4	\$110,630.00
Lot 5	\$108,730.00
Lot 6	\$108,020.00
Lot 7	\$107,310.00
Lot 8	\$106,600.00
Lot 9	\$105,890.00
Lot 10	\$106,870.00

**Block 10, Plan 091 3590**

Lot 3	\$91,480.00
Lot 4	\$92,240.00
Lot 5	\$92,240.00
Lot 6	\$92,240.00
Lot 7	\$92,240.00
Lot 8	\$92,240.00
Lot 9	\$109,700.00
Lot 10	\$84,280.00
Lot 11	\$79,120.00
Lot 12	\$79,120.00
Lot 13	\$82,430.00
Lot 14	\$86,730.00

Lot 15	\$86,770.00
Lot 16	\$98,640.00
Lot 17	\$96,310.00
Lot 18	\$84,200.00
Lot 19	\$86,910.00
Lot 20	\$89,240.00
Lot 21	\$84,690.00
Lot 22	\$124,530.00
Lot 23	\$99,540.00
Lot 24	\$107,260.00
Lot 25	\$116,850.00
Lot 26	\$84,310.00
Lot 27	\$98,710.00

Lot 28	\$95,810.00
Lot 29	\$95,810.00
Lot 30	\$95,810.00
Lot 31	\$93,070.00
Lot 32	\$89,450.00
Lot 33	\$115,550.00
Lot 34	\$129,230.00
Lot 35	\$110,360.00
Lot 36	\$116,260.00
Lot 37	\$89,750.00
Lot 38	\$90,510.00
Lot 39	\$91,220.00

**Block 10, Plan 101 1863**

Lot 40	\$810,910.00
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**Block 12, Plan 091 3590**

Lot 1	\$76,830.00
Lot 2	\$75,960.00
Lot 3 <b>SOLD</b>	\$75,960.00
Lot 4	\$75,960.00
Lot 5	\$75,960.00
Lot 6	\$75,960.00
Lot 7	\$75,930.00
Lot 8	\$74,880.00
Lot 9 <b>SOLD</b>	\$74,880.00
Lot 10 <b>SOLD</b>	\$74,880.00
Lot 11 <b>SOLD</b>	\$75,960.00
Lot 12 <b>SOLD</b>	\$75,960.00
Lot 13 <b>SOLD</b>	\$75,960.00
Lot 14 <b>SOLD</b>	\$75,960.00
Lot 15 <b>SOLD</b>	\$77,470.00

**Block 13, Plan 091 3590**

Lot 1 <b>SOLD</b>	\$81,270.00
Lot 2	\$83,990.00
Lot 3 <b>SOLD</b>	\$84,100.00
Lot 4	\$84,100.00
Lot 5 <b>SOLD</b>	\$77,220.00
Lot 6	\$86,500.00
Lot 7	\$86,350.00
Lot 8	\$85,320.00
Lot 9	\$83,600.00
Lot 10	\$75,940.00
Lot 11	\$74,790.00
Lot 12	\$78,460.00
Lot 13	\$80,090.00
Lot 14	\$73,630.00
Lot 15 <b>SOLD</b>	\$93,050.00
Lot 16	\$110,940.00
Lot 17	\$149,120.00
Lot 18	\$165,700.00
Lot 19	\$128,000.00
Lot 20	\$101,230.00
Lot 21	\$100,880.00
Lot 22 <b>SOLD</b>	\$148,360.00
Lot 23 <b>SOLD</b>	\$86,110.00
Lot 24	\$92,270.00

Schedule 2"Pricing Form"

1.	Basic land price	\$459.00	\$459.00
2.	Services		
	a) Water mains	74.00	_____
	b) Sanitary Sewer mains	74.00	_____
	c) Natural gas	7.00	_____
	d) Electricity	35.00	_____
	e) Pavement (fronting)	245.00	_____
	f) Storm sewer	88.00	_____
	g) Street lighting	18.00	_____
Total cost per effective front foot		1000.00	\$ _____

Summary

1. Number of effective frontage feet \_\_\_\_\_ x Cost per foot \_\_\_\_\_ = \$

2. Previous frontage assessments (Principle portion only)

Frontage type (IE. Water or sewer)	Number of Prev. years	Rate Per Effective Foot (Principal only)		
A) _____	_____	\$ _____	=	\$ _____
B) _____	_____	\$ _____	=	\$ _____
C) _____	_____	\$ _____	=	\$ _____

SUB-TOTAL \$ \_\_\_\_\_

3. Goods and Services Tax \$ \_\_\_\_\_

TOTAL \$ \_\_\_\_\_

Service Line Extensions \$ \_\_\_\_\_

GRAND TOTAL \$ \_\_\_\_\_

**Schedule 3**  
**Eastside Phase 1 – Lot 3, Block 9, Plan 0913590 & Lot 40, Block 10, Plan 1011863**  
**Architectural Control Guidelines**

**USE**

1. (a) The lands shall be used for the construction of medium density residential developments only.  
  
(b) Notwithstanding paragraph 1(a), nothing contained therein shall limit or prohibit an owner from applying for and obtaining from the appropriate municipal planning authority a home occupation permit pursuant to the appropriate municipal bylaw.

**DEVELOPMENT CONTROL**

2. Each dwelling to be constructed on the said lands shall not cover more than 50% of the lot size, including the size and dimensions of any garage, patio, covered deck, porch or like part of a building.
3. Any outbuildings shall not exceed 200 square feet (19 square metres). Outbuildings shall include: sheds, gazebos, or ancillary buildings to the dwellings. All outbuildings shall be constructed with exterior finishing or material similar to the dwellings.

**DESIGN AND ARCHITECTURAL CONTROL**

4. No dwellings or outbuildings shall be erected on the lands unless the plans and specifications relating thereto are submitted to the Development Officer for approval and the Development Officer has communicated the approval in writing. The plans and specifications relating to all buildings to be erected upon the lands which require approval of the Development Officer shall include:
  - a) Final building and landscape grade;
  - b) Setback of the residence from all property lines;
  - c) The architectural style for the construction of the dwelling;
  - d) The form, size, exterior material surfaces, color, location of windows, number of stories, roof structure and profile of the dwelling and any outbuildings; and
  - e) Driveways and parking areas with respect to location and surface materials.

**BUILDING MASS AND SITE DESIGN**

5. (a) Siting of building(s) and architectural characteristics shall ensure an appropriate fit with adjacent development(s) and ensure integration with the streetscape.  
  
(b) Each dwelling in a multi-family development that has no associated

private ground level courtyard requires a balcony or terrace.

(c) Consideration should be given to the location, orientation, window placement, building height, and location of on-site open spaces to preserve privacy of adjacent development.

(d) Buildings shall include articulation along the facades that face streets, and box-like buildings shall be discouraged.

(e) Main building and individual unit entrances should be designed towards pedestrian walkways that connect pedestrians to the street and emphasized by special architectural elements (e.g. verandas).

(f) Building front facades shall feature a variety of forms, colors, materials, architectural details and styles.

(g) Front and side facades of a corner building shall address both streets with continuous and consistent architectural design.

### **MATERIALS AND COLOR**

6. (a) A minimum of 15% of the front elevation must be stone or brick.

(b) Similar materials shall be used on all sides of each building to achieve a consistent character.

(c) Buildings greater than 2 storey's shall be a combination of stucco, stone or brick.

### **ROOFS**

7. (a) All roof slopes must be 5:12 or greater. Steeper pitches than the minimum stated are encouraged where appropriate to the architectural style to ensure roof form variety within the streetscape.

(b) Gables must include some architectural detail (i.e. projections, vents, patterning) Building rooflines shall be articulated.

### **GARAGES**

8. (a) Attached garage (if present) should not dominate the massing of the street-facing façade and shall be complimentary in terms of character and quality to the principal dwelling.

(b) No direct access to public road.

### **PARKING LOT**

9. (a) Surface parking lots should be located at the rear of the buildings and screened from public sidewalks and streets by architectural site elements and enhanced landscaping.



- (b) Where parking provided within or from a side or rear building setback, is exposed to adjoining properties, suitable landscaping is to be provided along such boundary to soften the visual impact of the parking.

### **LANDSCAPING**

10. (a) All lots at a minimum must have entire front yards landscaped and soft landscaping is encouraged. Soft landscaping shall consist of vegetation such as trees, hedges, shrubs, grass and ground cover. All areas of soft landscaping shall be provided with an adequate means of irrigation.
- (b) Sites containing more than 15 dwelling units shall incorporate private outdoor amenity open space which is for the common use of all residents.
- (c) Xeriscape designs are encouraged.
- (d) Side yards shall be fenced in accordance with the Town of Redcliff Land Use Bylaw.

### **BUILDING CONSTRUCTION REQUIREMENTS**

11. Construction of the dwellings, once approved by the Developer, shall be commenced within (24) months from the date of the sale/purchase of the lot ("Completion Date").
12. Completion of the dwellings shall proceed diligently and, in any event, shall be completed within forty-eight (48) months from the Completion Date.
13. Commencement of construction shall mean all the basement walls and the entire sub-floor will be completed and in place, as per the plans submitted and approved by the Developer, and all outside basement excavation backfilled.
14. Completion of the construction shall mean when the dwellings are ready for occupancy as determined by the building inspector for the Town of Redcliff.
15. All driveways must be made out concrete, paving stone, asphalt, or other approved hard surface, and construction must be completed twelve (12) months from the date of the completion of the construction.
16. Landscaping shall be completed within one year after occupancy.
17. Any and all foundations must be certified by a qualified independent engineer.
18. All construction shall be in accordance with the levels or grades as established pursuant to the building grade plan prepared by the Planning and Engineering Department of the Town of Redcliff. The Purchaser, on completion of the dwellings, may be required to provide a Real Property Report, grade slip or other documentation satisfactory to the Planning and Engineering Department of the Town of Redcliff evidencing that rough grade of the lot satisfies the requirements of the established building grade plan.
19. Due to the known existence of fill materials, the Town may require in certain circumstances a bearing certificate from a qualified geotechnical consultant certifying the

bearing capacity of certain lots in the subdivision as identified on the Building Grade Plan prepared by the Planning and Engineering Department of the Town of Redcliff. The cost of obtaining such certificate shall be the sole responsibility of the Purchaser.

20. All level or grades of the side yards or rear yards as the case may be of the lots as established in the plan aforesaid shall not be altered in any manner whatsoever.
21. All construction shall be in accordance with the surface contours and surface drainage system as established between the residences constructed on the lots as approved by the engineer of the Town of Redcliff at the time of construction of such residence.
22. All surface contours and surface drainage systems established shall not be altered in any manner whatsoever. Without restricting the generality of the foregoing, the owner or owners from time to time of each of the lots shall not:
  - a) suffer or permit dirt, fill, loam, gravel, paper or other debris, weeds, snow, ice or slush, (collectively referred to as "material") to fill or accumulate or remain on or upon the lands and which material would:
    - i) alter the level or grades of the lot or lots as established by the grade plan;
    - ii) restrict, impair, impede, alter or otherwise interfere with the drainage across the lots, including, without limiting the generality of the foregoing, drainage through or around any drainage control fence, grass swale, concrete or asphalt drainage or other drainage control structure which may be erected on the lots.
  - b) Alter, remove, damage or otherwise interfere with any drainage control fence, grass swale, concrete or asphalt drainage gutter or other drainage control structure which may be erected on the lots.

**Schedule 4**  
**Eastside Phase 1 – Lot 2, Block 9, Plan 0913590**  
**Architectural Control Guidelines**

**USE**

1. (a) The lands shall be used for the construction of a variety of commercial development only.
- (b) Notwithstanding paragraph 1(a), nothing contained therein shall limit or prohibit an owner from applying for and obtaining from the appropriate municipal planning authority a business development permit pursuant to the appropriate municipal bylaw.

**DEVELOPMENT CONTROL**

2. Subject to paragraph 1(b), no combination of retail commercial buildings shall be erected which have an area of less than 232m<sup>2</sup>.

**DESIGN AND ARCHITECTURAL CONTROL**

3. No commercial building or outbuilding shall be erected on the lands unless the plans and specifications relating thereto are submitted to the Development Officer for approval and the Development Officer has communicated the approval in writing. The plans and specifications relating to all buildings to be erected upon the lands which require approval of the Developer shall include the following:
  - (a) Final building and landscape grade;
  - (b) Setback of the residence from all property lines;
  - (c) The architectural style for the construction of the building(s);
  - (d) The form, size, exterior material surfaces, color, location of windows, number of storey's, roof structure and profile of the building(s) and any outbuildings; and
  - (e) Driveways and parking areas with respect to location and surface material.

**BUILDING MASSING AND DESIGN**

4. (a) Consider the overall design, scale, character and appearance of buildings so they are compatible with the scale and complimentary to the surrounding buildings.
- (b) Design features that minimize perception of building massing should be incorporated such as architectural details, colour, texture, modulated facades, and variations of detail should be used to provide visual interest to the street.
- (c) Building entries shall be expressed through special architectural features, such as projecting canopies or vertical elements.

- (d) All buildings shall be sited so they are orientated to a public street.

### **FAÇADE TREATMENTS**

- 5.
  - (a) Buildings shall include articulation along the facades that face streets, and box-like buildings shall be discouraged.
  - (b) Building primary storefront elevation of the ground floor shall have 60% transparent glazing.
  - (c) Street-Front and pedestrian walk facades shall include display windows and entrances so that shops present an animated front to the street.
  - (d) If there are floors above ground floor, the façade of a building shall have architectural style, detailed and trim features that are consistent with those for the primary façade.

### **MATERIALS AND COLOR**

- 6.
  - (a) High quality, low maintenance materials are encouraged to be used on the front elevation.
  - (b) A minimum of 15% of the front elevation must be stone or brick.

### **ROOFS**

- 7.
  - (a) Roof-mounted mechanical equipment shall be screened from view.
  - (b) Flat roofs shall have a parapet wall.

### **SIGNAGE**

- 8.
  - (a) All signage shall be architecturally integrated with their surroundings in terms of size, shape, color, texture and lighting so that they do not visually compete with the architecture of the building and design of the site.
  - (b) Freestanding permanent signs must be designed to visually integrate with the commercial building in materials and forms and along the adjacent roadways.

### **LANDSCAPING**

- 9.
  - (a) The site design for a retail commercial development located at street corners shall provide special landscape treatment to anchor the corner.
  - (b) A 2.5m of strip adjacent to any public street will be soft landscaped. Soft landscaping shall consist of vegetation such as trees, hedges, shrubs, grass and ground cover. All areas of soft landscaping shall be provided with an adequate means of irrigation.

- (c) Xeriscape designs are encouraged.

**GARBAGE STORAGE**

10. (a) All outside garbage containers and garbage areas must be visually screened from all adjacent sites and public streets.

**PARKING**

11. (a) Parking lots shall be paved.
- (b) Consider pedestrian movement and safety through the siting of buildings and the configuration of parking lots.

**LIGHTING**

12. (a) All site and building lighting must be directed down, to reduce negative affects on adjacent residential dwellings.

**FENCING**

- 13, (a) Rear property line must have an opaque fence or landscaping to screen rear of building from adjacent parcels.

**BUILDING CONSTRUCTION REQUIREMENTS**

12. Construction of the building(s), once approved by the Developer, shall be commenced within twenty-four (24) months from the date of the purchase of the lot ("Completion Date").
13. Completion of the building(s) shall proceed diligently and, in any event, shall be completed within forty-eight (48) months from the Completion Date.
14. Completion of the construction shall mean when the building(s) is ready for occupancy as determined by the building(s) inspector for the Town of Redcliff.
15. All driveways must be made out of concrete, paving stone, asphalt, or other hard surface, and construction must be completed within twelve (12) months from the date of the completion of the construction.
16. Any and all foundations must be certified by a qualified independent engineer.
17. Landscaping shall be completed within one year of occupancy.
18. All construction shall be in accordance with the levels or grades as pursuant to the building(s) grade plan prepared by the Planning Engineering Department of the Town of Redcliff. The Purchaser, on completion of the building(s), may be required to provide a Real Property Report, grade slip or other documentation satisfactory to the Planning and Engineering Department of the Town of Redcliff evidencing that rough grade of the lot satisfies the requirements of the established building grade plan.

19. Due to the known existence of fill materials, the Town may require in certain circumstances a bearing certificate from a qualified geotechnical consultant certifying the bearing capacity of certain lots in the subdivision as identified on the Building Grade Plan prepared by the Planning and Engineering Department of the Town of Redcliff. The cost of obtaining such certificate shall be the sole responsibility of the Purchaser.
20. All level or grades of the side yards or rear yards as the case may be of the lots as established in the plan aforesaid shall not be altered in any manner whatsoever.
21. All construction shall be in accordance with the surface contours and surface drainage system as established between the residences constructed on the lots as approved by the engineer of the Town of Redcliff at the time of construction of such residence.
22. All surface contours and surface drainage systems established shall not be altered in any manner whatsoever. Without restricting the generality of the foregoing, the owner or owners from time to time of each of the lots shall not:
  - (a) suffer or permit dirt, fill, loam, gravel, paper or other debris, weeds, snow, ice or slush, (collectively referred to as "material") to fill or accumulate or remain on or upon the lands and which material would:
    - i) alter the level or grades of the lot or lots as established by the grade plan;
    - ii) restrict, impair, impede, alter or otherwise interfere with the drainage across the lots, including, without limiting the generality of the foregoing, drainage through or around any drainage control fence, grass swale, concrete or asphalt drainage or other drainage control structure which may be erected on the lots.
  - (b) Alter, remove, damage or otherwise interfere with any drainage control fence, grass swale, concrete or asphalt drainage gutter or other drainage control structure which may be erected on the lots.