

COUNCIL MEETING

MONDAY, APRIL 24, 2017

7:00 P.M.

**FOR THE REGULAR MEETING OF THE REDCLIFF TOWN COUNCIL
MONDAY, APRIL 24, 2017 – 7:00 P.M.
REDCLIFF TOWN COUNCIL CHAMBERS**

<u>AGENDA ITEM</u>	<u>RECOMMENDATION</u>
1. GENERAL	
A) Call to Order	
B) Adoption of Agenda *	Adoption
C) Accounts Payable *	For Information
D) Bank Summary to March 31, 2017 *	For Information
2. DELEGATION	
A) Derek Taylor, Partner of KPMG LLP Re: Auditor's Report	
i) Town of Redcliff	
a) Financial Statements *	For Approval & Auth. Signing Mayor / Mun. Mgr & Dir. Finance & Admin
ii) Redcliff/Cypress Regional Waste Management Authority	
a) Financial Statements *	For Information
3. MINUTES	
A) Council meeting held April 10, 2017 *	For Adoption
B) Special Municipal Planning Commission meeting held April 6, 2017 *	For Information
C) Redcliff Family and Community Support Services meeting held April 11, 2017 *	For information
4. REQUESTS FOR DECISION	
A) Budget 2017 * Re: Final Approval	For Approval
B) Sanitary Sewer Trunk Upgrade *	For Consideration

5. POLICIES

- A) Policy 026, Community Services Department Contingency Funding * For Consideration

6. CORRESPONDENCE

- A) Redcliff Public Library * For Information
- B) Alberta Seniors & Housing * For Information
Re: Minister's Seniors Service Awards

7. OTHER

- A) Memo * For Information
Re: 2017 Redcliff Parade
- B) Municipal Manager Report to Council April 24, 2017 * For Information
- C) Councillor Report to Council April 24, 2017 * For Information
- D) Council Important Meetings & Events April 24, 2017 * For Information

8. RECESS

9. IN CAMERA

- A) Land (1) (FOIP S.16 & 24)

10. ADJOURN

COUNCIL MEETING APRIL 24, 2017**ACCOUNTS PAYABLE LIST**

CHEQUE #	VENDOR	DESCRIPTION	AMOUNT
81734	49 NORTH LUBRICANTS	DIESEL FLUID/PUMP/VALVE	\$1,938.02
81735	ABSA	ANNUAL REGISTRATION FEE	\$103.00
81736	ALTA-WIDE BUILDERS	SONO TUBE	\$61.94
81737	ALBERTA MUNICIPAL ENFORCEMENT	CONFERENCE REGISTRATION	\$441.00
81738	BARTLE & GIBSON	SENSORS	\$374.06
81739	BROWN, CHERE	TRAVEL REIMBURSEMENT	\$406.50
81740	CANADIAN PACIFIC RAILWAY	FLASHER CONTRACT	\$621.00
81741	FRANK'S FIRE ALARM & ELECTRIC	FIRE ALARM REPAIRS	\$729.58
81742	GERMAN CANADIAN HARMONY CLUB	DEPOSIT FOR APPRECIATION NIGHT	\$600.00
81743	HARV'S JANITORIAL	JANITORIAL SERVICE	\$3,948.00
81744	RECEIVER GENERAL	RADIO AUTHORIZATION RENEWAL	\$2,644.00
81745	JOE JOHNSON EQUIPMENT	FILTERS/CONVEYOR/SPLICE KIT	\$1,782.14
81746	PAD-CAR	HVAC MAINTENANCE	\$1,800.53
81747	PRIME PRINTING	ENVELOPES/INVOICES/STATEMENTS	\$2,821.35
81748	PUROLATOR	SHIPPING	\$120.10
81749	RECEIVER GENERAL	STAT DEDUCTION	\$397.51
81750	RIVERVIEW GOLF CLUB	MEALS ON WHEELS/SAFETY COMMITTEE LUNCH	\$573.30
81751	ROBERTSON IMPLEMENT	ADHESIVE/AIR GUN/COPPER WASHER KIT	\$163.63
81752	ROSENAU TRANSPORT	SHIPPING	\$53.58
81753	SAFETY CODES	PERMITS	\$256.04
81754	SPETZ, PATRICIA	TRAVEL REIMBURSEMENT	\$35.40
81755	CONDO CORP 0513601	REFUND KEY DEPOSIT	\$125.00
81756	REDCLIFF FIREMAN SOCIAL CLUB	SOCIAL CLUB DUES	\$210.00
81757	WOLSELEY MECHANICAL	CLAMP/NUTS	\$221.69
81758	SCHEFFER ANDREW	PLANNING SERVICES	\$275.63
81760	ATB MASTERCARD	VARIOUS	\$16,519.98
81761	49 NORTH LUBRICANTS	GREASE/LUBE/CHV BLK PEARL/CHV CETUS PAO/OIL	\$865.86
81762	AGCOM	GREASE/GREASE GUNS	\$291.98
81763	ANDRES, BONNIE	EMPLOYEE REIMBURSEMENT	\$72.33
81764	BOSS LUBRICANTS	GREASE	\$146.92
81765	CANADIAN ENERGY	BATTERY/FUSE HOLDER	\$393.47
81766	CAPITAL H2O SYSTEMS	TUBE COMPRESSION CONNECTORS	\$497.70
81767	CROZIER, CATHY	TRAVEL REIMBURSEMENT	\$747.00
81768	FINNING CANADA	OIL	\$124.75
81769	GEM TESTING	PROJECT 165 GEM GEOTECH 3RD & 3RD/JESMOND	\$3,675.00
81770	SHAW CABLE	INTERNET	\$275.78
81771	PRIME PRINTING	BUSINESS CARDS	\$73.50
81772	PUROLATOR	SHIPPING	\$66.48
81773	REDCLIFF BAKERY	MPC LUNCH	\$76.65
81774	SENFT, COLIN	TRAVEL REIMBURSEMENT	\$335.50

81775	SNAP-ON TOOLS	HOSE CLAMP PLIERS	\$162.70
81776	TRIPLE R EXPRESS	SHIPPING	\$69.30
81777	IFTINUK, TAYLOR	REFUND CREDIT INACTIVE UTILITY ACCOUNT	\$66.52
81778	SNIDER, MIKE	REFUND CREDIT INACTIVE UTILITY ACCOUNT	\$99.79
81779	REDCLIFF/CYPRESS LANDFILL	LANDFILL CHARGES	\$7,019.21
81780	WAJAX POWER SYSTEMS	FILTER/GASKET	\$293.92
81781	MEDICINE HAT NEWS	ADVERTISING	\$875.12
81782	SUNCITY FORD	OIL/WIRE ASY	\$167.49
		48 CHEQUES - TOTAL	\$53,619.95

<u>ELECTRONIC FUNDS TRANSFERRED PAYABLES</u>			
<u>EFT#</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
087	AIR LIQUIDE	CARBON DIOXIDE	\$661.50
088	BERGER'S PLUMBING AND HEATING	REPLACE VALVES	\$571.06
089	CANADIAN LINEN & UNIFORM	COVERALLS/TOWELS	\$26.25
090	COURTYARD LAW	PROFESSIONAL FEES	\$2,616.30
091	FARMLAND	SEAL KIT/NIPPLE KIT/PLUG	\$94.34
092	KIRK'S MIDWAY TIRE	FLAT REPAIR	\$54.60
093	LETHBRIDGE MOBILE SHREDDING	SHREDDING	\$87.68
094	MBSI	HOSTED BACK-UP	\$1,071.00
095	PRO COMM SOLUTIONS	SECURITY DOORS & UPGRADE	\$5,281.45
096	SUMMIT MOTORS	FILTERS/BATTERY	\$645.76
097	ACTION PARTS	BELT/HEAT SHRINK/BACK UP ALARM/FUSE HOLD	\$189.32
098	AMSC	INSURANCE PREMIUMS	\$522.00
099	CANADIAN LINEN & UNIFORM	COVERALLS/TOWELS	26.25
100	C.E.M. HEAVY EQUIPMENT	TAIL LIGHT	\$164.47
101	FARMLAND	COUPLERS/NIPPLE/HOSE/CLAMPS	\$284.62
102	FOX ENERGY	SCBA MASKS & RECERTIFICATION	\$1,940.21
103	SUMMIT MOTORS	HOSE	\$192.15
		17 EFT - TOTAL	\$14,428.96

<u>REDCLIFF/CYPRESS LANDFILL PAYABLES</u>			
<u>CHEQUE #</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
00036	A & B STEEL	GREASE COUPLER/GREASE GUN/HOSE	\$118.86
00037	EPCOR	UTILITIES	\$252.30
00038	FOX ENERGY	SIGN	\$47.25
00039	H2O HAULING	HAUL WATER	\$105.00
00040	REDCLIFF HOME HARDWARE	MOP HEAD/TISSUE/CLEANER/WATER/DETERRENT	\$143.33
00041	SANATEC	VACUUM SEPTIC TANK	\$162.75
00042	WILLIE'S 24 HOUR TOW	TOW TO PUBLIC SERVICES	\$178.50
00049	DIAMOND SOFTWARE	TECH HELP - CASH RECEIPTS	\$199.50
00050	FORTY MILE	UTILITIES	\$298.01
00051	SUNCOR	FUEL	\$2,498.71
		10 CHEQUES - TOTAL	\$4,004.21

Mastercard Mar 07 - April 06, 2017

Document Date	Document Amount	Transaction Description
3/14/2017	\$2,056.93	CPS - POSTAGE
3/8/2017	\$182.69	COSTCO-COFFEE RM SUPPLIES
3/14/2017	\$954.44	COSTCO-SMART TV - EDUCATION ROOM IN TOWN HALL BASEMENT
3/15/2017	\$125.99	COSTCO - WALL MOUNT FOR THE SMART TV IN EDUCATION ROOM
3/24/2017	\$595.61	AIR CANADA - GFOA CONFERENCE TRAVEL EXPENSE
3/24/2017	\$551.25	GFOA - CONFERENCE REGISTRATION
3/31/2017	\$84.46	STAPLES - NOTEBOOKS
3/31/2017	\$75.00	BEST BOUQUET - FLOWERS FOR DR.
3/6/2017	(\$372.20)	STAPLES - RETURN TONER
3/31/2017	\$93.45	SUBWAY - STRATEGIC PLANNING
3/6/2017	\$225.06	STAPLES-DUSTER/TP/PT/MOUSE
3/6/2017	\$523.95	NEWEGG- COMPUTER FOR PUBLIC SERVICES
3/9/2017	(\$54.16)	STAPLES - LABEL TAPE
3/10/2017	\$17.98	STAPLES - FILE FOLDERS
3/10/2017	\$40.30	STAPLES-MEMO SPIKE/ENV/HOLDER
3/10/2017	\$81.96	STAPLES-PENS/NOTEBOOKS
3/13/2017	\$133.24	STAPLES-FLAGS/STICKIES
3/13/2017	(\$231.00)	GFOA - CREDIT MEMBERSHIP FEES
3/14/2017	\$191.23	STAPLES-BOOK SHELF/CORD
3/17/2017	\$65.94	STAPLES-INK/STAMP/SANITIZER
3/20/2017	\$88.94	STAPLES-CABLES
3/21/2017	\$12.58	NEWGG-CABLES
3/21/2017	\$173.23	VIDEO CARD FOR MONITOR - TO BE RETURNED
3/21/2017	\$497.66	NEWEGG - MONITORS
3/22/2017	\$9.45	STAPLES - ERASERS
3/27/2017	\$77.71	STAPLES - TONER
3/27/2017	\$150.07	STAPLES - ROLODEX/CARDS
3/27/2017	\$224.68	NEWEGG - MONITORS
3/28/2017	\$321.44	STAPLES - INK
4/1/2017	\$1,103.55	CPA - MEMBERSHIP FEE
4/4/2017	\$356.10	STAPLES - BINDING CASES/TISSUE
3/9/2017	\$2,042.25	TOURISM MH - ADVERTISING
3/15/2017	\$271.12	MED HAT NEWS - SUBSCRIPTION
3/16/2017	\$126.92	HERITAGE INN - BADLANDS CONFER
3/11/2017	\$624.24	DEERFOOT INN - LF TRAINING
3/15/2017	\$98.02	COSTCO - INK/COFFEE SUPPLIES
3/16/2017	\$60.00	AWWOA - MAMBERSHIP RENEWAL
3/17/2017	\$37.79	PIZZA HUT - LUNCH - STAFF RELATION
3/17/2017	\$94.44	PIZZA HUT - LUNCH - STAFF RELATION
3/20/2017	\$370.21	PRINCESS AUTO-ACTUATOR/BOLT
3/20/2017	\$33.46	BOSTON PIZZA - WORK LUNCH
3/22/2017	\$73.49	MARK'S - RUBBER BOOTS
4/3/2017	\$1,255.56	CITY CENTER INN - WATER COURSE
3/6/2017	\$17.84	PRINCESS AUTO - VELCRO
3/10/2017	\$49.95	COSTCO - PROPANE
3/17/2017	\$34.05	COSTCO - PROPANE
3/20/2017	\$52.48	PRINCESS AUTO-CURTAIN RODS
3/20/2017	(\$10.50)	PRINCESS AUTO- CURTAIN RODS
3/20/2017	\$43.81	CANADIAN TIRE - SPRAY WANDS
3/20/2017	\$116.03	RONA - CEMENT
3/27/2017	\$27.89	WINDSOR PLYWOOD-STAIN/OAK PLY
3/27/2017	\$262.48	MARKS-OVERALLS
3/28/2017	\$16.35	WINDSOR PLYWOOD-SPINDLE/BRACE
3/28/2017	\$152.45	DULUX PAINTS-PAINT
3/30/2017	\$52.49	CANADIAN TIRE- TOOL BOX
4/3/2017	\$94.49	PEAVY MART-SUMP PUMP
3/18/2017	\$3.75	SUPER CLEAN- CAR WASH
3/24/2017	\$2.50	SPLASH N DASH - CAR WASH
3/8/2017	\$55.40	BOOEKO - ONLINE REGISTRATION
3/15/2017	\$75.60	PAYPAL - WALL DECALS
3/17/2017	\$215.88	SIGNWORLD - BROCHURE STANDS
3/28/2017	\$55.19	BOOEKO - ONLINE REGISTRATION
4/5/2017	\$175.00	TOWN OF CANMORE-FCSS CONFERENC
4/6/2017	\$49.00	FEES AND ADJUSTMENTS
3/8/2017	\$198.22	STAPLES-DATA STICK.CAMERA/DRIV

3/9/2017	(\$21.00)	ARPA - PARKS CONFERENCE
3/12/2017	\$530.91	BANFF CENTER - PARKS CONFERENC
3/17/2017	\$20.00	RAINBOW GAS - TRIP TO RAYMOND FOR TOWN BUSINESS
4/5/2017	\$191.52	STAPLES - OFFICE SUPPLIES
3/23/2017	\$201.60	MACDESIGN - FIRE DEPARTMENT UNIFORM/SHIRTS
3/15/2017	\$184.78	NEWEGG - MONITORS FOR ENGINEERING DEPARTMENT
3/24/2017	\$175.35	RONA - LAMINATE
3/24/2017	\$51.44	RONA - CONTACT PRES-TITE
4/12/2017	\$16,519.98	Cheque#81760

BANK SUMMARY FOR MARCH 31, 2017

ATB GENERAL BANK ACCOUNT		5.12.02.121.000
BALANCE FORWARD		3,439,919.53
DAILY DEPOSITS		448,948.59
DIRECT DEPOSITS		347,064.86
GOVERNMENT GRANTS		0.00
INTEREST		2,837.19
OTHER DEPOSITS		1,314.56
SUBTOTAL		800,165.20
PAYMENTS		(493,587.13)
ASFF QUARTERLY PAYMENTS		(450,321.49)
DEBENTURE PAYMENTS		(121,728.33)
OTHER WITHDRAWALS		(494,517.59)
SUBTOTAL		(1,560,154.54)
TOTAL		2,679,930.19
BANK CLOSING BALANCE		2,865,544.35
ADD:O/S DEPOSITS		16,253.50
LESS:O/S CHEQUES		(201,867.66)
TOTAL		2,679,930.19
INVESTMENTS		
ATB ONE YEAR GIC @1.6%	5.12.02.321.000	300,000.00
CIBC INVESTMENT PORTFOLIO	5.12.02.321.001	13,661,170.00
ATB/SERVUS LANDFILL BANK ACCOUNT	5.12.02.126.000	1,259,976.28
TOTAL INVESTMENTS		15,221,146.28
TOTAL CASH & INVESTMENTS		17,901,076.47

Financial Statements of

TOWN OF REDCLIFF

Year ended December 31, 2016

DRAFT

Management's Responsibility for Financial Reporting

The Town of Redcliff's management is responsible for the preparation, accuracy, objectivity, and integrity of the accompanying financial statements and the notes thereto. Management believes that the financial statements present fairly the Town's financial position as at December 31, 2016 and the results of its operations for the year then ended.

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

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

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

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

Director of Finance and Administration

Mayor

INDEPENDENT AUDITORS' REPORT

To the Members of Council of the Town of Redcliff

We have audited the accompanying financial statements of the Town of Redcliff, which comprise the statement of financial position as at December 31, 2016, the statements of operations and accumulated surplus, changes in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Town of Redcliff as at December 31, 2016, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

Lethbridge, Canada

TOWN OF REDCLIFF

Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
Financial Assets:		
Cash and cash equivalents (note 3)	\$ 831,136	\$ 11,063,908
Receivables		
Trade and other receivables	1,915,842	1,452,680
Taxes and grants in place of taxes receivable (note 4)	3,601,487	4,104,176
Loans receivable (note 5)	643,497	819,531
Investments and marketable securities (note 6)	15,046,631	-
Land held for resale	1,099,144	1,176,945
Other inventories for resale	23,592	23,912
	<u>23,161,329</u>	<u>18,641,152</u>
Financial Liabilities:		
Accounts payable and accrued liabilities	818,283	1,900,132
Employee benefit obligation	145,556	118,142
Deferred revenue (note 9)	1,806,940	1,141,936
Long-term debt (note 10)	7,239,831	7,714,314
	<u>10,010,610</u>	<u>10,874,524</u>
Net financial assets	13,150,719	7,766,628
Non-Financial Assets:		
Tangible capital assets (note 8 and Schedule 6)	85,776,009	87,039,405
Prepaid expenses and deposits	91,665	112,756
Inventory held for consumption (note 7)	178,423	152,601
	<u>86,046,097</u>	<u>87,304,762</u>
Contingent liabilities (note 16)		
Accumulated surplus (note 12 and Schedule 3)	\$ 99,196,816	\$ 95,071,390

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Statement of Operations and Accumulated Surplus

Year ended December 31, 2016, with comparative information for 2015

	Budget	2016	2015
Revenues:			
Net municipal taxes (Schedule 4)	\$ 5,617,171	\$ 5,191,084	\$ 5,031,992
User fees and sale of goods	4,733,656	5,062,472	4,993,912
Government transfers for operating (Schedule 1)	546,284	588,094	543,715
Investment income	231,843	220,428	77,456
Other	13,700	9,390	59,193
Rentals	176,400	234,409	158,106
Penalties and cost of taxes	89,600	90,796	89,488
Gain on sale on investments	-	128,638	-
Total operating revenue	11,408,654	11,525,311	10,953,862
Expenses (Schedule 5):			
Legislative	146,623	143,134	143,388
Administration	1,721,137	1,545,289	968,047
Protective services	1,703,746	1,559,509	1,522,301
Transportation services	3,226,917	3,140,758	3,188,371
Water, wastewater, and waste management	3,085,424	2,783,495	2,878,301
Public health and welfare	308,701	262,371	243,308
Planning and development	680,733	496,538	739,246
Recreation and culture	1,386,539	1,274,768	1,156,536
Loss (gain) on disposal of tangible capital assets	(25,000)	240,256	9,377
Total expenses	12,234,820	11,446,118	10,848,875
Excess (deficiency) of revenues over expenses from operations	(826,166)	79,193	104,987
Other:			
Government transfers for capital (Schedule 1)	411,000	4,046,233	3,761,936
Excess (deficiency) of revenues over expenses	(415,166)	4,125,426	3,866,923
Accumulated surplus, beginning of year	95,071,390	95,071,390	91,204,467
Accumulated surplus, end of year	\$ 94,656,224	\$ 99,196,816	\$ 95,071,390

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Statement of Changes in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	Budget	2016	2015
Excess (deficiency) of revenue over expenses	\$ (415,166)	\$ 4,125,426	\$ 3,866,923
Acquisition of tangible capital assets	(791,000)	(2,113,005)	(12,432,986)
Proceeds on disposal on tangible capital assets	25,000	26,008	-
Amortization of tangible capital assets	3,077,355	3,110,137	2,824,756
Loss on sale of tangible capital assets	-	240,256	9,377
	2,311,355	1,263,396	(9,598,853)
Acquisition of prepaid assets	-	(67,147)	(76,290)
Acquisition of prepaid expenses and deposits	-	(91,665)	(112,756)
Consumption of inventory	-	41,325	25,309
Use of prepaid expenses and deposits	-	112,756	21,073
	-	(4,731)	(142,664)
Change in net financial assets	1,896,189	5,384,091	(5,874,594)
Net financial assets, beginning of year	7,766,628	7,766,628	13,641,222
Net financial assets, end of year	\$ 9,662,817	\$ 13,150,719	\$ 7,766,628

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Net inflow (outflow) of cash related to the following activities:		
Operating:		
Excess of revenues over expenses	\$ 4,125,426	\$ 3,866,923
Non-cash items included in excess of revenues over expenses:		
Amortization of tangible capital assets	3,110,137	2,824,756
Loss on disposal of tangible capital assets	240,256	9,377
Changes in non-cash assets and liabilities:		
Taxes and grants in place of taxes	(463,162)	2,525,444
Trade and other receivables	502,689	1,059,143
Loan receivable	176,034	146,301
Other inventory for resale	320	56
Inventory for consumption	(25,822)	(62,043)
Land held for resale	77,801	114,644
Employee benefit obligation	27,414	16,316
Deferred revenue	665,004	(191,058)
Prepaid expenses and deposits	21,091	(80,622)
Accounts payable and accrued liabilities	(1,081,849)	494,405
	7,375,339	10,723,642
Capital:		
Acquisition of tangible capital assets	(2,113,005)	(12,432,986)
Proceeds on disposal of tangible capital assets	26,008	-
	(2,086,997)	(12,432,986)
Investing:		
Purchase on investments	(15,046,631)	-
Financing:		
Issuance of long-term debt	-	3,500,000
Repayment of long-term debt	(474,483)	(413,390)
	(474,483)	3,086,610
Changes in cash and cash equivalents during the year	(10,232,772)	1,377,266
Cash and cash equivalents, beginning of year	11,063,908	9,686,642
Cash and cash equivalents, end of year	\$ 831,136	\$ 11,063,908

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2016

1. Significant accounting policies:

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

(a) Reporting entity:

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

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

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

(b) Basis of accounting:

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

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

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

(c) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

1. Significant accounting policies (continued):

(d) Investments:

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

(e) Debt charges recoverable:

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

(f) Requisition over-levy and under-levy:

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

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

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

(g) Government transfers:

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

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

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

1. Significant accounting policies (continued):

(h) Contaminated sites liability:

The Town uses Public Sector Accounting Standards section 3260 – liability for contaminated sites. Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

(i) Non-financial assets:

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

i. Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to 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:

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

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

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

1. Significant accounting policies (continued):

(i) Non-financial assets (continued):

ii. Contribution of tangible capital assets

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

iii. Leases

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

iv. Inventories for consumption

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

(j) Pension expenses:

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

(k) Cash and cash equivalents:

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

2. Recent accounting pronouncements:

The following summarizes the upcoming changes to the Public Sector Accounting Standards by the Public Sector Accounting Standards Board (PSAB). In 2017, the Municipality will continue to assess the impact and prepare for the adoption of these standards. While the timing of standard adoption can vary, certain standards must be adopted concurrently.

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

2. Recent accounting pronouncements (continued):

(a) PS 1201 - Financial Statement Presentation:

The implementation of this standard requires a new statement of re-measurement gains and losses separate from the statement of operations. This new statement will include the unrealized gains and losses arising from the re-measurement of financial instruments and items denominated in foreign currency. This standard is effective for fiscal years beginning on or after April 1, 2019.

(b) PS 3450 - Financial Instruments:

This section establishes recognition, measurement, and disclosure requirements for derivative and non-derivative instruments. The standard requires fair value measurements of derivative instruments and equity instruments; all other financial instruments can be measured at either cost or fair value depending upon elections made by the government. Unrealized gains and losses will be presented on the new statement of re-measurement gains and losses arising from the adoption of PS 1201. There will also be a requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities. It is anticipated that the adoption of this standard will have a minimal impact on the Town. This standard is effective for fiscal years beginning on or after April 1, 2019.

(c) PS 2601 - Foreign Currency Translation:

This section establishes guidance on the recognition, measurement, presentation and disclosure of assets and liabilities denominated in foreign currencies. The Section requires monetary assets and liabilities, denominated in a foreign currency, and non-monetary items valued at fair value, denominated in a foreign currency, to be adjusted to reflect the exchange rates in effect at the financial statement date. The resulting unrealized gains and losses are to be presented in the new statement of re-measurement gains and losses. This standard is effective for fiscal years beginning on or after April 1, 2019.

(d) PS 3041 - Portfolio Investments:

This section removes the distinction between temporary and portfolio investments and provides additional guidance on recognition, measurement, presentation and disclosure of portfolio investments. Upon adoption of this section and PS 3450, PS 3040 - Portfolio Investments will no longer be applicable. This standard is effective for fiscal years beginning on or after April 1, 2019.

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

2. Recent accounting pronouncements (continued):

(e) PS 2200 - Related Party Disclosures:

This section provides guidance on the definition of a related party and establishes the disclosure requirements for transactions between related parties. This standard is effective for fiscal years beginning on or after April 1, 2017.

(f) PS 3320 - Contingent Assets:

This section provides a general application standard providing guidance on the definition and disclosures standards related to contingent assets. It is noted that specific types of contingent assets are excluded from this standard. This standard is effective for fiscal years beginning on or after April 1, 2017.

(g) PS 3380 - Contractual Rights:

This section provides guidance on the disclosure of contractual rights, including their nature, extent and timing. This section is effective for fiscal years beginning on or after April 1, 2017.

Management is assessing the impact of the adoption of these standards which is not known or reasonably estimable at this time.

3. Cash and cash equivalents:

	2016	2015
Cash	\$ 831,136	\$ 3,465,834
Cash equivalents	-	7,598,074
	\$ 831,136	\$ 11,063,908

Cash and cash equivalents include cash on hand and highly liquid short-term investments which are redeemable at managements discretion.

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

4. Taxes and grants in place of taxes receivable:

	2016	2015
Current taxes and grants in place of taxes	\$ 241,501	\$ 259,095
Local improvement taxes receivable	3,308,847	3,741,002
Arrears taxes	51,139	104,079
	<u>\$ 3,601,487</u>	<u>\$ 4,104,176</u>

5. Loans receivable:

	2016	2015
Redcliff Cypress Regional Waste Management Authority:		
- Capital	\$ 429,603	\$ 567,975
- Operating	14,850	39,421
Cypress View Foundation	158,069	166,591
Riverview Golf Club	40,975	45,544
	<u>\$ 643,497</u>	<u>\$ 819,531</u>

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

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

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

The Riverview Golf Club loan was a loan provided to the Riverview Golf Club to assist in the purchase of equipment. The loan has regular scheduled payments and bears interest at 2.52%.

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

6. Investments:

	2016		2015	
	Amortized cost	Market value	Amortized cost	Market value
Short term notes and deposits \$	2,923,569	\$ 2,923,569	\$ -	\$ -
Corporate, government and government guaranteed bonds	12,123,062	12,291,000	-	-
	\$ 15,046,631	\$ 15,214,569	\$ -	\$ -

Short term notes and deposits have effective interest rates of 1% and mature in less than one year.

Corporate, government and government guaranteed bonds have effective interest rates ranging from 1.72% to 3.51% with maturity dates from June 30, 2019 to December 8, 2025.

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

7. Inventory for consumption:

	2016	2015
General	\$ 35,211	\$ 53,032
Water supplies	143,212	99,569
	\$ 178,423	\$ 152,601

8. Tangible capital assets:

	2016	2015
Net book value:		
Construction in progress	\$ -	\$ 19,971,565
Land	4,956,758	4,956,758
Land improvements	2,316,376	1,395,582
Buildings	22,436,998	4,044,300
Engineered structures	52,694,894	53,542,297
Machinery and equipment	2,181,211	2,199,236
Vehicles	1,189,772	929,667
	\$ 85,776,009	\$ 87,039,405

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

9. Deferred revenue:

The deferred revenue reported on the statement of financial position is made of the following:

	2016	2015
Provincial government transfers:		
Municipal sustainability initiative - Capital	\$ 1,467,363	\$ 409,418
Flood recovery erosion control (FREC)	-	224,217
Municipal policing assistance grant	61,176	61,176
Police officer grant	25,000	25,000
Disaster recovery program (receivable)	95,700	95,700
Family and community support services	-	17,655
	1,649,239	833,166
Other deferred revenue:		
Prepaid deposits	9,838	24,405
Prepaid property taxes	147,863	284,365
	\$ 1,806,940	\$ 1,141,936

Continuity of deferred revenue is as follows:

	2016	2015
Deferred revenue, beginning of year	\$ 1,141,936	\$ 1,484,014
Amounts received in the year:		
Operating	574,269	532,528
Capital	5,067,242	3,266,246
Other	148,094	308,770
	5,789,605	4,107,544
Amounts recognized in revenue during the year:		
Operating	(588,094)	(514,873)
Capital	(4,046,233)	(3,778,238)
Other	(490,274)	(156,511)
	(5,124,601)	(4,449,622)
Deferred revenue balance, end of year	\$ 1,806,940	\$ 1,141,936

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

10. Long-term debt:

	2016	2015
Tax supported debentures – capital	\$ 7,239,831	\$ 7,714,314

Principal and interest repayments are as follows:

	Principal	Interest	Total
2017	\$ 467,211	\$ 260,336	\$ 727,547
2018	484,534	239,143	723,677
2019	418,012	217,411	635,423
2020	427,440	199,918	627,358
2021	434,297	181,896	616,193
Thereafter	5,008,337	1,211,135	6,219,472
	\$ 7,239,831	\$ 2,309,839	\$ 9,549,670

The debenture debt consists of various debentures repayable to the Alberta Capital Financing Authority that bear interest at rates ranging from 2.782% to 7.125% per annum (2015 – 2.782% to 7.125%), before provincial subsidy, and mature at various dates from 2017 through to 2040. The average annual interest rate is 4.57% for 2016 (4.57% for 2015). Debenture debt is issued on the credit and security of Town of Redcliff at large.

Interest on long term debt amounted to \$278,285 (2015 - \$279,490) which is equal to the cash payments and amounts accrued for interest on these debentures.

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

11. Debt limits:

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

	2016	2015
Total debt limit	\$ 17,287,967	\$ 14,764,847
Total long term debt	(7,239,831)	(7,714,314)
Debt limit unused	10,048,136	7,050,533
Debt servicing limit	2,881,328	2,738,466
Debt servicing	(727,547)	(756,370)
Amount of debt servicing unused	\$ 2,153,781	\$ 1,982,096

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

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

12. Accumulated surplus

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

	2016	2015
Reserves:		
Operating reserves:		
Operating contingency	\$ 115,801	\$ 95,804
Tax stabilization	467,316	562,629
ALARIE	43,424	42,675
Legal and labour	91,351	89,775
Silent auction	4,290	4,216
100th anniversary	64,009	62,905
	786,191	858,004
Restricted surplus:		
Purchasing	3,654,253	1,082,997
Road maintenance	86,552	85,059
Storm system	53,793	52,865
Water system	1,928,762	465,685
Sanitary system	753,285	409,664
Garbage machine and equipment	1,119,503	907,526
Municipal reserve	58,175	57,172
Land development	2,078,038	1,799,244
Infrastructure capacity fee	19,374	19,040
Post construction engineering	130,065	127,824
	9,881,800	5,007,076
Unrestricted surplus	9,992,647	9,881,219
Equity in tangible capital asset	78,536,178	79,325,091
	\$ 99,196,816	\$ 95,071,390
	2016	2015
Equity in tangible capital assets:		
Tangible capital assets (Schedule 6)	\$ 130,838,787	\$ 129,481,695
Accumulated amortization (Schedule 6)	(45,062,778)	(42,442,290)
Loans related to capital assets	(7,239,831)	(7,714,314)
	\$ 78,536,178	\$ 79,325,091

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

13. Segmented disclosure:

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

Refer to the Schedule of Segmented Disclosure (Schedule 2).

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

(a) General government:

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

(b) Protective Services:

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

(c) Transportation services:

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

(d) Environmental services:

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

(e) Planning and development:

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

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

13. Segmented disclosure: (continued):

(f) Public health and welfare:

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

(g) Recreation and culture:

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

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

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

14. Salary and benefits disclosure:

	Benefits and		Total 2016	Total 2015
	Salaries (1)	Allowances (2)		
Mayor Reimer	\$ 25,765	\$ 136	\$ 25,901	\$ 25,881
Councilor Brown	13,940	438	14,378	14,053
Councilor Crozier	13,940	1,303	15,243	15,497
Councilor Kilpatrick	14,540	2,877	17,417	14,867
Councilor Leipert	14,090	469	14,559	12,886
Councilor Solberg	13,865	434	14,299	13,817
Councilor Steinke	13,940	441	14,381	14,206
	\$ 110,080	\$ 6,098	\$ 116,178	\$ 111,207
Town Manager	\$ 127,667	\$ 33,262	\$ 160,929	\$ 155,903
Designated Officers (4 positions)	\$ 318,490	\$ 67,009	\$ 385,499	\$ 315,248

- 1) Salary includes regular base pay. For Councilors, salary includes a monthly allowance to attend special events and per diem reimbursement for authorized meetings attended.
- 2) For non-elected officials, employers share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance and long, short-term plans as well as travel allowances.

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

15. Local Authorities Pension Plan:

The Town participates in a multi-employer defined pension plan. The plan is accounted for as a defined contribution plan.

Employees of the Town participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 244,621 people and about 426 employers. The LAPP is financed by employer and employee contributions and investment earnings of the LAPP Fund.

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

The Town is required to make current service contributions to the LAPP of 11.39% (11.39% in 2015) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 15.84% (15.84% in 2015) on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 10.39% (10.39% in 2015) of pensionable salary up to the year's maximum pensionable salary and 14.84% (14.84% in 2015) on pensionable salary above this amount.

Total current service contributions by the Town to the LAPP in 2016 were \$270,597 (2015 - \$232,862). Total current service contributions by the employees of the Town to the LAPP in 2016 were \$248,506 (2015 - \$213,950).

LAPP reported a deficiency of \$923 million in 2015 (2014 - \$2.45 billion).

16. Contingent liabilities:

- (a) The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.
- (b) Various claims have been made against the Town as at December 31, 2016. If proven, it is possible that these claims may have an adverse effect on the financial position of the Town. The Town believes that these claims are without substantial merit and as such, the Town is disputing the claims. As the outcomes are not determinable at this time, no amount has been accrued in the financial statements.
- (c) The Town has recognized liabilities related to certain obligations, primarily environmental and other liabilities relating to facilities, equipment and land. These liabilities are not recognized as the dates of remediation are unknown and as such the fair value of these liabilities cannot be reasonably determined.

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

17. Financial instruments:

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

i. Interest rate risk:

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

ii. Credit concentration:

The Town is subject to credit risk with respect to taxes and grants in place of taxes receivable and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Town provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk. Unless otherwise noted, the fair value of these financial instruments approximates their carrying values.

iii. Liquidity risk:

Liquidity risk is the risk that the Town will not be able to meet its financial obligations as they become due. The Town manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions.

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2016

18. Budget:

The budget information was approved by council on April 25, 2016.

19. Approval of financial statements:

Council and Management approved these financial statements.

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TOWN OF REDCLIFF

Schedule 1 - Schedule of Government Transfers

Year ended December 31, 2016, with comparative information for 2015

	Budget	2016	2015
Transfers for operating:			
Federal government	\$ 1,000	\$ 1,000	\$ -
Provincial government	532,984	574,854	531,475
Other local government	12,300	12,240	12,240
	546,284	588,094	543,715
Transfers for capital:			
Provincial government	411,000	4,046,233	3,761,936
Total government transfers	\$ 957,284	\$ 4,634,327	\$ 4,305,651

TOWN OF REDCLIFF

Schedule 2 - Schedule of Segmented Disclosures

Year ended December 31, 2016, with comparative information for 2015

	General government	Protective services	Transportation services	Planning and development	Recreation and culture	Environmental services	Public health and welfare	Total 2016	Total 2015
Revenue:									
Net municipal taxes	5,191,084	-	-	-	-	-	-	5,191,084	5,031,992
User fees & sales of goods	73,314	97,401	4,462	574,474	263,861	4,023,963	24,997	5,062,472	4,993,912
Penalties, fees & permits	70,746	-	-	-	-	20,050	-	90,796	89,488
Investment income	220,428	-	-	-	-	-	-	220,428	77,456
Other	128,638	-	-	-	8,500	-	890	138,028	59,193
Rentals	-	201,760	-	32,649	-	-	-	234,409	158,106
Government transfers	64,799	344,704	311,126	-	33,003	3,735,106	145,589	4,634,327	4,305,651
	5,749,009	643,865	315,588	607,123	305,364	7,779,119	171,476	15,571,544	14,715,798
Expenses:									
Salaries & wages	754,196	323,697	577,538	278,057	613,100	889,806	104,332	3,540,726	3,313,405
Contract & general services	483,292	49,448	280,796	188,260	135,028	213,097	26,631	1,376,552	1,698,054
Goods & supplies	47,434	1,084,486	260,778	12,463	165,578	911,979	102,283	2,585,001	2,461,223
Transfers to local Boards	20,000	-	-	-	216,072	-	27,916	263,988	254,215
Long-term debt interest	278,285	-	-	-	-	-	-	278,285	279,490
Other expenses	39,163	-	-	-	-	12,010	-	51,173	8,355
Loss on disposal of tangible assets	-	2,000	3,179	-	-	235,077	-	240,256	9,377
	1,622,370	1,459,631	1,122,291	478,780	1,129,778	2,261,969	261,162	8,335,981	8,024,119
Excess (deficiency) of revenue over expenses, before amortization									
	4,126,639	(815,766)	(806,703)	128,343	(824,414)	5,517,150	(89,686)	7,235,563	6,691,679
Amortization expense									
	50,295	101,878	2,021,646	17,758	145,135	772,217	1,208	3,110,137	2,824,756
Excess (deficiency) of revenue over expenses									
	4,076,344	(917,644)	(2,828,349)	110,585	(969,549)	4,744,933	(90,894)	4,125,426	3,866,923

TOWN OF REDCLIFF

Schedule 3 - Schedule of Changes in Accumulated Surplus

Year ended December 31, 2016, with comparative information for 2015

	Unrestricted surplus	Restricted surplus	Equity in tangible capital assets	2016	2015
Balance, beginning of year	\$ 9,881,219	\$ 5,865,080	\$ 79,325,091	\$ 95,071,390	\$ 91,204,467
Excess of revenues over expenses	4,125,426	-	-	4,125,426	3,866,923
Unrestricted funds designated for future use	(5,529,110)	5,529,110	-	-	-
Restricted funds used for operations	211,590	(211,590)	-	-	-
Restricted funds used for tangible capital assets	-	(514,609)	514,609	-	-
Current year funds used for tangible capital assets	(2,088,045)	-	2,088,045	-	-
Disposal of tangible capital assets	755,913	-	(755,913)	-	-
Annual amortization expense	3,110,137	-	(3,110,137)	-	-
Long term debt – capital	(474,483)	-	474,483	-	-
Change in accumulated surplus	111,428	4,802,911	(788,913)	4,125,426	3,866,923
Balance, end of year	\$ 9,992,647	\$ 10,667,991	\$ 78,536,178	\$ 99,196,816	\$ 95,071,390

TOWN OF REDCLIFF

Schedule 4 - Schedule of Net Municipal Taxes

Year ended December 31, 2016, with comparative information for 2015

	Budget	2016	2015
Taxation:			
Real property tax	\$ 7,074,822	\$ 7,088,546	\$ 6,856,493
Linear property tax	160,822	158,973	165,108
Local improvement tax	432,155	-	-
	7,667,799	7,247,519	7,021,601
Requisitions:			
Alberta School Foundation Fund	1,982,671	1,988,478	1,923,473
Cypress View Senior Foundation	67,957	67,957	66,136
	2,050,628	2,056,435	1,989,609
Net municipal taxes	\$ 5,617,171	\$ 5,191,084	\$ 5,031,992

TOWN OF REDCLIFF

Schedule 5 - Schedule of Expenses by Object

Year ended December 31, 2016, with comparative information for 2015

	Budget	2016	2015
Expenses by object:			
Salaries, wages and benefits	\$ 3,691,283	\$ 3,540,726	\$ 3,313,405
Contracted and general services	1,882,242	1,376,552	1,698,054
Provisions for allowances	8,000	12,296	4,708
Materials, goods and utilities	2,981,539	2,585,001	2,461,223
Transfers to boards and organizations	271,183	263,988	254,215
Bank charges	19,330	7,536	3,647
Interest on long-term debt	328,888	278,285	279,490
Amortization of tangible capital assets	3,077,355	3,110,137	2,824,756
Amortization of bond premiums	-	31,341	-
Loss on disposal of tangible capital assets	(25,000)	240,256	9,377
	\$ 12,234,820	\$ 11,446,118	\$ 10,848,875

TOWN OF REDCLIFF

Schedule 6 - Schedule of Tangible Capital Assets

Year ended December 31, 2016, with comparative information for 2015

	Construction in progress	Land	Land improvements	Buildings	Engineered structures	Machinery and equipment	Vehicles	2016	2015
Cost:									
Balance, beginning of year	\$ 19,971,565	\$ 4,956,758	\$ 1,589,366	\$ 7,075,480	\$ 89,450,016	\$ 4,347,634	\$ 2,090,876	\$ 129,481,695	\$ 117,285,412
Acquisition of tangible capital assets	287,234	-	1,024,508	72,583	127,983	82,204	518,493	2,113,005	12,432,986
Transfers	(20,258,799)	-	-	18,904,671	1,354,128	-	-	-	-
Disposal of tangible capital assets	-	-	-	(494,826)	(2,782)	(81,752)	(176,553)	(755,913)	(236,703)
Balance, end of year	\$ -	\$ 4,956,758	\$ 2,613,874	\$ 25,557,908	\$ 90,929,345	\$ 4,348,086	\$ 2,432,816	\$ 130,838,787	\$ 129,481,695
Accumulated amortization:									
Balance, beginning of year	\$ -	\$ -	\$ 193,784	\$ 3,031,179	\$ 35,907,720	\$ 2,044,448	\$ 1,265,159	\$ 42,442,290	\$ 39,844,859
Annual amortization	-	-	103,714	325,067	2,327,473	201,660	152,223	3,110,137	2,824,756
Accumulated amortization on disposals	-	-	-	(235,336)	(742)	(79,233)	(174,338)	(489,649)	(227,325)
Balance, end of year	\$ -	\$ -	\$ 297,498	\$ 3,120,910	\$ 38,234,451	\$ 2,166,875	\$ 1,243,044	\$ 45,062,778	\$ 42,442,290
Net book value of tangible capital assets									
	\$ -	\$ 4,956,758	\$ 2,316,376	\$ 22,436,998	\$ 52,694,894	\$ 2,181,211	\$ 1,189,772	\$ 85,776,009	\$ 87,039,405
2015 Net book value of tangible capital assets									
	\$ 19,971,565	\$ 4,956,758	\$ 1,395,582	\$ 4,044,301	\$ 53,542,296	\$ 2,303,186	\$ 825,717	\$ 87,039,405	

MUNICIPAL FINANCIAL INFORMATION RETURN

For the Year Ending December 31, 2016

Municipality Name: Town of Redcliff

CERTIFICATION

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

Signature of Duly Authorized Signing Officer

Print Name

Date



KPMG LLP
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400 - 4th Avenue South
Lethbridge AB T1J 4E1
Canada

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

Independent Auditors' Report

To the Mayor and Councillors of the Town of Redcliff

We have audited the accompanying municipal financial information return of the Town of Redcliff for the year ended December 31, 2016. The municipal financial information return has been prepared by management based on the financial reporting provisions included in Section 277 of the Alberta Municipal Government Act and the accounting principles described in the Municipal Financial Information Return Manual prepared by Alberta Municipal Affairs.

Management's Responsibility for the Municipal Financial Information Return

Management is responsible for the preparation of the municipal financial information return in accordance with the financial reporting provisions included in Section 277 of the Alberta Municipal Government Act and the accounting principles described in the Municipal Financial Information Return Manual prepared by Alberta Municipal Affairs, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the municipal financial information return 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 our judgment, including the assessment of the risks of material misstatement of the municipal financial information return, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the municipal financial information return 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, the municipal financial information return is prepared in accordance with the financial reporting provisions included in Section 277 of the Alberta Municipal Government Act and the accounting principles described in the Municipal Financial Information Return Manual prepared by Alberta Municipal Affairs.



Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to the financial reporting provisions included in Section 277 of the Alberta Municipal Government Act and the accounting principles described in the Municipal Financial Information Return Manual prepared by Alberta Municipal Affairs, which describe the basis of accounting. The municipal financial information return has been prepared as requested by the Minister of Alberta Municipal Affairs and is to be used primarily for statistical purposes. This municipal financial information return is not intended to be and should not be used by anyone other than the specified users or for any other purpose.

KPMG LLP

April 24, 2017
Lethbridge, Canada

FINANCIAL POSITION

Schedule 9A

	Total
	1
Assets	0010
Cash and Temporary Investments	0020 831,136
Taxes and Grants in Place of Taxes Receivable	0030
. Current	0040 241,501
. Arrears	0050 51,139
. Allowance	0060
Receivable From Other Governments	0070
Loans Receivable	0080 643,497
Trade and Other Receivables	0090 5,224,689
Debt Charges Recoverable	0095
Inventories Held for Resale	0130
. Land	0140 1,099,144
. Other	0150 23,592
Long Term Investments	0170
. Federal Government	0180
. Provincial Government	0190
. Local Governments	0200
. Other	0210 15,046,631
Other Current Assets	0230
Other Long Term Assets	0240
	0250
Total Financial Assets	0260 23,161,329
Liabilities	0270
Temporary Loans Payable	0280
Payable To Other Governments	0290
Accounts Payable & Accrued Liabilities	0300 818,283
Deposit Liabilities	0310
Deferred Revenue	0340 1,806,940
Long Term Debt	0350 7,239,831
Other Current Liabilities	0360 145,556
Other Long Term Liabilities	0370
	0380
Total Liabilities	0390 10,010,610
Net Financial Assets (Net Debt)	0395 13,150,719
Non Financial Assets	
Tangible Capital Assets	0400 85,776,009
Inventory for Consumption	0410 178,423
Prepaid Expenses	0420 91,665
Other	0430
Total Non-Financial Assets	0440 86,046,097
Accumulated Surplus	0450 99,196,816

CHANGE IN ACCUMULATED SURPLUS

Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Surplus - Beginning of Year	0500	9,881,219	5,865,080	79,325,091	95,071,390
Net Revenue (Expense)	0505	4,125,426			4,125,426
Funds Designated For Future Use	0511	-5,529,110	5,529,110		
Restricted Funds - Used for Operations	0512	211,590	-211,590		
Restricted Funds - Used for TCA	0513		-514,609	514,609	
Current Year Funds Used for TCA	0514	-2,088,045		2,088,045	
Donated and Contributed TCA	0516				
Disposals of TCA	0517	755,913		-755,913	
Annual Amortization Expense	0518	3,110,137		-3,110,137	
Long Term Debt - Issued	0519				
Long Term Debt - Repaid	0521	-474,483		474,483	
Capital Debt - Used for TCA	0522				
	0523				
Other Adjustments	0524				
Accumulated Surplus - End of Year	0525	9,992,647	10,667,991	78,536,178	99,196,816

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

		Revenue	Expense
		1	2
Total General	0700	5,191,084	
Function	0710		1150
General Government	0720		1160
Council and Other Legislative	0730		1170 143,134
General Administration	0740	557,925	1180 1,785,545
Other General Government.....	0750		1190
Protective Services	0760		1200
Police	0770	581,150	1210 1,131,339
Fire	0780		1220 124,489
Disaster and Emergency Measures	0790		1230 53,442
Ambulance and First Aid	0800		1240
Bylaws Enforcement	0810	55,346	1250 138,906
Other Protective Services.....	0820		1260
Transportation	0830		1270
Common and Equipment Pool	0840		1280 255,270
Roads, Streets, Walks, Lighting	0850	4,462	1290 2,559,175
Airport	0860		1300
Public Transit	0870		1310
Storm Sewers and Drainage	0880	311,126	1320 326,313
Other Transportation	0890		1330
Environmental Use and Protection	0900		1340
Water Supply and Distribution	0910	6,153,090	1350 1,441,500
Wastewater Treatment and Disposal	0920	1,106,601	1360 993,106
Waste Management	0930	519,430	1370 348,890
Other Environmental Use and Protection	0940		1380
Public Health and Welfare	0950		1390
Family and Community Support	0960	154,662	1400 146,027
Day Care	0970		1410 61,790
Cemeteries and Crematoriums	0980	19,940	1420 54,553
Other Public Health and Welfare	0990		1430
Planning and Development	1000		1440
Land Use Planning, Zoning and Development	1010	14,305	1450 96,279
Economic/Agricultural Development	1020		1460
Subdivision Land and Development	1030	560,169	1470 400,259
Public Housing Operations	1040		1480
Land, Housing and Building Rentals	1050	32,649	1490
Other Planning and Development.....	1060	7,369	1500 111,333
Recreation and Culture	1070		1510
Recreation Boards	1080		1520
Parks and Recreation	1090	246,678	1530 964,438
Culture: Libraries, Museums, Halls	1100	55,558	1540 310,330
Convention Centres	1110		1550
Other Recreation and Culture.....	1120		1560
Other Utilities	1125		1565
Gas	1126		1566
Electric	1127		1567
Other	1130		1570
Total Revenue/Expense	1140	15,571,544	1580 11,446,118
Net Revenue/Expense			1590 4,125,426

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

	Total	
	1	
Revenues	1700	
Taxation and Grants in Place	1710	
Property (Net Municipal)	1720	5,191,084
Business	1730	
Business Revitalization Zone	1740	
Special	1750	
Well Drilling	1760	
Local Improvement	1770	
Sales To Other Governments	1790	3,300
Sales and User Charges	1800	4,912,564
Penalties and Costs on Taxes	1810	90,797
Licenses and Permits	1820	108,140
Fines	1830	35,341
Franchise and Concession Contracts	1840	
Returns on Investments	1850	220,428
Rentals	1860	237,535
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	
Contributed and Donated Assets	1885	
Federal Government Unconditional Transfers	1890	1,000
Federal Government Conditional Transfers	1900	
Provincial Government Unconditional Transfers	1910	
Provincial Government Conditional Transfers	1920	4,621,087
Local Government Transfers	1930	12,240
Transfers From Local Boards and Agencies	1940	
Developer Agreements and Levies	1960	
Other Revenues	1970	138,028
Total Revenue	1980	15,571,544
Expenses	1990	
Salaries, Wages, and Benefits	2000	3,540,726
Contracted and General Services	2010	1,360,937
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	2,585,001
Provision For Allowances	2040	12,296
Transfers to Other Governments	2050	
Transfers to Local Boards and Agencies	2060	263,989
Transfers to Individuals and Organizations	2070	
Bank Charges and Short Term Interest	2080	7,536
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	278,285
Amortization of Tangible Capital Assets	2110	3,110,137
Net Loss on Sale of Tangible Capital Assets	2125	255,870
Write Down of Tangible Capital Assets	2127	
Other Expenditures	2130	31,341
Total Expenses	2140	11,446,118
Net Revenue (Expense)	2150	4,125,426

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

		Revenue		Expenses	
		Sales and User Charges	Provincial Capital Transfers	Annual Amortization Expense	Capital Long Term Debt Interest Expense
		1	2	3	4
General Government	2200				
Council and Other Legislative	2210				
General Administration	2220	27,235		50,295	
Other General Government.....	2230				
Protective Services	2240				
Police	2250			67,141	40,724
Fire	2260			29,674	1,846
Disaster and Emergency Measures	2270				
Ambulance and First Aid	2280				
Bylaws Enforcement	2290			5,063	
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool	2320			32,093	
Roads, Streets, Walks, Lighting	2330	4,462		1,740,978	119,956
Airport	2340				
Public Transit	2350				
Storm Sewers and Drainage	2360		311,126	248,575	15,639
Other Transportation	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution	2390	2,397,933	3,735,107	501,839	98,290
Wastewater Treatment and Disposal	2400	1,106,601		229,238	1,830
Waste Management	2410	519,429		41,140	
Other Environmental Use and Protection	2420				
Public Health and Welfare	2430				
Family and Community Support	2440	5,057			
Day Care	2450				
Cemeteries and Crematoriums	2460	19,940		1,208	
Other Public Health and Welfare	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development	2490	11,005			
Economic/Agricultural Development	2500				
Subdivision Land and Development	2510	560,169		17,758	
Public Housing Operations	2520				
Land, Housing and Building Rentals	2530				
Other Planning and Development.....	2540				
Recreation and Culture	2550				
Recreation Boards	2560				
Parks and Recreation	2570	206,175		145,135	
Culture: Libraries, Museums, Halls	2580	54,558			
Convention Centres	2590				
Other Recreation and Culture.....	2600				
Other Utilities	2605				
Gas	2606				
Electric	2607				
Other	2610				
Total	2620	4,912,564	4,046,233	3,110,137	278,285

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	111,771			
Other General Government.....	2730				
Protective Services	2740				
Police	2750				51,357
Fire	2760				3,226
Disaster and Emergency Measures	2770				
Ambulance and First Aid	2780				
Bylaws Enforcement	2790				
Other Protective Services.....	2800				
Transportation	2810				
Common and Equipment Pool	2820	9,342			
Roads, Streets, Walks, Lighting	2830	265,501			240,454
Airport	2840				
Public Transit	2850				
Storm Sewers and Drainage	2860	1,072,156			67,241
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890	20,293,420			107,949
Wastewater Treatment and Disposal	2900				4,256
Waste Management	2910	263,664			
Other Environmental Use and Protection	2920				
Public Health and Welfare	2930				
Family and Community Support	2940				
Day Care	2950				
Cemeteries and Crematoriums	2960				
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	4,095			
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	64,621			
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture.....	3100				
Other Utilities	3105				
Gas	3106				
Electric	3107				
Other	3110				
Total	3120	22,084,570			474,483

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

		Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
Tangible Capital Assets - Cost					
Engineered Structures	3200				
Roadway Systems.....	3201	45,340,685	80,335	2,782	45,418,238
Light Rail Transit Systems.....	3202	17,949,241			17,949,241
Water Systems.....	3203	13,535,629			13,535,629
Wastewater Systems.....	3204	12,175,264	1,354,128		13,529,392
Storm Systems.....	3205	449,198	47,648		496,846
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures	3210	89,450,017	1,482,111	2,782	90,929,346
Construction In Progress.....	3219	19,971,565		19,971,565	
Buildings	3220	7,075,480	18,977,254	494,826	25,557,908
Machinery and Equipment	3230	4,320,180	82,204	81,752	4,320,632
Land	3240	4,956,758			4,956,758
Land Improvements.....	3245	1,616,819	1,024,508		2,641,327
Vehicles	3250	2,090,876	518,493	176,553	2,432,816
Total Capital Property Cost	3260	129,481,695	22,084,570	20,727,478	130,838,787
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	25,104,066	1,695,441	742	26,798,765
Light Rail Transit Systems	3272	3,943,476			3,943,476
Water Systems	3273	4,714,294	261,226		4,975,520
Wastewater Systems	3274	1,978,910	199,955		2,178,865
Storm Systems	3275	166,974	170,851		337,825
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Engineered Structures	3280	35,907,720	2,327,473	742	38,234,451
Buildings	3290	3,031,179	325,067	235,336	3,120,910
Machinery and Equipment	3300	2,044,448	201,660	79,233	2,166,875
Land	3310	193,784			193,784
Land Improvements.....	3315	1,265,159	103,714		1,368,873
Vehicles	3320		152,223	174,338	-22,115
Total Accumulated Amortization	3330	42,442,290	3,110,137	489,649	45,062,778
Net Book Value of Capital Property	3340	87,039,405			85,776,009
Capital Long Term Debt (Net)	3350	7,714,314			7,239,831
Equity in Tangible Capital Assets	3400	79,325,091			78,536,178

LONG TERM DEBT SUPPORT

Schedule 9H

		Operating Purposes 1	Capital Purposes 2	Total 3
Long Term Debt Support	3405			
Supported by General Tax Levies	3410		3,452,163	3,452,163
Supported by Special Levies	3420			
Supported by Utility Rates	3430		3,787,668	3,787,668
Other	3440			
Total Long Term Debt Principal Balance	3450		7,239,831	7,239,831

LONG TERM DEBT SOURCES

Schedule 9I

		Operating Purposes 1	Capital Purposes 2	Total 3
Alberta Capital Finance Authority.....	3500		7,239,831	7,239,831
Canada Mortgage and Housing Corporation	3520			
Mortgage Borrowing	3600			
Other	3610			
Total Long Term Debt Principal Balance	3620		7,239,831	7,239,831

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

		Operating Purposes 1	Capital Purposes 2	Total 3
Principal Repayments by Year	3700			
Current + 1	3710		467,211	467,211
Current + 2	3720		484,534	484,534
Current + 3	3730		418,012	418,012
Current + 4	3740		427,440	427,440
Current + 5	3750		434,297	434,297
Thereafter	3760		5,008,337	5,008,337
Total Principal	3770		7,239,831	7,239,831
Interest by Year	3780			
Current + 1	3790		260,336	260,336
Current + 2	3800		239,143	239,143
Current + 3	3810		217,411	217,411
Current + 4	3820		199,918	199,918
Current + 5	3830		181,896	181,896
Thereafter	3840		1,211,135	1,211,135
Total Interest	3850		2,309,839	2,309,839

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	3,826,557		3,826,557
Non-Residential	3920			
Land and Improvements (Excluding M & E).....	3935	3,089,453		3,089,453
Machinery and Equipment	3950	99,490		99,490
Linear Property	3960	155,097		155,097
Railway	3970	10,255		10,255
Farm Land	3980	66,667		66,667
Adjustments to Property Taxes	3990			
 Total Property Taxes and Grants In Place	4000	7,247,519		7,247,519
Requisition Transfers			4010	
Education				
Residential/Farm Land			4031	1,225,313
Non-Residential			4035	763,165
Seniors Lodges			4090	67,957
Other			4100	
Adjustments to Requisition Transfers			4110	
 Total Requisition Transfers			4120	2,056,435
 Net Municipal Property Taxes and Grants In Place			4130	5,191,084

GRANTS IN PLACE OF TAXES
Schedule 9L

		Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200				
Provincial Government	4210				
Local Government	4220				
Other	4230				
 Total	4240				

DEBT LIMIT

Schedule 9AA

Debt Limit
Total Debt
Debt Service Limit
Total Debt Service Costs

1	
5700	17,283,278
5710	7,239,831
5720	2,880,546
5730	727,547

Enter Prior year's Line 3450 Column 2 balance here:

7,714,314

Financial Statements of

**REDCLIFF CYPRESS
REGIONAL WASTE
MANAGEMENT AUTHORITY**

Years ended December 31, 2016

DRAFT

Management's Responsibility for Financial Reporting

The Redcliff Cypress Regional Waste Management Authority's management is responsible for the preparation, accuracy, objectivity, and integrity of the accompanying financial statements and the notes thereto. Management believes that the financial statements present fairly the Authority's financial position as at December 31, 2016 and the results of its operations for the year then ended.

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

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

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

The financial statements have been audited by the independent firm of KPMG LLP, Chartered Professional Accountants. Their report to the Members of Board of the Redcliff Cypress Regional Waste Management Authority, stating the scope of their examination and opinion on the financial statements, follows.

Director of Finance and Administration

Chairman of Redcliff Cypress Regional
Waste Management Authority

INDEPENDENT AUDITORS' REPORT

To the Directors 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, 2016, the statements of operations and accumulated surplus, changes in net assets and cash flows for the year then ended and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

We believe that the audit evidence we have obtained in our audits 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, 2016, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

Lethbridge, Canada

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
Financial Assets:		
Cash and cash equivalents (note 3)	\$ 2,146,754	\$ 1,806,865
Accounts receivable	188,142	179,981
	<u>2,334,896</u>	<u>1,986,846</u>
Financial Liabilities:		
Accounts payable and accrued liabilities	61,848	85,135
Landfill post-closure liability (note 5)	787,643	737,643
Loan payable to Cypress County (note 7)	\$ 429,603	\$ 567,975
Loan payable to Town of Redcliff (note 7)	429,603	567,975
	<u>1,708,697</u>	<u>1,958,728</u>
Net financial assets	626,199	28,118
Non-Financial Assets:		
Tangible capital assets (note 4)	5,088,835	5,198,785
Inventory for consumption	10,118	20,294
	<u>5,098,953</u>	<u>5,219,079</u>
Accumulated surplus (note 6)	\$ 5,725,152	\$ 5,247,197

See accompanying notes to financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statement of Operations and Accumulated Surplus

Years ended December 31, 2016, with comparative information for 2015

	Budget	2016	2015
Revenue:			
Tonnage charge	\$ 1,945,252	\$ 1,511,921	\$ 1,432,862
Interest earned on reserve investment	15,000	45,872	8,423
Other revenue	18,870	19,327	9,000
Grant revenue	-	-	683,804
Total revenue	1,979,122	1,577,120	2,134,089
Expenses:			
Administrative and management	423,752	391,482	367,978
Contracted engineering	80,000	70,395	49,087
Contracted services	161,000	57,802	17,278
Fuel	120,000	101,499	73,207
Insurance	35,000	27,876	26,438
Interest on long-term debt	24,300	16,480	38,606
Office and general	17,150	15,198	10,459
Professional fees	6,500	3,130	2,600
Repairs and maintenance	90,500	54,417	71,398
Small tools and equipment	-	115	1,578
Utilities	6,300	3,890	6,067
Provision for landfill closure	-	50,000	50,000
Scale and equipment contract	35,000	26,123	23,682
Loss on sale of tangible capital assets	-	23,526	-
Amortization	115,000	257,232	197,073
Total expenses	1,114,502	1,099,165	935,451
Excess of revenue over expenses	864,620	477,955	1,198,638
Accumulated surplus, beginning of years	5,247,197	5,247,197	4,048,559
Accumulated surplus, end of year	\$ 6,111,817	\$ 5,725,152	\$ 5,247,197

See accompanying notes to financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statements of Changes in Net Financial Assets

Years ended December 31, 2016, with comparative information for 2015

	Budget	2016	2015
Excess of revenue over expenses	\$ 864,620	\$ 477,955	\$ 1,198,638
Acquisition of tangible capital assets	(165,000)	(186,421)	(521,698)
Amortization of tangible capital assets	115,000	257,232	197,073
Acquisition of inventory for consumption	-	(10,118)	(20,294)
Use of inventory for consumption	-	20,294	8,077
Proceeds on sale of tangible capital assets	-	15,613	-
Loss on sale of tangible capital assets	-	23,526	-
Change in net financial assets	814,620	598,081	861,796
Net financial asset (debt), beginning of year	28,118	28,118	(833,678)
Net financial asset, end of year	\$ 842,738	\$ 626,199	\$ 28,118

See accompanying notes to financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statements of Cash Flows

Years ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 477,955	\$ 1,198,638
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	257,232	197,073
Provision for landfill closure	50,000	50,000
Loss on sale of tangible capital assets	23,526	-
Changes in non-cash assets and liabilities:		
Accounts receivable	(8,161)	(16,106)
Inventory	10,176	(12,217)
Accounts payable and accrued liabilities	(23,287)	(1,810)
	787,441	1,415,578
Financing:		
Repayment of due to Town of Redcliff	(138,372)	(136,025)
Repayment of due to Cypress County	(138,372)	(136,025)
	(276,744)	(272,050)
Investing:		
Purchase of tangible capital assets	(186,421)	(521,698)
Proceeds from sale of tangible capital assets	15,613	-
	(170,808)	(521,698)
Increase in cash and cash equivalents	339,889	621,830
Cash and cash equivalents, beginning of years	1,806,865	1,185,035
Cash and cash equivalents, end of years	\$ 2,146,754	\$ 1,806,865

See accompanying notes to financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 2016

Nature of operations:

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

1. Significant accounting policies:

These financial statements are prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policy adopted by the Authority are as follows:

(a) Reporting entity:

The financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of operations controlled by the Authority and are, therefore, accountable to the Board of Directors (the "Board") for the administration of their financial affairs and resources.

(b) Basis of accounting:

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

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

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

(c) Cash and cash equivalents:

Cash and cash equivalents includes cash on hand and short-term deposits, which are highly liquid with original maturities of less than three months from the date of acquisition. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2016

1. Significant accounting policies (continued):

(d) Budget amounts:

The budget amounts presented on the statement of operations are taken from the Authority's annual budget.

(e) Investments:

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

(f) Revenue recognition:

Fees are collected from the members of the Authority and are recognized as revenue in the year they are received or are receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. The Board has the ability to subsequently restrict the use of this revenue.

Interest income is reported as revenue in the period earned.

(g) Contributed services:

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

(h) Landfill closure and post-closure liability:

Pursuant to the Alberta Environmental Protection and Enhancement Act, the Authority is required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2016

1. Significant accounting policies (continued):

(i) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value.

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

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

(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 revenues over expenses, provides the Change in Net Financial Assets for the year.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2016

1. Significant accounting policies (continued):

(j) Non-financial assets (continued):

(i) Tangible capital assets:

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

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

Assets	Years
Buildings	20-50 years
Machinery and equipment	15-25 years
Land Improvements	20-25 years

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

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

(ii) Contributions of tangible capital assets:

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

(iii) Inventory for consumption:

Inventories held for consumption are recorded at the lower of cost or net realizable value, with cost determined using average costing method.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2016

1. Significant accounting policies (continued):

(k) Use of estimates:

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

(l) Contaminated Sites:

The Authority uses Public Sector Accounting Standards section 3260 - Liability for Contaminated Sites. Contaminated sites are the result of contamination being introduced into air, soil, water or sediment of chemical, organic or radioactive, or live organisms that exceed an environmental standard. The liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

2. Recent accounting pronouncements:

The following summarizes the upcoming changes to the Public Sector Accounting Standards by the Public Sector Accounting Standards Board (PSAB). In 2017, the Authority will continue to assess the impact and prepare for the adoption of these standards. While the timing of standard adoption can vary, certain standards must be adopted concurrently.

(i) PS 1201 - Financial Statement Presentation:

The implementation of this standard requires a new statement of re-measurement gains and losses separate from the statement of operations. This new statement will include the unrealized gains and losses arising from the remeasurement of financial instruments and items denominated in foreign currency. This standard is effective for fiscal years beginning on or after April 1, 2019.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2016

2. Recent accounting pronouncements (continued):

(ii) PS 3450 - Financial Instruments:

This section establishes recognition, measurement, and disclosure requirements for derivative and non-derivative instruments. The standard requires fair value measurements of derivative instruments and equity instruments; all other financial instruments can be measured at either cost or fair value depending upon elections made by the government. Unrealized gains and losses will be presented on the new statement of remeasurement gains and losses arising from the adoption of PS 1201. There will also be a requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities. As the Authority does not invest in derivatives or equity instruments based on its investment policy, it is anticipated that the adoption of this standard will have a minimal impact on the Commission. This standard is effective for fiscal years beginning on or after April 1, 2019.

(iii) PS 2601 - Foreign Currency Translation:

This section establishes guidance on the recognition, measurement, presentation and disclosure of assets and liabilities denominated in foreign currencies. The Section requires monetary assets and liabilities, denominated in a foreign currency and non-monetary items values at fair value denominated in a foreign currency to be adjusted to reflect the exchange rates in effect at the financial statement date. The Resulting unrealized gains and losses are to be presented in the new statement of remeasurement gains and losses. This standard is effective for fiscal years beginning on or after April 1, 2019.

(iv) PS 3041 - Portfolio Investments:

This section removes the distinction between temporary and portfolio investments and provides additional guidance on recognition, measurement, presentation and disclosure of these types of investments. Upon adoption of this section and PS 3450, PS 3030 Temporary investments will no longer be applicable. This standard is effective for fiscal years beginning on or after April 1, 2019.

(v) PS 2200 - Related Party Disclosures:

This section provides guidance on the definition of a related party and establishes the disclosure requirements for transactions between related parties. This standard is effective for fiscal years beginning on or after April 1, 2017.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2016

2. Recent accounting pronouncements (continued):

(vi) PS 3420 - Inter- Entity Transactions:

This section provides guidance on the recognition, measurement and presentation of transactions between entities controlled by a government within the government reporting entity from both the perspective of both parties. This standard is effective for fiscal years beginning on or after April 1, 2017.

(vii) PS3210 - Assets:

This section provides guidance on the various components related to the definition of an asset and establishes the related disclosure requirements. This standard is effective for fiscal years beginning on or after April 1, 2017.

(viii) PS 3320 - Contingent Assets:

This section provides a general application standard providing guidance on the definition and disclosures standards related to contingent assets. It is noted that specific types of contingent assets are excluded from this standard. This standard is effective for fiscal years beginning on or after April 1, 2017.

(ix) PS 3430 - Restructure Transactions:

This section provides guidance on the recognition, measurement and presentation on restructuring transactions by both the transferor and recipients of assets and/ or liabilities, together with related program or operating responsibilities. This section is effective for fiscal years beginning on or after April 1, 2018.

The requirements in PS 1201, PS 3450, PS 2601 and PS 3041 are required to be implemented at the same time.

3. Cash and cash equivalents:

Cash consists of \$300 in petty cash (2015 - \$300), \$1,525,623 (2015 - \$1,519,713) in high interest savings earning interest at 0.25% (2015 - 0.25%), and \$620,831 (2015 - \$286,852) held by the Town of Redcliff.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2016

4. Tangible capital assets:

				2016
	Cost	Accumulated amortization		Net book value
Land	\$ 389,222	\$ -	\$	389,222
Buildings	203,455	123,263		80,192
Equipment	2,138,050	815,587		1,322,463
Land improvements	3,806,336	649,965		3,156,371
Vehicles	149,667	9,080		140,587
	\$ 6,686,730	\$ 1,597,895	\$	5,088,835

				2015
	Cost	Accumulated amortization		Net book value
Land	\$ 389,222	\$ -	\$	389,222
Buildings	203,454	118,272		85,182
Equipment	2,300,529	879,519		1,421,010
Land improvements	3,786,836	498,634		3,288,202
Vehicles	15,967	798		15,169
	\$ 6,696,008	\$ 1,497,223	\$	5,198,785

5. Provision for landfill post-closure cost:

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

The estimated total liability of the landfill post closure costs is \$787,643 for 2016 (2015 - \$737,643).

The Authority has not designated assets for settling the post-closure liabilities.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2016

6. Accumulated surplus:

	Unrestricted surplus	Internally restricted surplus (ii)	Equity in tangible capital assets (i)	2016	2015
Beginning balance	269,015	915,347	4,062,835	5,247,197	\$ 4,048,559
Excess of revenues over expenses	477,955	-	-	477,955	1,198,638
Amortization of tangible capital assets	257,232	-	(257,232)	-	-
Principle repayment on excavation loan	(276,744)	-	276,744	-	-
Purchase of tangible capital assets	-	(186,421)	186,421	-	-
Net book value of assets disposed of	39,139	-	(39,139)	-	-
	766,597	728,926	4,229,629	5,725,152	\$ 5,247,197

(i) Equity in tangible capital assets:

	2016	2015
Tangible capital assets	6,686,729	6,696,008
Accumulated amortization	(1,597,894)	(1,497,223)
Long-term debt	(859,206)	(1,135,950)
	4,229,629	4,062,835

(ii) Landfill internally restricted surplus:

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

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2016

7. Related party balances and transactions:

The Town of Redcliff and Cypress County are members of the Authority, and as such, have been identified as related parties. At December 31, 2016, the Authority has \$429,603 (2015 - \$567,975) due to Cypress County and \$429,603 due to the Town of Redcliff (2015 - \$567,975 due to the Town of Redcliff). These amounts are interest bearing at 1.725% (2015 - 1.725%). The interest paid in the current year to Cypress County was \$9,798 (2015 - \$12,144) and to the Town of Redcliff was \$9,798 (2015 - \$12,144). At December 31, 2016 the Town of Redcliff held cash of \$620,831 (2015 - \$286,852) for the Authority.

During the year, the Authority received tonnage revenue from the Town of Redcliff totaling \$103,982 (2015 - \$112,145) and from Cypress County totaling \$89,892 (2015 - \$91,992). All transactions entered into by the related parties were in the normal course of operations and were recorded at the exchange value which is the amount of consideration established and agreed to by the related parties, representing normal rates charged on similar transactions to unrelated parties.

Included in receivables is \$5,298 (2015 - \$4,501) tonnage charge from the Town of Redcliff, and \$3,454 (2015 - \$2,438) tonnage charge from Cypress County.

Included in payables is \$14,850 (2015 - \$39,421) operating loans due to the Town of Redcliff. The loan was provided to the Authority to assist in funding its operations. The loan is unsecured, due on demand and is non-interest bearing.

8. Financial risks and concentration of risks:

The Authority is subject to credit risk through trade accounts receivable. At December 31, 2016, the Authority had trade accounts receivable of \$70,111 (2015 - \$105,553) due from two customers (2015 - three) representing approximately 39% (2015 - 59%) of total trade accounts receivable.

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

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2016

9. Debt limits:

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

	2016	2015
Total debt limit	\$ 2,365,860	\$ 2,175,426
Total long term debt	(859,205)	(1,134,949)
Debt limit unused	1,506,655	1,040,477
Debt servicing limit	394,280	362,571
Debt servicing	(296,339)	(233,446)
Amount of debt servicing unused	\$ 97,941	\$ 129,125

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

10. Budget:

The budgeted information presented in these financial statements is based upon the 2016 operating and capital budgets approved by Council on September 17, 2015.

11. Approval of financial statements:

The Board and Management approved these financial statements.

**MINUTES OF THE REGULAR MEETING OF THE REDCLIFF TOWN COUNCIL
MONDAY, APRIL 10, 2017 @ 7:00 P.M.**

PRESENT:

Mayor	E. Reimer
Councillors	D. Kilpatrick, C. Brown
	J. Steinke, C. Crozier
	L. Leipert, E. Solberg
Municipal Manager	A. Crofts
Manager of Legislative & Land Services	S. Simon
Director of Finance & Administration	J. Tu (left at 8:14 p.m.)
Director of Planning & Engineering	J. Johansen (left at 8:14 p.m.)

ABSENT:**1. GENERAL**

	Call to Order	A) Mayor Reimer called the regular meeting to order at 7:02 p.m.
2017-0126	Adoption of Agenda	B) Councillor Leipert moved the agenda be adopted as presented. - Carried.
2017-0127	Accounts Payable	C) Councillor Kilpatrick moved the accounts payables for the Town of Redcliff and Redcliff Cypress Regional Waste Management Authority, be received for information. - Carried.

2. DELEGATION

	Staff Sgt. Sean Maxwell Re: RCMP Quarterly Report (January 1 to March 31, 2017)	A) Staff Sgt. Sean Maxwell, Redcliff RCMP, was in attendance to provide the RCMP quarterly report to Council for the period January 1, 2017 to March 31, 2017.
2017-0128		Councillor Crozier moved the RCMP Report to Council for the period January 1, 2017 to March 31, 2017 presented by Staff Sgt. Sean Maxwell, be received for information. - Carried.

3. MINUTES

2017-0129	Council meeting held March 27, 2017	A) Councillor Leipert moved the minutes of the Council meeting held March 27, 2017, be adopted as presented. - Carried.
2017-0130	Redcliff & District Recreation Services Board meeting held April 3, 2017	B) Councillor Steinke moved the minutes of the Redcliff & District Recreation Services Board meeting held April 3, 2017, be received for information. - Carried.

4. REQUESTS FOR DECISION

2017-0131 Off-site Levies Public Consultation Update

A) Councillor Kilpatrick moved that Administration draft a policy with respect to what projects to include in the off-site levies. - Carried.

2017-0132

Councillor Kilpatrick moved that Administration review the projects in the off-site levies for conformance with the policy for the 2018 recalculation. - Carried.

2017-0133

Councillor Leipert moved that Administration draft a cost sharing policy. - Carried.

2017-0134

Councillor Leipert moved that Administration update the current off-site levies policy to change credits for existing developments to deferral payments. - Carried.

2017-0135

Councillor Crozier moved that Administration amend Policy 130, Off-site Levies Policy to add a deferral of payments for parcels that are only being partially developed. - Carried.

2017-0136 Tax Recovery Reserve Bid and Auction

B) Councillor Solberg moved that the Town of Redcliff include the identified following properties currently on the tax arrears list for sale at a public auction to be held on July 31, 2017 at 10:30 am.

Tax Roll	Location			Reserve Bid
	Plan	Block	Lot	
0049400	1117V	19	12-13	\$222,000
0071000	8210AS	E	7-9	\$220,000
0091300	7410853	4	36	\$234,000
0101400	755AD	76	14-15	\$186,000
Total				\$862,000

Further that the terms of the sale be cash or certified cheque and conditions of the sale be "This property is offered for sale on an "as is, where is" basis and the Town of Redcliff makes no representations and gives no warranty whatsoever as to the adequacy of services, soil conditions, land use district, buildings and development conditions, absence or presence of environmental contamination, or the developability of the subject land for any intended use by the purchaser." - Carried.

2017-0137 2017 Municipal Election
Re: Appointment of Returning Officer

C) Councillor Steinke moved to appoint Hazel Willis as Returning Officer for the 2017 Municipal Election. - Carried.

2017-0138 2017 Municipal Election
Remuneration

D) Councillor Solberg moved remuneration for the Returning Officer for the 2017 Municipal Election be established as follows:

- Up to and including Nomination Day a flat rate of \$1,500.00 to a maximum of 25 hours. For hours worked beyond the 25 hours an hourly rate would be provided of \$45.00 per hour.
- After Nomination day, subject to an election being called, a flat rate of \$2,000.00 to a maximum of 50 hours. For hours worked beyond the 50 hours an hourly rate would be provided of \$45.00 per hour.

Further that remuneration for external persons as required be established as follows:

<i>Presiding Deputy</i>	<i>\$250.00</i>
<i>Deputy</i>	<i>\$200.00</i>
<i>Advance poll Presiding Deputy</i>	<i>\$200.00</i>
<i>Advance Poll Deputy</i>	<i>\$150.00</i>
<i>Election Training Attendance</i>	<i>\$75.00</i>
<i>Stand by rate -</i>	<i>\$25.00/day</i>
<i>½ day rate -</i>	<i>\$125.00</i>
<i>Ballot counting only -</i>	<i>\$75.00</i>

- Carried.

2017-0139 Gordon Memorial United Church
Re: Blessing of the Bikes

E) Councillor Crozier moved correspondence from Gordon Memorial United Church received March 27, 2017 regarding the Blessing of the Bikes Service on Sunday, May 7, 2017, be received for information. Further that the request for permission of a temporary road closure of 4th Avenue between 2nd and 3rd Street SE for the Blessing of the Bikes Service on Sunday, May 7, 2017 from 10:00 a.m. to 1:00 p.m. be approved. And further that the Public Services Director be authorized to deposit barricades at the Church on Friday and retrieve them on Monday morning allowing the Church committee to place and remove the barricades to facilitate a temporary closure of 4th Avenue SE. - Carried.

5. POLICIES

2017-0140 Policy 078, Policy on Provision of Facilities to Service Clubs

A) Councillor Kilpatrick moved Policy 078, Policy on Provision of Facilities to Service Clubs be approved as presented. - Carried.

2017-0141 Policy 028, Tax Payment Plan

B) Councillor Crozier moved Policy 028, Tax Payment Options be approved as presented. - Carried.

2017-0142 Policy 045, Receivable Write Offs - Penalties and Balances

C) Councillor Leipert moved Policy 045, Receivable Write Offs - Penalties and Balances be approved as presented. - Carried.

6. CORRESPONDENCE

2017-0143 Service Alberta
Re: Supernet and Rural Broadband

A) Councillor Kilpatrick moved correspondence from Service Alberta dated March 27, 2017 regarding Supernet and Rural Broadband, be received for information. - Carried.

2017-0144 CP Rail
Re: Rail Safety Week 2017

B) Councillor Leipert moved the following resolution:

Whereas Public - Rail Safety Week is to be held across Canada from April 24 to April 30, 2017;

Whereas it is in the public's interest to raise citizen's awareness on reducing avoidable accidents, injuries and damage caused by collisions at level crossings or incidents involving trains and citizens;

Whereas Operation Lifesaver is a public/private partnership whose aim is to work with the rail industry, governments, police services, the media and other agencies and the public to raise rail safety awareness;

Whereas Operation Lifesaver has requested City Council adopt this resolution in support of its ongoing effort to save lives and prevent injuries in communities, including our municipality;

It is hereby **RESOLVED** that our community proclaims national **Rail Safety Week**, to be held from April 24 to April 30, 2017. - Carried.

2017-0145 Federation of Canadian Municipalities (FCM)
Re: FCM Legal Defense Fund

C) Councillor Crozier moved correspondence from the Federation of Canadian Municipalities dated March 17, 2017, regarding the FCM Legal Defense Fund, be received for information. Further, to contribute two cents (\$.02) per capita towards FCM's Legal Defense Fund. - Defeated.

7. OTHER

2017-0146 Pitch-In Week Poster

A) Councillor Steinke moved the information regarding Pitch-In Week April 22 - 29, 2017, be received for information. - Carried.

2017-0147 Memo to Council
Re: Community Facility Enhancement Program (CFEP)

B) Councillor Leipert moved the Memo to Council dated April 10, 2017 regarding the Community Facility Enhancement Program, be received for information. - Carried.

- | | | |
|-----------|---|--|
| 2017-0148 | Redcliff/Cypress Regional Waste Management Authority
Re: Landfill Graphs to March 31, 2017 | C) Councillor Steinke moved the Redcliff/Cypress Regional Waste Management Authority Landfill Graphs to March 31, 2017, be received for information. - Carried. |
| 2017-0149 | Memo to Council
Re: Permits issued in March, 2017 | D) Councillor Leipert moved the Memo to Council dated April 10, 2017 regarding Permits issued in March, 2017, be received for information. - Carried. |
| 2017-0150 | Council Important Meetings & Events April 10, 2017 | E) Councillor Crozier moved the Council Important Meetings & Events April 10, 2017, be received for information. - Carried. |

8. RECESS

Mayor Reimer called for a recess at 8:14 p.m.

Director of Planning & Engineering and Director of Finance & Administration left the meeting at 8:14 p.m.

Mayor Reimer reconvened the meeting at 8:30 p.m.

9. IN CAMERA

- | | | |
|-----------|---|---|
| 2017-0151 | | Councillor Steinke moved to meet In Camera at 8:30 p.m.
- Carried. |
| 2017-0152 | | Councillor Leipert moved to return to regular session at 8:47 p.m. - Carried. |
| 2017-0153 | Potential Land Sale
Re: Lots 4-6, Block 42, Plan 1117V, Lots 7-9, Block 42, Plan 1117V & Lots 21-40 west 10' LAN, Block 42, Plan 1117V | Councillor Leipert moved that Lots 4-6, Block 42, Plan 1117V, Lots 7-9, Block 42, Plan 1117V & Lots 21-40 west 10' LAN, Block 42, Plan 1117V be offered for sale for \$163,800.00 plus GST conditional to consolidation of Lots 1-3, Block 42, Plan 1117V, Lots 4-6, Block 42, Plan 1117V, Lots 7-9, Block 42, Plan 1117V & Lots 21-40 west 10' LAN, Block 42, Plan 1117V and conditional to development commencing within one year from title transfer. Any applicable costs to consolidate will be the responsibility of the purchaser. Alternatively Lots 4-6, Block 42, Plan 1117V, Lots 7-9, Block 42, Plan 1117V & Lots 21-40 west 10' LAN (less the 75' adjacent to Lots 1-3, Block 42, Plan 1117V), Block 42, Plan 1117V may be offered for sale for \$163,800.00 plus GST conditional to consolidation and development commencing within one year from title transfer. Any applicable costs to subdivide / consolidate the 75' adjacent to Lots 1-3, Block 42, Plan 1117V contained in Lots 21-40 west 10' LAN, Block 42, Plan 1117V will be the responsibility of the purchaser. And further that this offer is |

open for acceptance until December 31, 2017. And further that Administration is authorized to pay a 5% commission on said sale. - Carried.

2017-0154 C.U.P.E.
Re: Letter of Understanding

Councillor Solberg moved the amended Letter of Understanding be approved and authorize the Mayor and Municipal Manager to sign. - Defeated.

10. ADJOURNMENT

2017-0155 Adjournment

Councillor Leipert moved to adjourn the meeting at 8:54 p.m. - Carried.

Mayor Reimer

Manager of Legislative & Land Services

MINUTES

1. ADJOURNMENT

L. Leipert moved adjournment of the meeting at 12:53 pm.
- Carried.

Chairman

Secretary

**REDCLIFF FAMILY AND COMMUNITY SUPPORT SERVICES
BOARD MEETING
Town Council Chambers Town Office
April 11, 2017 at 7:00 pm**

PRESENT:

Chairperson	Meredith Conboy
Council Representative	Chere Brown
Members at Large	Susan Horn
Community Services	Carla Spampinato
Absent	Karen Krause Mandy McApline

1. GENERAL

Call to Order:

A) Meeting called to order at 7:01 pm.

Adoption of the Agenda

B) C. Brown moved adoption of the agenda as presented. – Carried.

2. MINUTES

Board meeting held
March 14, 2017

A) C. Brown moved the March 14, 2017 minutes, adopted as amended. – Carried

3. DELEGATION – None

4. OLD BUSINESS

FCSS Brochure final copy

A) Received as information

Spring/Summer FCSS
programming

B) Received as information

5. NEW BUSINESS

FCSS Month in Review

A) Received as information

Pitch-in Week/Volunteer Week
update

B) Received as information

April Community Kitchen

C) Received as information

Choices seminar requesting
Support by use of meeting room

D) Received as information

Redcliff Asset Development
Group start up

E) Received as information

6. CORRESPONDENCE

- A)** Correspondence received by Dreams – received as information
- B)** Correspondence received by AHNA – received as information

7. UPCOMING MEETING / CONFERENCE / WORKSHOPS

- A)** Carla will be attending the Directors Network in Canmore May 2-5, 2017
- B)** C.Brown inquired about a facilitators meeting with Julie Friesen. Administration will contact the board with more information and a date.

Next Meeting

- 8. DATE OF NEXT MEETING – May 9, 2017 at 7:00 Pm**

Adjournment

9. ADJOURNMENT

- A)** C. Brown moved to adjourn the meeting at 7:37 pm.—Carried

**TOWN OF REDCLIFF
REQUEST FOR DECISION**

DATE: April 24, 2017

PROPOSED BY: Director of Finance and Administration

TOPIC: 2017 Finance Budget Changes

PROPOSAL: To approve final budget changes for 2017

BACKGROUND:

With the release of the provincial budget and various other requisitions the 2017 Interim budget is being proposed for finalization. All additions, corrections and changes have been included in the budget and a summary of the changes is included with this request for decision. It is important to note that the budget is being presented for final approval.

The total 2017 budget is \$21,260,490, \$17,280,490 for operating, which includes the unfunded amortization of \$3,312,537 and \$3,980,000 for new tangible capital asset construction and purchases.

The Tax Stabilization Reserve is available for various projects that Council may consider in the future, and acts to stabilize the mill rate. The December 31, 2016 balance of this reserve is \$467,316 and current budget includes an \$18,650 contribution as per the Reserve Allocation Bylaw 1830/2016.

Overview of 2017 Final Budgets:

- A. There is no change to the 2017 Interim Capital Budget.
- B. There is a total change of \$68,726 to the 2017 Operating Interim Budget:
 - (1) There is an estimated additional tax levy increase of 0.78% as compared to the Interim Budget, totalling 3.04% as follows:
 - a. 2.25% increase as per the approved Interim Budget
 - b. 0.41% increase - Tax Levy Increase \$21,686 ($\$1,359,350 \times 0.015953$)
Due to the overall decrease of assessment value of \$1,359,350
 - c. 0.37% increase –Provincial AFRRCS Radio System \$19,543 (this is part of the RCMP costs)
 - (2) \$1,655 increase of Lodge Requisition from \$68,531 to \$70,186;
 - (3) \$31,163 increase of School Requisition from \$1,983,118 to \$2,014,281;
 - (4) \$16,364 increase for other expenses, including \$4,000 for Alarm System for the police building, and \$4,000 for the Grinder Pump for the Town Hall basement.

POLICY/LEGISLATION: Municipal Government Act 242 (1) – Adopt Annual Budgets

Adoption of operating budget

242(1) Each council must adopt an operating budget for each calendar year.

STRATEGIC PRIORITIES: N/A

ATTACHMENTS:

1. 2017 Operating Budget Changes
2. 2017 Capital Budget

OPTIONS:

1. To approve the 2017 Capital and Operating Budgets as presented.
2. To request that administration amend the budgets as directed and re-submit them at a later Council meeting for approval.

RECOMMENDATION:

Option 1

SUGGESTED MOTION(S):

1. Councillor _____ moved that the Town of Redcliff 2017 Capital and Operating Budgets be approved as presented.
2. Councillor _____ moved that Administration amend the 2017 budgets as directed by Council and re-submit them for approval May 8th.

SUBMITTED BY:



Department Head


for: _____
Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS ____ DAY OF ____ AD. 2017.

2017 FINAL OPERATING BUDGET CHANGES

REVENUE		Changes
Tax Revenue		
	Municipal Tax Levy	
100	Residential (1-12-00-110-001) - AFRCS Pro Radio System	(9,740)
100	Non-Residential - (1-12-00-110-002) - AFRCS Pro Radio System	(9,196)
100	Farmland (1-12-00-110-003) - AFRCS Pro Radio System	(247)
100	M & E - (1-12-00-110-004) - AFRCS Pro Radio System	(361)
100	Total Municipal Tax Levy	(19,543)
	Lodge Requisition	
100	Increase Cypress View Foundation Requisition - (1-12-00-109-000) - increase \$1,655 from \$68,531 to \$70,186 per invoice dated Jan 30, 2017	(1,613)
100	Increase Cypress View Foundation Requisition (MGB 147/08 - (1-12-00-114-000) increase \$1,655 from \$68,531 to \$70,186 per invoice dated Jan 30, 2017	(42)
	Total Lodge Requisition	(1,655)
	School Requisition	
100	Increase School Requisition (1-12-00-111-000) - Per ASFF	(30,347)
100	Increase MGB School Requisition (1-12-00-113-000) - Per ASFF	(816)
	Total School Requisition	(31,163)
	2017 Tax Revenue Increase Adjustment	(52,362)
Other Revenues		
900	Fund Bunker Gear, Helments and Boots (1-23-00-920-000), 2016 Budget to be Funded from Purchasing Reserve - did not purchase, proceed in 2017	(6,000)
500	Fund Alarm System for Police Building (2-21-00-252-000) from Increased Rental Revenue (1-12-00-560-000)	(4,000)
900	Fund A Grinder Pump in the Town Hall basement (2-12-02-252-000) from Purchasing Reserve (1-12-02-920-000)	(4,000)
900	Fund the Medicine Hat Treatment Services (2-42-09-351-000) Increase from Sanitary System Reserve (1-42-00-920-000)	(2,364)
	Total Other Revenues	(16,364)
Total Revenue		(68,726)
EXPENSE		
Requisition		
	Lodge Requisition	
700	Increase Cypress View Foundation Lodge Requisition \$1,655 from \$68,531 to \$70,186 per invoice dated Jan 30, 2017 (2-81-01-755-000)	1,655
	School Requisition - Per ASFF	
700	Increase School Requisition - Residential 2-81-01-741-000	41,301
700	Increase School Requisition - Non-Residential 2-81-01-742-000	(12,202)
700	Increase Opted Out - School Requisition - Residential - 2-81-01-743-000	3,591
700	Increase Opted Out - School Requisition - Non - Residential 2-81-01-744-000	(1,527)
	Total School Requisition	31,163
	Total Requisition Increase Adjustment	32,818
Other Expenses		
200	Bunker Gear, Helments and Boots (2-23-02-504-000) - 2016 Budget to be Funded from purchasing reserve - did not purchase, proceed in 2017	6,000
200	Alarm System for Police Building (2-21-00-252-000)	4,000
200	A Grinder Pump in the Town Hall basement (2-12-02-252-000)	4,000
200	Medicine Hat Treatment Services (2-42-09-351-000) - 2017 Increase \$60,341.6; 2016 Credit Adj \$57,977.37 received in March 2017, net increase \$2,364	2,364
200	AFRRSC Provincial Radio System (2-21-00-300-000)	19,543
	Tota Other Expenses	35,908
Total Expense		68,726

2017 ACCOUNT NUMBERS AND LINE DETAILS

	2017 Interim Budget	Changes	2017 Final Budget
100 Taxes	(7,785,390.00)	(52,362)	(7,837,751.85)
300 Sales to Other Governments	(4,650.00)		(4,650.00)
400 Sales of Goods & Services	(4,684,617.00)		(4,684,617.00)
500 Other Revenue from Own Sources	(644,064.00)	(4,000)	(648,064.00)
600 Gain / Loss on Sale of TCA	(5,000.00)		(5,000.00)
800 Conditional Grants from Other Governments	(531,974.00)		(531,974.00)
900 Other Transactions	(243,532.00)	(12,364)	(255,896.23)
TOTAL REVENUE	(13,899,227)	(68,726)	(13,967,953.08)
100 Salaries, Wages & Benefits	3,914,399		3,914,399
200 Contracted & General Services	1,918,156	35,908	1,954,064
300 Purchses from Other Governments	1,704,370		1,704,370
500 Materials, Goods, Supplies and Utilities	1,155,327		1,155,327
600 Amortization of TCA	3,312,537		3,312,537
700 Transfer Payments	4,451,917	32,818	4,484,735
800 Financial Services Charges	739,652		739,652
900 Other Transactions	15,406		15,406
TOTAL EXPENSE	17,211,764	68,726	17,280,490
Total Town of Redcliff - Amortization	3,312,537	0	3,312,537

Assessment Changes as of April 17, 2017					
Taxable Assessment Changes				Exempt Property Assessment Changes	
		Properties Including Linear Assessment	Linear Assessment - FYI	Total Decrease	Properties Excluding Linear Assessment - Note 2
Taxation Year	2017	720,035,380.00	9,541,570.00		55,392,630.00
Taxation Year	2016	721,394,730.00	9,965,080.00		44,464,810.00
		(1,359,350.00)	(423,510.00)	(1,359,350.00)	10,927,820.00
Decrease on tax levy as per 2016 Non-Residential Combined Rate-h	Tax Levy	(21,685.71)	(6,756.26)	(21,685.71)	-
			2017 Tax Levy	5,228,023	
			Estimated decr	-0.41%	
Note 1: 2016 Non-Residential Combined Rate 0.015953					
Note 2: Greenhouses are 50% exempt because they qualify as farm use according to the Matters Relating to Assessment and Taxation Regulation.					
Next year they will be 100% exempt with the changes to the MGA.					

Town of Redcliff
2017 FINAL CAPITAL BUDGET - APRIL 24, 2017

2017 PROJECTS AND SOURCES OF FUNDING											2017 SOURCE OF GRANTS FUNDING DETAILS			TOTAL GRANT FUNDING
Department	Proj. ID	Project	GL CODE	Project Cost	Local Impr/Debt	Reserves	Grants	Total Funding	Debt/Reserve Type	Grants	MSI	Federal Gas Tax	Other Grants	
											\$1,467,363 (2016 MSI Ending Balance); \$1,306,565 (2017 Actual Alloc); Minus \$ 1,604,154 Prior Yr Committed)	\$302,659 -2017 Actual Alloc	Contingent	
											1,200,000.00	302,659.00	863,000.00	2,365,659.00
Administration														
IT Upgrade		Questica Budget Software		38,000.00		38,000.00		38,000.00	Purchasing Reserves,100%					
IT Upgrade		Virtual City Hall Payment & Inquiry Software		43,000.00		43,000.00		43,000.00	Purchasing Reserves,100%					
Total				81,000.00		81,000.00		81,000.00						
Infrastructure Engineering Services														
Water	W18	River Valley Potable Water Distribution		350,000.00	250,000.00	100,000.00		350,000.00	Local Impr 70%; Water Systems, 30%					
Storm	D45	702 Main Street Drainage Improvements		50,000.00		50,000.00		50,000.00	Storm System Reserve, 100%					
Road	R45	Riverview Phase 1 Road Rehabilitation Project		450,000.00			450,000.00	450,000.00		MSI, 100%	450,000.00			450,000.00
Storm	D6	Dirkson Industrial Storm Pond Expansion		100,000.00			100,000.00	100,000.00		FGT, 100%		100,000.00		100,000.00
Storm	D43	Westside slope failure		100,000.00			100,000.00	100,000.00		MSI, 100%	100,000.00			100,000.00
Storm	D40	Outfall 5FFAB Coulee Restoration (golf course)		400,000.00		150,000.00	250,000.00	400,000.00	Purchasing Reserve, 38%	CFEP/Golf Course Funding, 62%			250,000.00	250,000.00
Storm	D41	Outfall 45599 Coulee restoration		250,000.00			250,000.00	250,000.00		ACRP, 100%			250,000.00	250,000.00
Sanitary	S21	Annual Inflow and Infiltration Remediation Program		200,000.00			200,000.00	200,000.00		FGT, 100%		200,000.00		200,000.00
Development	R18	Farwest 5th Street Development Cost Sharing		420,000.00		420,000.00		420,000.00	Land Development Reserve, 100%					
Development	L6	Eastside Detailed Design Phase II		150,000.00		150,000.00		150,000.00	Land Development Reserve, 100%					
Road	R23	4 St NW (000, 100 & 200blk) Final Lift (2004)		296,000.00			296,000.00	296,000.00		MSI, 100%	296,000.00			296,000.00
Road	R22	3 St NW (000, 100, 200 & 300blk) Final Lift (2005)		339,000.00		75,000.00	264,000.00	339,000.00	Purchasing Reserve, 22%	MSI, 78%	264,000.00			264,000.00
Total				3,105,000.00	250,000.00	945,000.00	1,910,000.00	3,105,000.00			1,110,000.00	300,000.00	500,000.00	1,910,000.00
Community & Protective Services														
Community Services														
Parks	171	Mower Replacement (Replaces unit #106)		17,000.00		17,000.00		17,000.00	Purchasing Reserve, 100%					0.00
Parks	172	Mower Replacement (Replaces unit #111)		17,000.00		17,000.00		17,000.00	Purchasing Reserve, 100%					0.00
Facilities	B2	Rec-Tangle Rehab Phase I		180,000.00			180,000.00	180,000.00		Canada 150, 50%; MSI, 50%	90,000.00		90,000.00	180,000.00
Parks	P8	Splash Park Rehab (Joint Community Project)		100,000.00		25,000.00	75,000.00	100,000.00	Purchasing Reserve, 25%	Contingent on Canada 150, 75%			75,000.00	75,000.00
Facilities	B12	Library Rehab Phase I		30,000.00		15,000.00	15,000.00	30,000.00	Purchasing Reserve, 50%	Contingent on CFEP, 50%			15,000.00	15,000.00
Parks	P11	Lions Park Irrigation Repairs & Pump Abandonment		9,000.00			9,000.00	9,000.00					9,000.00	9,000.00
Facilities	B14	Senior's Drop in Centre Phase I		30,000.00			30,000.00	30,000.00					30,000.00	30,000.00
Facilities	B15	Ball Diamond Bathroom Refurb		8,000.00			8,000.00	8,000.00					8,000.00	8,000.00
Facilities		Rec-Tangle Rehab Phase II (Providing Grant Application Assistance)		100,000.00			100,000.00	100,000.00		CFEP & RMHA			100,000.00	100,000.00
Parks		Mountain Bike Skills Park Phase III (Providing Grant Application Assistance)		26,000.00			26,000.00	26,000.00		Community Grants, Contingent on CFEP			26,000.00	26,000.00
Facilities	B13	Museum Rehab Phase I		20,000.00		10,000.00	10,000.00	20,000.00	Purchasing Reserve, 50%	Community Grants, Contingent on CFEP			10,000.00	10,000.00
Total				537,000.00		84,000.00	453,000.00	537,000.00			90,000.00	0.00	363,000.00	453,000.00
Protective Services														
Total				0.00		0.00	0.00	0.00				0.00	0.00	0.00
Public Works Services														
Roads	169	Used Grader (Replaces unit #102)		190,000.00		190,000.00		190,000.00	Purchasing Reserve, 100%					
Roads	170	Used Smooth Drum Roller		30,000.00		30,000.00		30,000.00	Purchasing Reserve, 100%					
Water	168	Half ton replacement		37,000.00		37,000.00		37,000.00	Water System Reserve, 100%					
Total				257,000.00		257,000.00		257,000.00			0.00	0.00	0.00	0.00
				3,980,000.00	250,000.00	1,367,000.00	2,363,000.00	3,980,000.00			1,200,000.00	300,000.00	863,000.00	2,363,000.00
										Remaining Grants	0.00	2,659.00	0.00	2,659.00

TOWN OF REDCLIFF

REQUEST FOR DECISION

DATE: April 24, 2017

PROPOSED BY: Director of Planning & Engineering

TOPIC: Sanitary Sewer Trunk Upgrade

PROPOSAL: Council approve the Sanitary Sewer Trunk Upgrade Project

BACKGROUND:

During the preliminary review process of the storage tank at the Jesmond lift stations it was identified that there were some other options that could deliver the same improvements for potentially less money and or greater benefits.

Planning & Engineering staff reviewed the following options:

1. Continue with the storage tank at the Jesmond lift station,
2. Build a new lift station at 5th Avenue and 3rd Street SW,
3. Upgrade the sewer trunk to divert flows from the Jesmond lift station at 5th Avenue and 3rd Street SW

It is recommend that constructing a sanitary sewer storage tank at the Jesmond lift station be abandoned in favor of the sanitary sewer upgrade project as this sanitary sewer upgrade project brings the best long term benefits to the Town of Redcliff at the lowest cost.

Total Project costs excluding engineering, contingency and GST are shown below.

	Sanitary	Water	Drain Tile	Dark Conduit	Concrete	Road Structure	Base Lift Asphalt	Top Lift Asphalt	Trail	Total
9th Avenue SE	\$539,506	\$348,687	\$108,935	\$54,468	\$206,983	\$135,215	\$122,305	\$101,921	\$79,609	\$1,697,629
Main Street	\$378,996	\$302,851	\$27,658	\$13,829	\$143,239	\$165,116	\$149,351	\$124,459		\$1,305,497
5th Avenue SW	\$155,346		\$17,590	\$8,795	\$41,777	\$70,010	\$63,325	\$52,771		\$409,615
Total	\$1,073,847	\$651,538	\$154,183	\$77,092	\$391,999	\$370,341	\$334,981	\$279,151	\$79,609	\$3,412,742

POLICY/LEGISLATION:

Bylaw 1830 Off-site Levy Bylaw

STRATEGIC PRIORITIES:

Dealing with deficiencies in the sanitary sewer system has been identified as a Council priority.

ATTACHMENTS:

Town of Redcliff, 2017 Sanitary Sewer Trunk Upgrade, Report

OPTIONS:

1. That Council approve Administration to proceed with the detailed design and tendering of the project as soon as possible with the tender set up to allow the Town to phase the project. Once the tenders close Administration will recommend a contractor and a phasing plan to Council.
2. That Council direct Administration to proceed with the detailed design of a new lift station at 5th Avenue and 3rd Street.
3. That Council direct Administration to continue with the Jesmond lift station project as approved.

RECOMMENDATION:

Option 1,

SUGGESTED MOTION(S):

1. Councillor _____ moved that Administration proceed with the detailed design and tendering of the Sanitary Sewer Trunk upgrade project as soon as possible with the tender set up to allow the Town to phase the project. Once the tenders close Administration will recommend a contractor and a phasing plan to Council.
2. Councillor _____ moved that Administration proceed with the detailed design of a new lift station at 5th Avenue and 3rd Street SW.
3. Councillor _____ moved that Administration to continue with the Jesmond lift station project as approved.

SUBMITTED BY:



Department Head



Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS ____ DAY OF _____ AD. 2017.

Town of Redcliff 2017 Sanitary Sewer Trunk Upgrade Report



TOWN OF REDCLIFF
PLANNING & ENGINEERING
DEPARTMENT

April 19, 2017

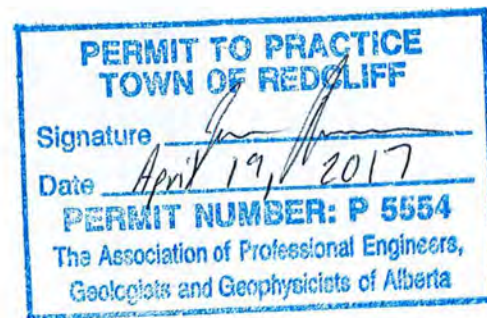




Town of Redcliff
2017 Sanitary Sewer Trunk Upgrade
Report

Corporate Authorization

This Document entitled "2017 Sanitary Sewer Trunk Upgrade Report" has been prepared by the Town of Redcliff's Planning & Engineering Department for the use of the Town of Redcliff. The information, data, recommendations and conclusions in this report represent the Planning & Engineering Departments best professional judgement at the time of preparation of the report. The Town does not accept any liability whatsoever from other parties who may obtain this report and use it, or any of its contents, without prior written consent from the Town.



James Johansen P.Eng.
Director of Planning & Engineering



Executive Summary

During the preliminary review process of the storage tank at the Jesmond lift stations it was identified that there were some other options that could deliver the same improvements for potentially less money and or greater benefits.

Planning & Engineering staff reviewed the following options:

1. Continue with the storage tank at the Jesmond lift station,
2. Build a new lift station at 5th Avenue and 3rd Street SW,
3. Upgrade the sewer trunk to divert flows from the Jesmond lift station at 5th Avenue and 3rd Street SW

It is recommend that the constructing a sanitary storage tank at the Jesmond lift station be abandoned in favor of the sanitary upgrade project as this the sanitary upgrade project brings the best long term benefits to the Town of Redcliff at the lowest cost. Furthermore it is recommended that of the options for the sanitary upgrade project that Option 1 be pursued however with the stipulation that the option to switch to Option 2 in the event that tenders come in unfavorable for the current available funding.

Total Project will costs excluding engineering, contingency and GST are shown below.

	Sanitary	Water	Drain Tile	Dark Conduit	Concrete	Road Structure	Base Lift Asphalt	Top Lift Asphalt	Trail	Total
9th Avenue SE	\$539,506	\$348,687	\$108,935	\$54,468	\$206,983	\$135,215	\$122,305	\$101,921	\$79,609	\$1,697,629
Main Street	\$378,996	\$302,851	\$27,658	\$13,829	\$143,239	\$165,116	\$149,351	\$124,459		\$1,305,497
5th Avenue SW	\$155,346		\$17,590	\$8,795	\$41,777	\$70,010	\$63,325	\$52,771		\$409,615
Total	\$1,073,847	\$651,538	\$154,183	\$77,092	\$391,999	\$370,341	\$334,981	\$279,151	\$79,609	\$3,412,742



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1 Introduction

The Town of Redcliff retained MPE to design storage tanks and SCADA systems for the 3rd Avenue & 3rd Street NW and the Jesmond lift stations. During the preliminary review process it was suggested by MPE that building a new lift station at 5th Avenue and 3rd Street SW could be the same cost or cheaper than constructing a storage tank at the Jesmond lift station due to the very constrained access to the Jesmond lift station site. A new lift station would divert approximately half of the Jesmond lift station catchment area to the new lift station and would resolve any capacity problems at the Jesmond lift station that would be solved with the addition of storage.

Planning & Engineering staff took this suggestion from MPE under advisement and discussed it with Public Services staff. It was noted that there were several opportunities and these should be investigated before any additional work was performed for the Jesmond lift station. The options identified are:

1. Continue with the storage tank at the Jesmond lift station,
2. Build a new lift station at 5th Avenue and 3rd Street SW,
3. Upgrade the sewer trunk to divert flows from the Jesmond lift station at 5th Avenue and 3rd Street SW

2 Analysis of Options

2.1 Storage Tank at the Jesmond Lift Station

The original storage tank at the Jesmond lift station was estimated at the time of budget approval to cost about \$200,000 including engineering. Currently the cost estimate has risen to about \$250,000 to \$300,000. The extra cost can be attributed to the increased size of the storage tanks when the preliminary calculations were reviewed and the restrictions to accessing the site with heavy equipment necessary to install the tanks.

2.2 Build a New Lift Station at 5th Avenue and 3rd Street SW

The Town owns several parcels in the area of 5th Avenue and 3rd Street SW. A small lift station like the one at Jesmond is estimated to cost around \$200,000. This lift station would have a much shorter forcemain and could tie into the same sanitary manhole as the Jesmond lift station at the intersection of 5th Avenue and Broadfoot Place SW.

Advantages of this option from the storage tank at Jesmond lift station are:

- Less initial capital cost,
- Lower pumping costs due to a shorter forcemain for the new lift station,
- All of the benefits of a storage tank at the Jesmond lift station,
- None of the operational issues with a storage tank (i.e. flushing after the tank is used)



Disadvantages of this option are:

- Another lift station to operate and maintain,
- Potential loss of one residential lot,
- Potential public opposition to a lift station being built near existing residences,
- Does not address the capacity issues downstream of the manhole in the intersection of 5th Avenue and Broadfoot Place SW. This issue could be partially resolved by extending the forcemain to the manhole in intersection of 5th Avenue and Main Street South for an estimated cost of \$120,000.

2.3 Upgrade the Sewer Trunk

2.3.1 Project Development

Extending the forcemain to Main Street raised the question, “Could we install a new sanitary line from 5th Avenue and 3rd Street SW to drain to Main Street and how far down Main Street would we have to go to be able to drain the line by gravity? Currently the sanitary main goes south at the intersection of 5th Avenue and Broadfoot Place SW and then cuts between two houses to the lane south of 5th Broadfoot Place SW and then proceeds south between two more houses to Sangster Crescent SW. This line is under capacity but the cost to replace very high due to the line running between houses and the constrained work area. Because of this this idea was not considered further as it did not shorten the length of the sanitary sewer main.

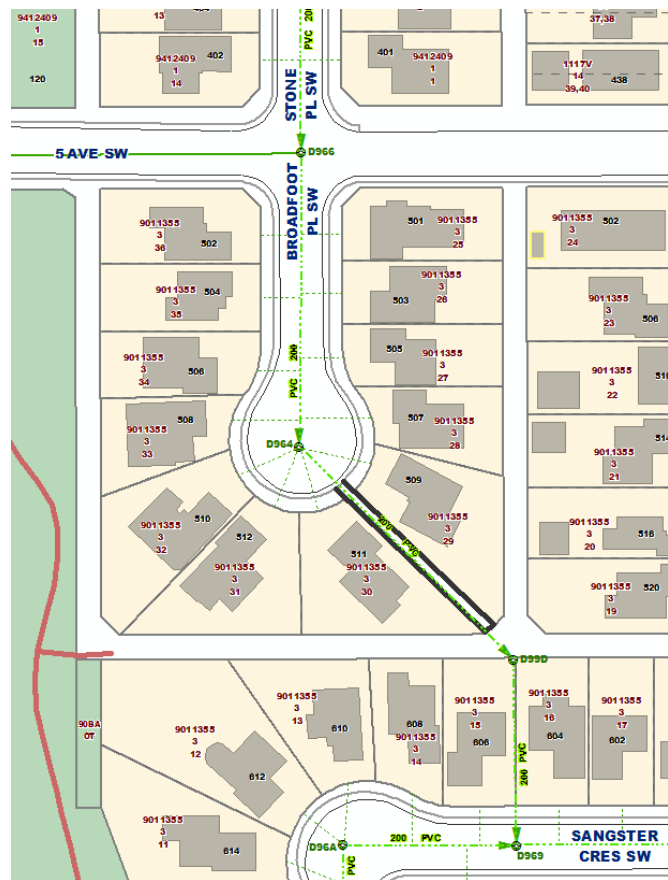


Figure 1 Clip from GIS Map Showing the Sewer Alignment in Broadfoot Place SW



In reviewing the sanitary line on Main Street it was noted that the line was twinned between 6th Avenue S and 8th Avenue south, tripled between 8th Avenue S and 9th Avenue south. The extra lines make for a very congested utility corridor under the road in addition to requiring maintenance and the older lines are also more likely to contribute to infiltration problems and the additional manholes provide more potential points of inflow issues. Furthermore it was noted:

- there is a requirement to replace an old asbestos cement waterline between 8th and 9th Avenues,
- the waterline between 5th Avenue and 8th Avenue is also an old asbestos cement waterline,
- Main Street between 5th Avenue and 9th Avenue is not in good shape and would benefit from major rehabilitation or potentially a rebuild.
- The sanitary main upgrade between 5th Avenue and Broadfoot Place SW is an off-site levies project and would be 100% replaced by this project.
- A waterline upgrade in 1st Street is identified as an off-site levies project. Approximately half of this project would be replaced by upgrading the waterline in Main Street (as explained above).

Connecting to one of the three manholes at 9th Avenue and Main Street would result in a working but below desirable standard trunk. It was also noted that the triple trunks extended east on 9th Avenue to 1st Street SE. Replacing these three trunks with one might allow for the Main Street sanitary trunk to be improved to a desirable standard. This was further examined and found not to provide much benefit to the Main Street Sanitary Sewer Trunk other than the benefits derived from reducing the number of lines in the road. The sanitary line in 9th Avenue was followed until a sewer trunk meeting desirable design criteria was reached. By the time this happened there was only another block and a half till the whole line in 9th Avenue was replaced. It was noted that:

- Replacement of the sewer line in 9th Avenue from Main Street to Mitchell Street is an off-site levies project,
- this line backed up during the June 2013 rainfall event,
- reconstruction of 9th Avenue to a collector road standard is an off-site levies project, This project would upgrade 9th Avenue sufficiently to push the widening of 9th Avenue to a 4 lane road likely beyond the 25 year horizon and potentially it would never be required although some intersection upgrades would likely be required. Estimated value from off-site levies is 25%.
- the waterline in 9th Avenue is undersized and there are currently restrictions on development in Eastside to one more phase before a water reservoir and pump station in the North is required to provide sufficient flows to Eastside. Staff believe that installing a large diameter main in 9th Avenue will allow 3 or 4 more phases in Eastside before a north reservoir is required.



2.3.2 Project description

Staff's review of upgrading the sewer trunk, while expensive, has revealed some opportunities for the Town to improve its overall system for sanitary collection, water distribution and roads.

Examining the costs of this option further, staff recommends the following for this option:

1. A new 400mm diameter water line be installed from 5th Avenue South to 9th Avenue South in Main Street replacing the existing old asbestos cement lines and providing distribution capacity for growth north of 5th Avenue.
2. A new 400mm diameter water line be installed from Main Street to Mitchell Street in 9th Avenue replacing old pipes and providing distribution capacity for growth in Eastside.
3. Install a new sewer trunk line from 9th Avenue and Mitchell Street to 5th Avenue and Main Street with a minimum improvement of 65% in capacity. This includes some 600 mm diameter and 525 mm diameter lines.
4. Remove all extraneous sewer lines as these lines increase operation costs and can be a major source of inflow and infiltration.
5. Install a new sewer line from the intersection of 5th Avenue and Main Street to 5th Avenue and about 4th Street (appears to be the best balance of diverting flows from Jesmond lift station and costs).
6. Rebuild Main Street and 9th Avenue to function as collector roads safely and efficiently. It is proposed that:
 - 9th Avenue be built as a two lane road with no parking and an asphalt trail on one side to reduce costs.
 - Main Street be built as a two lane road with parking on each side. Traffic calming and Low impact development features will be added as practical.
 - A subsurface drainage system is installed in 9th Avenue and Main Street to prolong the life of the road structure.
 - A dark conduit is installed to facilitate future telecommunications network installation.



2.3.3 Costs

The estimated project costs are shown in the table below.

Table 1 Estimated Total Project Costs

	Sanitary	Water	Drain Tile	Dark Conduit	Concrete	Road Structure	Base Lift Asphalt	Top Lift Asphalt	Trail	Total
9th Avenue SE	\$539,506	\$348,687	\$108,935	\$54,468	\$206,983	\$135,215	\$122,305	\$101,921	\$79,609	\$1,697,629
Main Street	\$378,996	\$302,851	\$27,658	\$13,829	\$143,239	\$165,116	\$149,351	\$124,459		\$1,305,497
5th Avenue SW	\$155,346		\$17,590	\$8,795	\$41,777	\$70,010	\$63,325	\$52,771		\$409,615
Total	\$1,073,847	\$651,538	\$154,183	\$77,092	\$391,999	\$370,341	\$334,981	\$279,151	\$79,609	\$3,412,742

Note these costs do not include engineering, contingency or GST amounts. Typically Engineering is estimated at 15% of construction costs and Contingency is estimated at 30% of construction costs.

In the case of this project it is proposed to do the design in house. This will result in a saving of about 4% of the engineering costs. The remaining engineering costs would consist of construction oversight (6%), construction survey (2%) and geotechnical (3%). At this time staffing capacity would not allow preforming in house construction oversight and construction survey.

Due to the level of design work already completed on this project and knowledge of the current contracting capacity in the area we estimate that a 10% contingency will be adequate if the project is mostly constructed in 2017.

2.3.4 Phasing

Phasing of the project was examined. The major constraint on phasing is the gravity sanitary sewer main which must be installed from the lowest point to the highest point. Therefore the 9th Avenue Trunk must be built first, then the Main Street Trunk and finally the 5th Avenue Trunk.



Town of Redcliff
2017 Sanitary Sewer Trunk Upgrade
Report

To look at the cost implications of phasing 3 options were reviewed and are shown in the tables below.

Table 2 Delay Toplift to 2018

	Sanitary	Water	Drain Tile	Dark Conduit	Concrete	Road Structure	Base Lift Asphalt	Top Lift Asphalt	Trail	Total
2017										
9th Avenue SE	\$539,506	\$348,687	\$108,935	\$54,468	\$206,983	\$135,215	\$122,305			\$1,516,099
Main Street	\$378,996	\$302,851	\$27,658	\$13,829	\$143,239	\$165,116	\$149,351			\$1,181,038
5th Avenue SW	\$155,346	\$0	\$17,590	\$8,795	\$41,777	\$70,010	\$63,325			\$356,844
Total	\$1,073,847	\$651,538	\$154,183	\$77,092	\$391,999	\$370,341	\$334,981			\$3,053,981
2018										
9th Avenue SE								\$101,921	\$79,609	\$181,530
Main Street								\$124,459	\$0	\$124,459
5th Avenue SW								\$52,771	\$0	\$52,771
Total								\$279,151	\$79,609	\$358,760

Table 3 Delay Toplift and 5th Ave to 2018

	Sanitary	Water	Drain Tile	Dark Conduit	Concrete	Road Structure	Base Lift Asphalt	Top Lift Asphalt	Trail	Total
2017										
9th Avenue SE	\$539,506	\$348,687	\$108,935	\$54,468	\$206,983	\$135,215	\$122,305			\$1,516,099
Main Street	\$378,996	\$302,851	\$27,658	\$13,829	\$143,239	\$165,116	\$149,351			\$1,181,038
5th Avenue SW										\$0
Total	\$918,502	\$651,538	\$136,593	\$68,296	\$350,222	\$300,331	\$271,656	\$0	\$0	\$2,697,138
2018										
9th Avenue SE								\$101,921	\$79,609	\$181,530
Main Street								\$124,459	\$0	\$124,459
5th Avenue SW	\$155,346	\$0	\$17,590	\$8,795	\$41,777	\$70,010	\$63,325	\$52,771	\$0	\$409,615
Total	\$155,346	\$0	\$17,590	\$8,795	\$41,777	\$70,010	\$63,325	\$279,151	\$79,609	\$715,604



Table 4 Delay Toplift on Main and Asphalt on 9th Avenue and 5th Avenue to 2018

	Sanitary	Water	Drain Tile	Dark Conduit	Concrete	Road Structure	Base Lift Asphalt	Top Lift Asphalt	Trail	Total
2017										
9th Avenue SE	\$539,506	\$348,687	\$108,935	\$54,468	\$206,983	\$135,215				\$1,393,794
Main Street	\$378,996	\$302,851	\$27,658	\$13,829	\$143,239	\$165,116	\$149,351			\$1,181,038
5th Avenue SW	\$155,346	\$0	\$17,590	\$8,795	\$41,777	\$70,010				\$293,518
Total	\$1,073,847	\$651,538	\$154,183	\$77,092	\$391,999	\$370,341	\$149,351	\$0	\$0	\$2,868,351
2018										
9th Avenue SE							\$122,305	\$101,921	\$79,609	\$303,835
Main Street								\$124,459	\$0	\$124,459
5th Avenue SW		\$0					\$63,325	\$52,771	\$0	\$116,097
Total	\$0	\$0	\$0	\$0	\$0	\$0	\$185,630	\$279,151	\$79,609	\$544,391

3 Funding

3.1 Storage Tank at the Jesmond Lift Station

Funding is already approved in the 2016 capital budget although a budget increase will likely be requested.

3.2 Build a New Lift Station at 5th Avenue and 3rd Street SW

Funding would be transferred from the existing funding allocated for the Jesmond Lift Station storage tank. There would likely be a request for budget increase to cover lift station design unless the project was deferred to 2018 where there would be capacity to design it in house.

3.3 Upgrade the Sewer Trunk

Funding for this option comes from a variety of sources. The in house engineering component can be completed to allow construction during the 2017 construction season.



Funding sources are as follows:

Source of Funding	Project	Amount
2016 capital budget	Carryover Northside Detail Design	\$500,000.00
	the Storage Tank at the Jesmond Lift Station	\$200,000.00
	Total	\$700,000.00
2017 capital budget	D45 702 Main Street Drainage Improvements	\$50,000.00
	S21 Annual Inflow and Infiltration Remediation Program	\$150,000.00
	R23 4 St NW (000,100 & 200 blk) Final Lift (2004)	\$296,000.00
	R24 3 rd St NW (000,100,200 & 300 blk) Final Lift (2005)	339,000.00
	Total	\$835,000.00
Reserves	Water System Reserve	\$400,000.00
	Sanitary System Reserve	\$300,000.00
	Total	\$700,000.00
Off-site Levies	Water Reserve (OS-W3)	\$333,241.00
	Sanitary Reserve (OS-S10, OS-S11)	\$304,940.38
	Transportation Reserve (OS-T2)	\$325,000.00
	Total	\$963,181.38
Total		\$3,198,181.38

It should be noted that the amounts from the Off-site Levies Reserves are subject to change based on the actual construction costs (higher construction costs raising the amount and lower construction costs reducing the amount). There are some substantial cost savings overall to this combined project and as the Town has different percentages of cost sharing with each of these projects and lower costs while reducing funding from off-site levies will also reduce the Towns contribution costs.

Of further note the project would put these off-site levies accounts into a deficit situation.

4 Recommendations

It is recommend that the constructing a sanitary storage tank at the Jesmond lift station be abandoned in favor of the sanitary upgrade project presented in this report as this the sanitary upgrade project brings the best long term benefits to the Town of Redcliff at the lowest cost. Furthermore it is recommended that of the options for the sanitary upgrade project that Option 1 be pursued however with the stipulation that the option to switch to Option 2 in the event that tenders come in unfavorable for the current available funding.

**TOWN OF REDCLIFF
REQUEST FOR DECISION**

DATE: April 24th, 2017

PROPOSED BY: Director of Community and Protective Services

TOPIC: Policy 026, Policy on Community Services Department Contingency Funding

PROPOSAL: Review and update Policy 026, Policy on Community Services Department Contingency Funding

BACKGROUND:

This policy is being reviewed as part of the review process outlined in Policy No. 115, Policy and Bylaw Development and Review Policy. This allows for Administration and Council to review policies on a routine basis to ensure policies are kept current with applicable legislation as well as to stay in alignment with the directives of Council.

Policy 026, Policy on Community Services Department Contingency Funding was put in place to outline the procedure and process for funds allocated as Community Development (2-51-09-770-000)

Council also established a Community Support Fund (2-11-02-770-000) that is used to support community initiatives and service groups.

POLICY/LEGISLATION:

Policy No. 115 Policy and Bylaw Development and Review

STRATEGIC PRIORITIES:

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

ATTACHMENTS:

Policy 026, Policy on Community Services Department Contingency Funding

OPTIONS:

1. Approve Policy 026, Community Services Department Contingency Funding as presented.
2. Suggest changes to Policy 026, Policy on Community Services Department Contingency Funding and have Administration draft an amended Policy 026, Policy on Community Services Department Contingency Funding for review at a future Council meeting.

RECOMMENDATION:

Option #1

SUGGESTED MOTION(S):

1. Councillor _____ moved Policy 026, Policy on Community Services Department Contingency Funding be approved as presented.
2. Councillor _____ moved that administration draft an amended Policy 026, Policy on Community Services Department Contingency Funding for review at a future Council meeting with suggested changes.

SUBMITTED BY:



Department Head



Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS ____ DAY OF _____ AD. **2017**.

Approved by Council - ~~December 14, 1998~~

COMMUNITY SERVICES DEPARTMENT CONTINGENCY FUNDING

BACKGROUND

The Town of Redcliff approves in the annual budget funding for non specified purposes under the category Community Development Funds ~~and Community Support Fund~~.

These funds are to be reserved for various Community ~~and Protective~~ Service Department projects and activities.

These projects and activities are not of a regular occurrence and are therefore are not regularly budgeted items.

POLICY

1. The Town of Redcliff may include in their regular budget a sum of monies intended to be utilized for unspecified projects and activities of the Community Services Department, under a category called Community Development (~~2-51-09-770-000~~).
2. ~~The Town of Redcliff may include in their regular budget a sum of monies intended to be utilized for unspecified projects and activities of the Community Services Department, under a category called Community Support Fund (2-11-02-770-000).~~
2. When the Community ~~and Protective~~ Service Department receives a request for funding of a project or activity for which funding has not been included in the budget, the Community ~~and Protective~~ Services Director will refer the application to the Recreation Services Board, ~~or~~ Support Services Board ~~or Town of Redcliff Council~~, as applicable, for consideration.
3. The Community ~~and Protective~~ Services Director shall advise the Board as to availability of funds under the category Community Development.
4. The Recreation Services Board or Support Services Board shall review the application and if the applicable Board feels the project or activity is a worthwhile project and funding should be considered, they will include in their regular minutes that the Board recommends to Town Council that a stated project be funded for a stated amount.
5. ~~The Community and Protective Services Director shall prepare a request for decision for community sponsorship requests to be presented at regular council meeting. The request for decision will include a balance of the Community Support Fund (2-11-02-770-000).~~

Redcliff Public Library

RECEIVED
APR 18 2017
TOWN OF REDCLIFF

April 13th, 2017

TOWN OF REDCLIFF
C/O ARLOS CROFTS
PO BOX 40
REDCLIFF, AB
T0J 2P0

RE: Redcliff Public Library Silent Auction

Dear Mr. Arlos Crofts,

Our 3rd annual silent auction will be held on April 28th, 2017. This year our focus is on renovating our meeting room. Our building is now 30+ years old and we would like to install new cabinets, a refrigerator to accommodate groups that use the room all day, paint, and change the carpet to vinyl flooring for the development and application of sanitary measures.

This fundraiser will begin on April 27th with the items on display for opening bids at the Redcliff Public Library and final bidding will take place at the Redcliff Harmony Hall on April 28th during the Redcliff Volunteer Appreciation banquet. The silent auction will consist of items, gift certificates, and services all donated by local businesses. We are asking for the Town of Redcliff to consider making a donation of a 2017 season family swim pass to our silent auction to help us reach our goal of \$2000.00. All donors will get public recognition within the library, local newspaper, and through social media.

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

Sincerely,



Tracy Weinrauch
Library Manager



*Office of the Minister
MLA, Edmonton-Riverview*

RECEIVED
APR 07 2017
TOWN OF REDCLIFF

AR 42404

March 30, 2017

Dear Seniors Serving Organization:

Each year the Minister's Seniors Service Awards recognize the important volunteer work that individuals and organizations provide to assist seniors in Alberta. To date this program has honoured 128 recipients. This year, the Alice Modin Award is being introduced to recognize a senior who has provided long-term volunteer service to their community, promotes volunteerism, or whose volunteer efforts have had a provincial impact. Alice Modin was instrumental in spearheading Seniors' Week in Alberta more than 30 years ago, and was a lifelong community volunteer.

Attached is a poster and nomination booklet for the 2017 Minister's Seniors Service Awards. Please consider nominating volunteers in your community and help us promote the awards by displaying the poster and spreading the word. The deadline for nominations is May 19, 2017.

All nominees will be recognized at community celebrations taking place across Alberta this summer, and award recipients will be recognized at a ceremony in the fall. Additional information on the community events will be available in the spring.

Please visit my ministry website at www.seniors-housing.alberta.ca for more information or email seniorsinformation@gov.ab.ca to request additional nomination packages.

Thank you for supporting seniors in Alberta.

Sincerely,

Lori Sigurdson
Minister of Seniors and Housing

Attachments

Memo



Date: April 20, 2017

From: Community and Protective Services Department

To: Redcliff Town Council

Re: Fall Festival and Parade

September 16th, 2017 marks the date of the Redcliff Fall Festival, a new event the Community and Protective Services Department is planning. We have decided to pair this event with our quinquennial parade.

Just as the 2012 parade was planned in conjunction with The Town of Redcliff Centennial celebrations in July of that year, we will be combining this year's parade with an event we are very excited to introduce to the residents of The Town of Redcliff.

The Fall Festival will boost community pride and bring awareness to the Town of Redcliff's Agricultural History. The Parade committee met in February and decided that Redcliff Days was not an ideal date to host the parade. In the 10 years since the parade has been held during Redcliff Days, this event has grown significantly in popularity attracting more and more visitors every year. Additionally, Redcliff Days is dependent on our volunteers and having the parade during this weekend would have our volunteers spread too thin. As a committee, we decided that Redcliff days is already a fun filled, community-involved, busy weekend and the addition of a parade would create congestion and take away from the event.

There are many benefits to hosting a parade and event in the Fall, some of these include:

- Avoiding competition with other municipal parades that occur during the summer months.
- Maximizing volunteers by ensuring events are spread out throughout the year.
- Families will have returned from summer holidays resulting in a higher attendance rate.
- Hosting an event in the fall allows the parade to emphasize child and school involvement by encouraging kids to dress up their bikes, their pets and/or themselves and perhaps promote their school or their sports team.
- Medicine Hat and other neighboring cities do not host fall events of this type making it unique and attracting out of town visitors

Next week, the Community and Protective Services department will be mailing out letters to Redcliff community groups and past parade participants inviting them to this event. There will also be a letter sent out to all Redcliff schools encouraging kids and their families to take part. It is events like this that help build community pride and identity.

2017 Community events (in addition to summer programming):

- | | | | |
|---------------|--------------------|----------------------------------|----------------|
| • April 22-29 | Pitch-In Week | • July 1 | Canada Day |
| • May 1-7 | Mental Health Week | • July 12 | Penny Carnival |
| • June 5-10 | Seniors Week | • Summer camps / swimming events | |
| • June 16-18 | Redcliff Days | • September 16 | Fall Festival |

Municipal Manager Report to Council - April 24, 2017

On-going Projects

- Emphasis and focus continues to be expended with regard to assisting community groups for not only grant opportunities but with general assistance.
- Comprehensive Job Description review and updating continues.
- Responding to, in coordination with Planning and Engineering, developer inquiries as they arise.
- Large amounts of time have been devoted to strategic planning preparation. Now that the major part of these sessions have taken place, time will be dedicated to preparing a draft document.

Day to Day Responsibilities

- Legal file work continues to require large amounts of human resource capacity. This has slowed down completion and initiation of other projects.
- Council meeting preparation and RFD Review.
- Correspondence with CUPE regarding collective agreement and potential letters of understanding.
- Assist with, and or, respond to media inquiries as they arise.
- Responding to citizen concerns as they arise.
- Continue to onboard the new Director of Public Services and other new staff. This will likely require at least 6 months in rendering them familiar with the current Town context.
- March 28 – led bi-weekly department head meeting.
- March 29 – attended a dignitary function (accompanying Mayor Reimer) at Medicine Hat College with representatives from the Consulate of Mexico.
- March 30 – attended and participated in some preliminary safety meetings with regard to the re-draft of a new safety plan/program.
- March 31 – attended the Medical Clinic open house.
- March 31 – led the evening session for strategic planning.
- April 1 – led the strategic planning session.
- April 4-7 – attended the Local Government Administrators of Alberta (LGAA) seminar and AGM. By attending these meetings I learned of an energy rebate program after which Community and Protective services promptly applied for and was approved for approximately \$17,000 with regard to the arena project upgrades that are now underway.
- April 11 – Met with Sgt. Maxwell to discuss some traffic control devices throughout Town.
- April 11 – worked and preparing a lunch and learn program for staff.
- April 12 – Met with some potential developers to discuss their needs and requirements.
- April 12 – Met with PTA representative regarding traffic control devices. The Municipal Manager will be providing a presentation for their May meeting regarding traffic control devices in coordination with the RCMP and Community and Protective Services.

COMMUNITY & PROTECTIVE SERVICES

Parks and Recreation

- Pest control program ongoing.
- We applied and received funding for 5 STEP students (\$19,300 value).
- Applied for and was approved for an additional energy efficiency grant funding for Rec-Tangle Canada 150 (\$17,000 value).
- Met with golf course general manager about potential 670 bike trail
- Rink shutdown complete
- Canada 150 projects at rink progressing.
- Campground washroom spring start up 90% complete.
- Fire hall office furniture replacement complete.
- Fire hall office and washroom floors stripped and waxed.
- Screens installed at fire hall.
- Diving board supports painted.
- Education room screen hung, floor stripped and waxed, cupboards installed. Round 1 complete at this time.
- Park dethatching program started which will be followed up by a fertilizer program.
- Building checks completed.
- Mowers prepared for spring use.
- Ranger prepared for diamond grooming.
- Tennis court nets put in place.
- Garbage cans distributed to diamonds.
- Garbage collection (weekly) has started.
- Elm trees in town trimmed prior to April 1.
- Tree trimming program commenced.
- List completed for surplus sale (from parks and rec department).
- Handheld and walk behind equipment serviced and tested for spring use.
- Lighting projects at rec-tangle awarded.
- Pots for Main Street delivered to greenhouse for planting for the season.

FCSS, Community Services and Special Events

- Completed and confirmed programming for Spring/Summer Programming Brochure
- The brochure can be found on the Town of Redcliff website:
<http://www.redcliff.ca/community-guide-may-august-2017/>
- Finalized pitch-in week details, completed RFD for council to attend Community Clean-up, and collaborated with Landfill re: details of the week
- Completed and submitted CFEP grant for Seniors Centre for furnace replacement
- Completed and submitted Canada 150 grant for Seniors Centre for Energy Efficient Lighting
- Completed and submitted CFEP grant for Rec-Tangle condenser replacement
- Updated and printed FCSS brochures for distribution
- Put together new brochure stands that will hold FCSS brochures and can be moved around town from event to event
- FCSS set up table at Home Hardware to bring awareness to volunteer opportunities and programs offered in Redcliff

- FCSS met with the members of the former Redcliff Asset Development committee, discussed reforming this committee to help highlight the needs of Redcliff Residents. FCSS will be the lead on this committee. Decision made to meet in September of 2017.

Redcliff Fire Department - 1st Quarter Report

The department had a relatively busy first quarter responding to a total of 17 calls, the majority of which were minor in nature:

- 3 minor natural gas leaks
- 3 smoke/fire alarm company calls, all of which were occupants failing to inform alarm company that there was no need for the fire department to respond
- 3 MVC's
- An RCMP stand-by situation involving a fire/explosion threat
- A tractor trailer vs power pole accident
- A CO detector call
- An electrical short in a wall receptacle
- One report of a grass fire which turned out to be a fire training exercise (that had a permit) but the caller gave a different building address than the fire permit was for.
- One water main break.
- One call for a smell of smoke but we found no source.
- A call of kids on the ice on the river near Riverview Park.

The meeting/training room at the fire hall was rejuvenated including the installation of a new monitor and lap-top computer to aide in training.

The old furniture from both offices was removed and new furniture installed as well as new computers and intranet capabilities in the DC office.

Started the recruitment process for new fire fighters.

Started the process of installing a new fire paging program called "I Am Responding".

Conducted the first of several combined fire training nights in conjunction with the Box Springs Fire Department.

12 SCBA units were taken for testing and recertification.

Bylaw Enforcement: Reporting Period: 2017 March

The path patrols for March 2017 were quite active. There were periods of bad weather days however the dog walking public were still active. The usage of the paths for dogs was up from February. One of the incidents Bylaw Officer Steier attended was the area of the cell tower regarding report of a dog running at large. Steier walked for approximately 45 minutes until the

subject dog could be caught. It was later returned to the owner who was out actively looking for the dog.

Again, for the purpose of this report, the time was broken down in two groups, Jesmond Area (which includes the Cemetery area) and River Valley Park Area. The River Valley had approximately 5.08 hours spent on patrols. Jesmond area had 5.43 hours spent on patrolling the path.

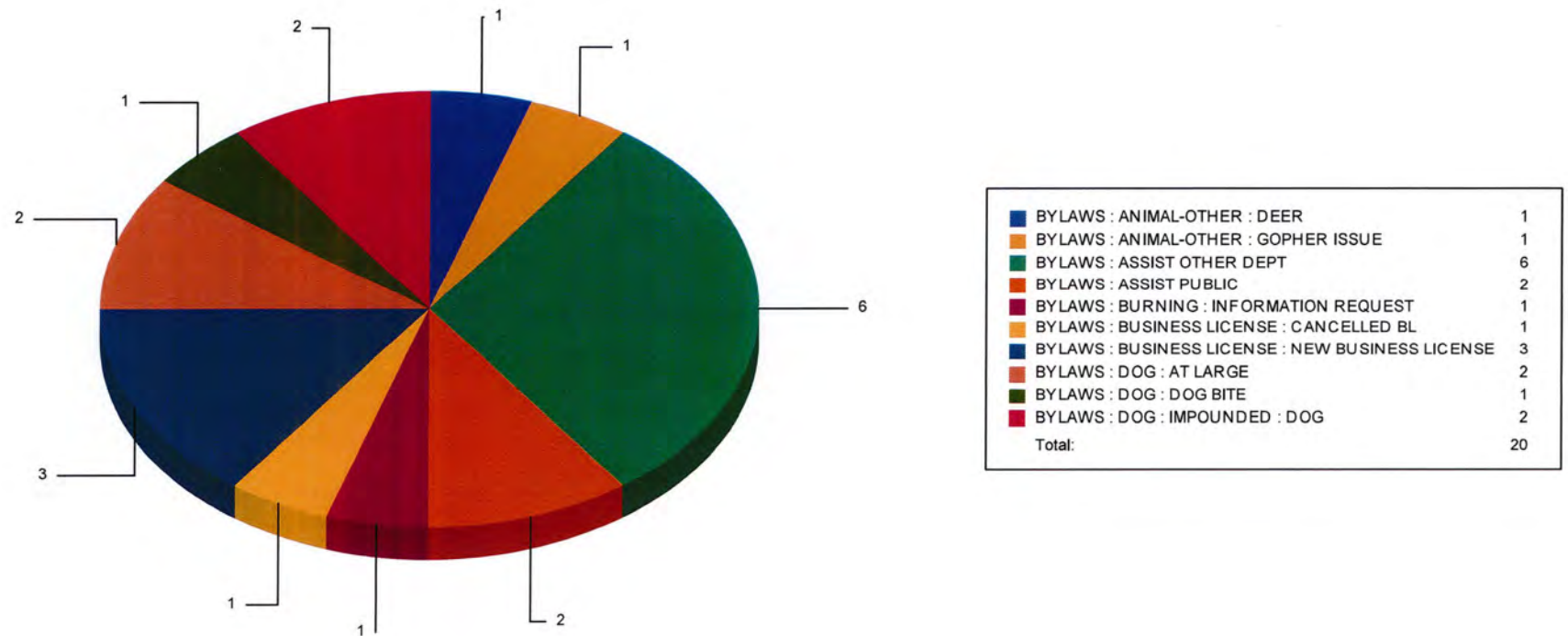
Attached Report

Town of Redcliff

MONTHLY REPORT Statistics from Occurred Date: 3/1/2017 12:00:00AM to 3/31/2017 11:59:59PM

Case Report

Count of Incident Types



112 BYLAWS : ANIMAL-OTHER : DEER: 1 2%

Case Report

BYLAWS : ANIMAL-OTHER : GOPHER ISSUE: 1 2%

BYLAWS : ASSIST OTHER DEPT: 6 12%

BYLAWS : ASSIST PUBLIC: 2 4%

BYLAWS : BURNING : INFORMATION REQUEST: 1 2%

BYLAWS : BUSINESS LICENSE : CANCELLED BL: 1 2%

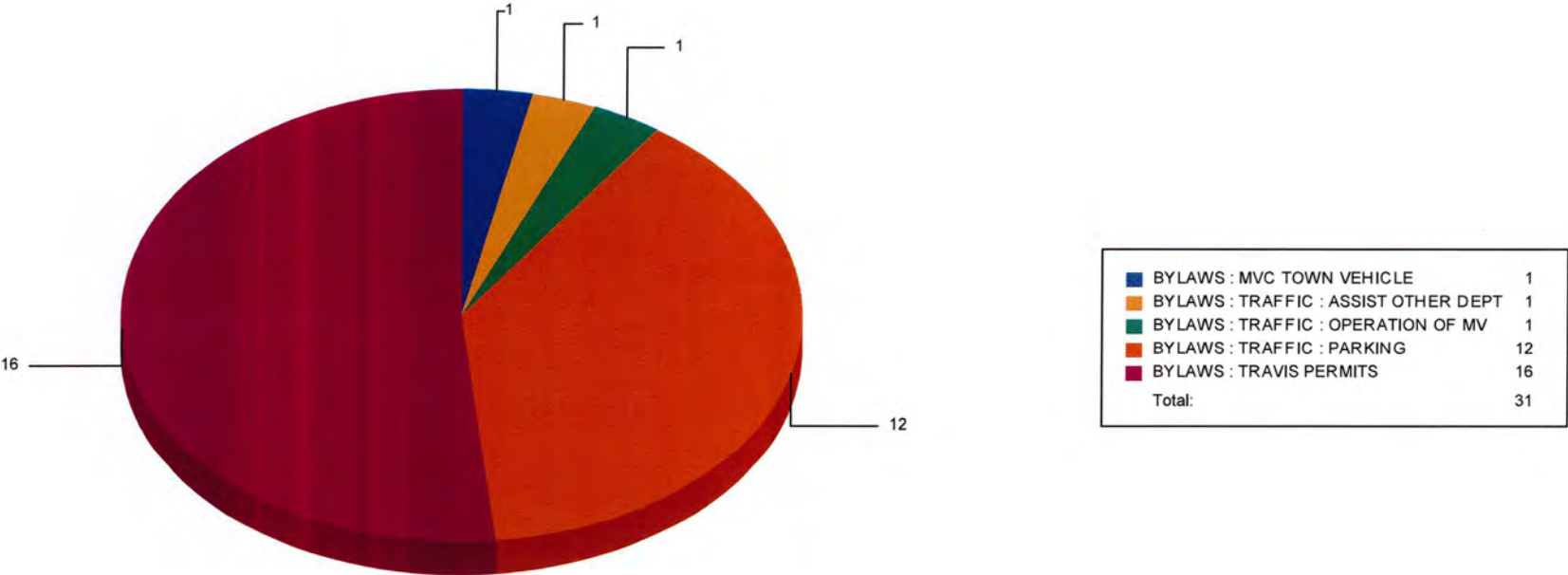
BYLAWS : BUSINESS LICENSE : NEW BUSINESS LICENSE: 3 6%

BYLAWS : DOG : AT LARGE: 2 4%

BYLAWS : DOG : DOG BITE: 1 2%

BYLAWS : DOG : IMPOUNDED : DOG: 2 4%

Count of Incident Types



BYLAWS : MVC TOWN VEHICLE: 1 2%	
BYLAWS : TRAFFIC : ASSIST OTHER DEPT: 1 2%	
BYLAWS : TRAFFIC : OPERATION OF MV: 1 2%	
BYLAWS : TRAFFIC : PARKING: 12 24%	

114

Case Report

BYLAWS : TRAVIS PERMITS: 16 31%

Grand Total: 100.00% Total # of Incident Types Reported: 51

PUBLIC SERVICES

Water and Sewer Utilities

Utility Services have:

- Been installing several radio reads for use with new meter reading equipment
- Completed sewer camera jobs as requested
- Been flushing sewer mains
- Completed several locate requests
- Completed several curb stop repairs
- Completed water treatment daily duties
- Completed several sign on/off

Municipal Works

Municipal Works have:

- Been training on new Grader
- Been conducting garbage bin repairs with lid repairs
- Conducted various Funeral interments
- Replaced or repaired multiple signs around town
- Sanded streets as needed
- Been blading gravel roads
- Repaired signs around town as needed
- Installed flag post at Town Hall
- Steamed iced up culverts
- Been repairing soft spots around town
- Continued street sweeping
- Conducted sewer repair at 209 1st SE
- Fenced off the sink hole in the coulee
- Been help mechanic with servicing of vehicles and minor repairs
- Hauled gravel to stock pile in yard
- Been repairing water leak at 531 2nd Street SE

Landfill

Landfill staff have:

- Been training new scale attendant
- Set up new metal recycling area
- Reviewed draft version of new safety manual
- Picked garbage inside landfill and in neighboring field after a wind event (on going)
- Clean scales (on going)
- Pulled leachate pump to clean and inspect. Removed hoses to thaw in shop
- Hauled cover soil (on going)
- Had Ridgeline haul in soil
- Conducted repairs to the Aljon (we have no support any more as company has gone under)

- Maintained roads inside landfill
- Equipment maintenance (on going)
- Started to build up ramp for new lift of garbage
- Cleaned out shop

PLANNING & ENGINEERING:

Priorities:

- Sanitary I&I Program
- Sanitary Trunk Investigation
- Slope failure repairs
- Regular staff meeting each week

Planning:

- Completion of the unfilled boxes of documents is underway using department admin staff.
- Updated the list of Land Use Bylaw issues that require addressing.
- New Agreements: Farwest requested a service agreement for 2014 SUB 02. Nothing has been heard from the developer.
- New Rock Development Agreement (Broadway Avenue Duplexes).
- Meadowlands Development Agreement (Burger King).

Engineering:

- Sewer System Bylaw review in progress.
- Off-site Levy Bylaw and Background Report: Calculations and back-up are being finalized and an amendment to the bylaw is being prepared.
- Inflow and Infiltration Study: On-going flow monitoring data capture in the NW lift station catchment area with the assistance of Public Service staff.
- Working on developing a public education and awareness program for the Town's Inflow and Infiltration.

Capital Projects:

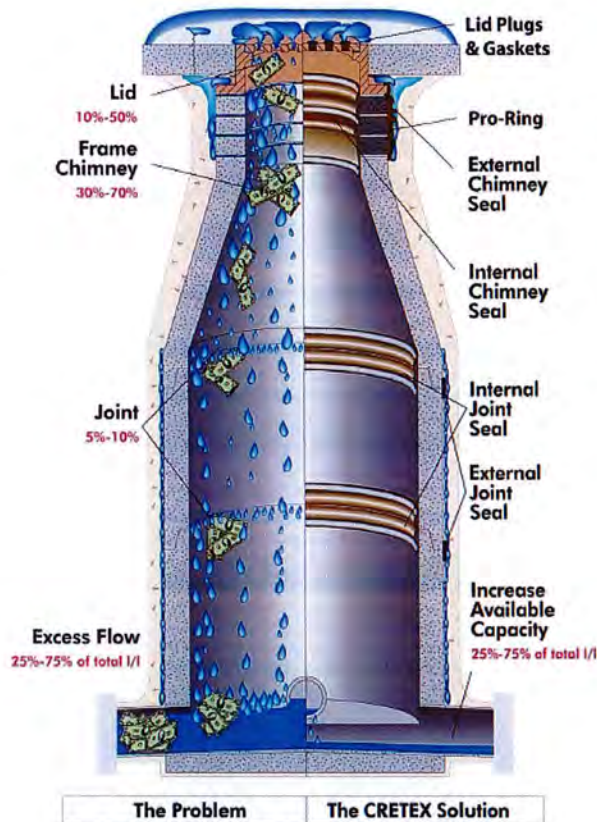
- Westside Slope failure mitigation: The new slide in the Westside area continues to move. It currently poses a public safety risk. The fence and signage have been installed, however, these do not fully mitigate the risk. A preliminary design of bank stabilization has been completed and a final design should be completed within the next two weeks.
- 3rd and 3rd Lift Station Upgrades: MPE is designing a storage tank for this lift station. 75% design review has been completed.
- Sanitary Sewer Improvements: Planning and Engineering have identified manholes to have lid pans installed in the next couple of months by the Public Services Department. We will also be purchasing some of the internal chimney seals to test them in manholes that are highly susceptible to water. The cost of the lid pans is approximately \$80.00 a piece and the internal chimney seals are about \$600.00 a piece. The graphic below was taken from a

manufactures website. It gives an idea of what kind of reductions that could potentially be seen in I&I by installing their products. Pans and lids have been ordered.

HOW MUCH IS THE I&I IN YOUR MANHOLE COSTING YOU?

The Problem

- Leaking Lid
- Leaking Frame & Chimney
- Structure loss in Chimney
- Leaking Barrel Joints
- Leaking Pipe Joints



The CRETEX Solution

- Internal Chimney Seals
- External Chimney Seals
- PRO-RING
- Easy Seal SG
- Internal Joint Seals
- External Joint Wrap
- HydraTite Pipe Joint Seals
- Inflow Dish
- Lid Plugs

Planning and Engineering has become aware of an elastomeric check valve that has no mechanical components and is designed to be installed in sanitary sewer mains. We are looking into acquiring a couple of the valves for installation in the sewer collection system to automatically allow for isolation of parts of the collection system from other parts of the collection system during extreme wet weather incidences.

FINANCE AND ADMINISTRATION

- 2016 Audited Financial Statements presented to Council for approval at the April 24, 2017 meeting.
- 2016 Final Budgets presented to Council for approval at the April 24, 2017 meeting.
- Preparing for grant reporting for various projects.
- Preparing 2016 Tax Bylaw.
- Preparing final close of 2016 General Ledger.
- In process of Electronic Timesheet Module for payroll.

LEGISLATIVE & LAND SERVICES

- Ongoing inquires re: land sales – one sale in 2017 to date.
- Council agenda preparation & follow up. Department Head meetings pre/post meeting.
- Park Enterprises continues to work on closing the remaining open permits from 2007-2011. Two files remain open.
- Ongoing Legal File Review. Compiling information as requested.
- Review & preparation with regard to 2017 Municipal Election.
- Completed / submitted to Safety Codes Council the Internal Safety Codes Permit Audit.
- Reviewing status of policies, procedures, bylaws and agreements.
- Ongoing conversion of minutes, bylaw and agreements to digital.
- Attended the Strategic Planning Session held April 1, 2017.
- A Medicine Hat College Administrative Student is completing a 10 day practicum with the Legislative Department.

COUNCILLOR REPORT TO COUNCIL APRIL 24, 2017

REPORT FROM COUNCILLOR:

Chéré Brown

March 16 & 17
2017

Canadian Badlands Conference & AGM

Jan Montgomery talked about doing what you are passionate about and to not give up no matter what happens or is said. You are in charge of your destiny. He won a Gold medal in Skelton at the 2010 Vancouver Olympics and hosts Canada's Amazing Race.

Badlands Website has a Template/Inventory List to follow for Municipalities to track Asset Inventories.

Badlands now has a \$20,000.00 fund for Municipalities to help market/advertise their local events.

Tom Jackson of Spirit of the Badlands toured the Badlands area last year and spoke/storytelling about those experiences here at the Badlands Conference. The Spirit of the land, animals, people and stories.

Badlands Tourism Toolkit helps you to generate and assess tourism in your community.

Doug Griffiths - Author and Former MLA. Thirteen ways to kill your Community. Talked about targeting specific things/people. Don't say you have everything or do everything.

Passion Play August 25 - Country Legends Show
 September - Blues Band Show

2018 Canadian Badlands Conference and AGM in Medicine Hat.

COUNCIL IMPORTANT MEETINGS AND EVENTS

Date	Meeting / Event	Where / Information
April 22 - 29, 2017	50 th Annual Pitch In Week	Various Locations in Redcliff
Friday, April 28, 2017	30 th Annual Volunteer of the Year Recognition & Awards Celebration	Harmony Hall Doors Open 6:00 p.m. Dinner at 6:30 p.m.
Thursday, June 1, 2017	Council / Staff Golf Event	Riverview Golf Club