



COUNCIL MEETING

MONDAY, APRIL 25, 2016

7:00 P.M.

**FOR THE REGULAR MEETING OF THE REDCLIFF TOWN COUNCIL
MONDAY, APRIL 25, 2016 – 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 February 29, 2016 *	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 11, 2016 *	For Adoption
B) Redcliff Family and Community Support Services meeting held on April 12, 2016 *	For information
C) Redcliff Senior Citizens Business meeting held April 7, 2016 *	For Information
D) Subdivision & Development Appeal Board hearing held March 29, 2016 *	For Information
4. BYLAWS	
A) Bylaw 1830/2016, Annual Reserve Allocation Bylaw *	1 st Reading

5. REQUESTS FOR DECISION

- | | |
|--|-------------------|
| A) Budget 2016 *
Re: Final Approval | For Approval |
| B) Development Referral from Cypress County *
Re: Cypress County Application 16 / 48 | For Consideration |

6. CORRESPONDENCE

- | | |
|--|-----------------|
| A) High River *
Re: Disaster Recovery Program (DRP) * | For Information |
| B) TransCanada Pipelines Limited *
Re: Medicine Hat Compressor Station | For Information |
| C) Partners for the Saskatchewan River Basin *
Re: Membership | For Information |
| D) Town of Taber *
Re: Request for Support for Funding Application | For Information |

7. OTHER

- | | |
|--|-----------------|
| A) Municipal Manager Report to Council April 25, 2016 * | For Information |
| B) Mayor's Report to Council April 25, 2016 * | For Information |
| C) Council Reports April 25, 2016
i) Councillor Larry Leipert written report *
ii) Councillor Jim Steinke verbal report | For Information |
| D) Council Important Meetings & Events April 25, 2016 * | For Information |

8. RECESS

9. IN CAMERA

- | |
|---|
| A) Legal (1) |
| B) Labour (2) |
| C) Intergovernmental Relations (FOIP S.21) |

10. ADJOURN

ACCOUNTS PAYABLE CHEQUE LIST**COUNCIL MEETING APRIL 25, 2016**

CHEQUE #	VENDOR	DESCRIPTION	AMOUNT
79748	ACTION PARTS	PUMP, LIGHT, FILTERS, BELTS, PADS, CAPS	\$537.63
79749	THE BOLT SUPPLY HOUSE	BOLTS, NUTS, WASHERS	\$63.68
79750	BRANDT TRACTOR	BELT, IDLER, TENSIONER	\$457.38
79751	CANADIAN LINEN & UNIFORM	COVERALLS AND TOWELS	\$21.42
79752	CHAMCO	RAW WATER PUMP REPAIR	\$1,052.58
79753	CITY OF MEDICINE HAT	CITY UTILITIES	\$2,009.23
79754	CLOVERDALE PAINT	ROAD PAINT	\$820.90
79755	CANADIAN PACIFIC RAILWAY	FLASHER CONTRACT	\$621.00
79756	EPCOR	LANDFILL UTILITIES	\$162.06
79757	FARMLAND	HOSE, COUPLERS, TIPS	\$90.99
79758	FORM-TECH MACHINING	WELD SPROCKETS	\$89.25
79759	DEAN HARRISON	REIMBURSE PARK PASS	\$54.00
79760	HARV'S JANITORIAL	JANITORIAL SERVICES	\$3,948.00
79761	REDCLIFF HOME HARDWARE	ELBOW, ADAPTER, COUPLING, BUSHING	\$121.04
79762	JOE JOHNSON	HYDRAULIC FILTER	\$169.30
79763	KAIZEN LAB	THM TESTING	\$483.00
79764	KIRK'S MIDWAY TIRE	FLAT REPAIR	\$15.75
79765	MCL - WASTE MANAGEMENT	FILTERS, CABLES, LABOUR	\$2,392.55
79766	PAD-CAR MECHANICAL	HVAC MAINTENANCE	\$398.08
79767	SUNCOR	FUEL	\$1,530.48
79768	PITNEY WORKS	FOLDER/STUFFER CONTRACT	\$151.50
79769	PRIME PRINTING	BLANK PURCHASE ORDERS & CHEQUES	\$987.00
79770	RECEIVER GENERAL	STATUTORY DEDUCTIONS	\$31,257.99
79771	ROSENAU	TRANSPORT CYLINDERS	\$192.71
79772	SANATEC	PUMP LANDFILL SEPTIC TANK	\$141.75
79773	SECUTEK	FIRE HALL ALARM	\$65.99
79774	SNAP ON TOOLS	A/C TOOLS FOR SHOP	\$4,867.63
79775	SUMMIT MOTORS	GROMMETS, TAIL LAMP, BACK UP LAMP	\$221.82
79776	TELUS	PHONE SERVICE	\$38.02
79777	TELUS MOBILITY	CELL PHONE SERVICE	\$242.86
79778	TRIPLE R EXPRESS	TRANSPORT BOX OF PARTS	\$103.95
79779	MBSI CANADA	HOSTED BACK UP	\$1,071.00
79780	BERT'S VACUUMS	PAPER TOWEL	\$40.95
79781	TOWN OF REDCLIFF	LANDFILL TONNAGE	\$6,488.62
79782	UNITED RENTALS	COMPRESSOR OIL	\$266.92
79783	WALBERGER, ROBERT	ASET MEMBERSHIP DUES	\$315.00
79784	WESTERN DIESEL WHOLESALE	SEAL KITS	\$386.85
79785	WOLSLEY	ADAPTER, CURB STOPS, SADDLE, BUSHINGS	\$987.92
79786	XEROX	PHOTOCOPIER MAINTENANCE	\$336.64
79787	A&B STEEL	GREASE GUN	\$418.95
79788	BOUNDARY EQUIPMENT	WAFFER POLY	\$826.09
79789	CANADIAN LINEN UNIFORM	COVERALLS AND TOWELS	\$21.42
79790	CITY OF MEDICINE HAT	CITY UTILITIES, SEWAGE OUTLAY	\$59,180.67
79791	CIVILTEC	NORTHWEST LIFT STATION	\$5,559.91
79792	COMMUNITY GARDEN ADVISORY	UTILITY REFUND	\$593.22

79793	FARMLAND	HYDRAULIC HOSE & TIP	\$85.24
79794	FORAN EQUIPMENT	SLOPE REMEDIATION	\$43,459.84
79795	FORTY MILE	LANDFILL UTILITIES	\$147.67
79796	FOX ENERGY	SIGNS	\$280.19
79797	REDCLIFF HOME HARDWARE	GARBAGE BAGS	\$88.17
79798	HYDRODIG	HYDROVAC	\$483.00
79799	JACOB'S WELDING	REPAIR WIND SCREEN, WELD BRUSHES & FRAME	\$2,412.90
79800	JOE JOHNSON	SUPER SMOKER	\$2,914.96
79801	LETHBRIDGE HERALD	MARCH ADVERTISING	\$612.86
79802	MEDICINE HAT NEWS	MARCH ADVERTISING	\$2,358.72
79803	SHAW	INTERNET SERVICE	\$261.19
79804	MS MUNICIPAL SOLUTION	CONTRACTED LABOUR	\$9,743.42
79805	NAPA AUTO PARTS	AIR FILTERS	\$126.54
79806	SUNCOR	FUEL	\$1,137.61
79807	PUROLATOR	TRANSPORT PACKAGES	\$58.92
79808	RECEIVER GENERAL	1ST QTR FIRE PAY	\$148.75
79809	RODEO FORD	CONNECTOR, SCREEN, GASKET, SEAL	\$139.01
79810	ROY'S WOOD SHOP	LUMBER	\$130.20
79811	SUPERIOR TRUCK EQUIPMENT	GARBAGE TRUCK	\$275,647.20
79812	TELUS COMMUNICATION	PHONE SERVICE	\$20.60
79813	TELUS MOBILITY	CELL PHONE SERVICE	\$225.48
79814	APPLIED INDUSTRIAL TECHNOLOGY	CHAIN, SPROCKET, BEARINGS, HUBS	\$158.22
79815	BERT'S VACCUM & EQUIPMENT	ADAPTER	\$44.52
79816	FRANZ, KIM	REFUND FACILITY KEY DEPOSIT	\$150.00
79817	ALBERTA WINTER GAMES	SPONSORSHIP OF 2016 AB WINTER GAMES	\$1,000.00
79818	REIS, SUSAN	REFUND COA - INACTIVE UTILITY ACCOUNT	\$10.03
79819	GAMZEZ, KYLE	REFUND COA - INACTIVE UTILITY ACCOUNT	\$10.26
79820	WEIR CONSTRUCTION	REFUND DEPOSIT - INACTIVE UTILITY ACCOUNT	\$100.00
79821	TRICO LIGHTING	BULBS	\$104.98
79822	WORKER'S COMPENSATION	APRIL INSTALLMENT	\$3,463.75
75 CHEQUES TOTAL:			\$475,327.93

BANK SUMMARY FOR FEBRUARY 29, 2016

GENERAL BANK ACCOUNT

5.12.02.121.000

BALANCE FORWARD	3,274,770.31
DAILY DEPOSITS	302,604.79
DIRECT DEPOSITS	544,189.88
GOV'T GRANT	0.00
INTEREST EARNED	1,885.38
T-BILL REDEMPTIONS	0.00
OTHER DIRECT DEPOSITS	26,995.21
SUBTOTAL	875,675.26
CHEQUES	-876,591.89
ASFF QUARTERLY PAYMENTS	-5,013.30
DEBENTURE PAYMENTS	0.00
T-BILL PURCHASES	0.00
NSF CHEQUES	0.00
OTHER DIRECT WITHDRAWALS	-203,211.24
SUBTOTAL	-1,084,816.43
TOTAL	3,065,629.14
BANK CLOSING BALANCE	3,246,662.52
ADD:O/S DEPOSITS	0.00
LESS:O/S CHEQUES	-181,033.38
TOTAL	3,065,629.14

INVESTMENTS

CIBC PREMIUM T-BILL FUND	5.12.02.321.000	7,915,619.43
CCU SHORT TERM INVEST/LANDFILL	5.12.02.126.000	1,520,962.68
TOTAL INVESTMENTS		9,436,582.11
TOTAL CASH & INVESTMENTS		12,502,211.25

Financial Statements of

TOWN OF REDCLIFF

Year ended December 31, 2015

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, 2015 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



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

Telephone (403) 380-5700
Fax (403) 380-5760
Internet www.kpmg.ca

INDEPENDENT AUDITORS' REPORT

To the Members of Council of the of Town of Redcliff

We have audited the accompanying financial statements of Town of Redcliff, which comprise the statement of financial position as at December 31, 2015, 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 Town of Redcliff as at December 31, 2015, 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

April 25, 2016

Lethbridge, Canada

TOWN OF REDCLIFF

Statement of Financial Position

December 31, 2015, with comparative information for 2014

	2015	2014
Financial Assets:		
Cash and cash equivalents (note 3)	\$ 11,063,908	\$ 9,686,642
Receivables		
Trade and other receivables	1,452,680	4,546,854
Taxes and grants in place of taxes receivable (note 4)	4,104,176	4,594,589
Loans receivable (note 5)	819,531	965,832
Land held for resale	1,176,945	1,291,590
Other inventories for resale	23,912	23,968
	<u>18,641,152</u>	<u>21,109,475</u>
Financial Liabilities:		
Accounts payable and accrued liabilities	1,900,132	1,254,706
Employee benefit obligation	118,142	101,826
Deferred revenue (note 8)	1,141,936	1,484,014
Long-term debt (note 9)	7,714,314	4,627,707
	<u>10,874,524</u>	<u>7,468,253</u>
Net financial assets	7,766,628	13,641,222
Non-Financial Assets:		
Tangible capital assets (note 7 and Schedule 6)	87,039,405	77,440,553
Prepaid expenses and deposits	112,756	32,134
Inventory held for consumption (note 6)	152,601	90,558
	<u>87,304,762</u>	<u>77,563,245</u>
Contingent liabilities (note 15)		
Accumulated surplus (note 11 and Schedule 3)	\$ 95,071,390	\$ 91,204,467

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Statement of Operations and Accumulated Surplus

Year ended December 31, 2015, with comparative information for 2014

	Budget	2015	2014
Revenues:			
Net municipal taxes (Schedule 4)	\$ 5,452,984	\$ 5,031,992	\$ 4,824,122
User fees and sale of goods	4,334,004	4,993,912	4,083,691
Government transfers for operating (Schedule 1)	2,115,754	543,715	540,793
Investment income	50,000	77,456	107,320
Other	13,700	59,193	87,721
Rentals	175,500	158,106	169,577
Penalties and cost of taxes	88,900	89,488	96,674
Total operating revenue	12,230,842	10,953,862	9,909,898
Expenses (Schedule 5):			
Legislative	139,780	143,388	134,804
Administration	1,235,282	968,047	1,386,102
Protective services	1,697,630	1,522,301	1,533,938
Transportation services	3,197,665	3,188,371	3,044,361
Water, wastewater, and waste management	2,978,865	2,878,301	2,469,824
Public health and welfare	253,699	243,308	226,531
Planning and development	563,684	739,246	621,289
Recreation and culture	1,321,567	1,156,536	1,088,994
Loss on disposal of capital assets	-	9,377	-
Total expenses	11,388,172	10,848,875	10,505,843
Excess of revenues over expenses from operations	842,670	104,987	(595,945)
Other:			
Government transfers for capital (Schedule 1)	1,682,000	3,761,936	3,406,894
Excess of revenues over expenses	2,524,670	3,866,923	2,810,949
Accumulated surplus, beginning of year	91,204,467	91,204,467	88,393,518
Accumulated surplus, end of year	\$ 93,729,137	\$ 95,071,390	\$ 91,204,467

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Statement of Changes in Net Financial Assets

Year ended December 31, 2015, with comparative information for 2014

	Budget	2015	2014
Excess of revenue over expenses	\$ 2,524,670	\$ 3,866,923	\$ 2,810,949
Acquisition of tangible capital assets	(2,352,000)	(12,432,986)	(5,617,768)
Amortization of tangible capital assets	2,660,000	2,824,756	2,784,477
Loss on sale of tangible capital assets	-	9,377	-
	2,832,670	(5,731,930)	(22,342)
Acquisition of prepaid assets	-	(76,290)	(8,117)
Acquisition of prepaid expenses and deposits	-	(112,756)	(21,073)
Consumption of inventory	-	25,309	17,757
Use of prepaid expenses and deposits	-	21,073	76,536
	-	(142,664)	65,103
Change in net financial assets	2,832,670	(5,874,594)	42,761
Net financial assets, beginning of year	13,641,222	13,641,222	13,598,461
Net financial assets, end of year	\$ 16,473,892	\$ 7,766,628	\$ 13,641,222

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Statement of Cash Flows

Year ended December 31, 2015, with comparative information for 2014

	2015	2014
Net inflow (outflow) of cash related to the following activities:		
Operating:		
Excess of revenues over expenses	\$ 3,866,923	\$ 2,810,949
Non-cash items included in excess of revenues over expenses:		
Amortization of tangible capital assets	2,824,756	2,784,477
Loss on disposal of tangible capital assets	9,377	-
Changes in non-cash assets and liabilities:		
Taxes and grants in place of taxes	2,525,444	389,738
Trade and other receivables	1,059,143	(2,525,586)
Loan receivable	146,301	(501,067)
Other inventory for resale	56	112
Inventory for consumption	(62,043)	9,640
Land held for resale	114,644	69,637
Employee benefit obligation	16,316	(18,310)
Deferred revenue	(191,058)	313,708
Prepaid expenses and deposits	(80,622)	55,463
Accounts payable and accrued liabilities	494,405	851,425
Debt charges recoverable	-	12,503
	10,723,642	4,252,689
Capital:		
Acquisition of tangible capital assets	(12,432,986)	(5,617,768)
Financing:		
Issuance of long-term debt	3,500,000	-
Repayment of long-term debt	(413,390)	(375,467)
	3,086,610	(375,467)
Changes in cash and cash equivalents during the year	1,377,266	(1,740,546)
Cash and cash equivalents, beginning of year	9,686,642	11,427,188
Cash and cash equivalents, end of year	\$ 11,063,908	\$ 9,686,642

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2015

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, 2015

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.

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2015

1. Significant accounting policies (continued):

(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.

(h) Contaminated Sites Liability:

On January 1, 2015, the County adopted PS3260 Liability for Contaminated Sites. The standard was applied on a retroactive basis and did not result in any adjustment to the financial liabilities, tangible capital assets or accumulated surplus of the Town.

(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

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2015

1. Significant accounting policies (continued):

(i) Non-financial assets (continued):

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

ii. Contribution of tangible capital assets

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and 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 2016, 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, 2015

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, 2015

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.

3. Cash and cash equivalents:

	2015	2014
Cash	\$ 3,465,834	\$ 478,670
Cash equivalents	7,598,074	9,207,972
	<u>\$ 11,063,908</u>	<u>\$ 9,686,642</u>

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, 2015

4. Taxes and grants in place of taxes receivable:

	2015	2014
Current taxes and grants in place of taxes	\$ 259,095	\$ 305,955
Local improvement taxes receivable	3,741,002	4,188,320
Arrears taxes	104,079	100,314
	\$ 4,104,176	\$ 4,594,589

5. Loans receivable:

	2015	2014
Redcliff Cypress Regional Waste Management Authority:		
- Capital	\$ 567,975	\$ 704,000
- Operating	39,421	29,383
Cypress View Foundation	166,591	182,449
Riverview Golf Club	45,544	50,000
	\$ 819,531	\$ 965,832

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, 2015

6. Inventory for consumption:

	2015	2014
General	\$ 53,032	\$ 51,135
Water supplies	99,569	39,423
	\$ 152,601	\$ 90,558

7. Tangible capital assets:

	2015	2014
Net book value:		
Construction in progress	\$ 19,971,565	\$ 11,104,755
Land	4,956,758	4,956,758
Land improvements	1,395,582	453,961
Buildings	4,044,300	4,182,677
Engineered structures	53,542,297	53,710,700
Machinery and equipment	2,199,236	2,404,344
Vehicles	929,667	627,358
	\$ 87,039,405	\$ 77,440,553

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2015

8. Deferred revenue:

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

	2015	2014
Provincial government transfers:		
Municipal sustainability initiative - Capital	\$ 409,418	\$ -
Flood recovery erosion control (FREC)	224,217	1,145,627
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	-
	833,166	1,327,503
Other deferred revenue:		
Prepaid deposits	24,405	5,490
Prepaid property taxes	284,365	151,021
	\$ 1,141,936	\$ 1,484,014

Continuity of deferred revenue is as follows:

	2015	2014
Deferred revenue, beginning of year	\$ 1,484,014	\$ 1,019,285
Amounts received in the year:		
Operating	532,528	453,836
Capital	3,266,246	3,802,069
Other	308,770	156,511
	4,107,544	4,412,416
Amounts recognized in revenue during the year:		
Operating	(514,873)	(540,793)
Capital	(3,778,238)	(3,406,894)
Other	(156,511)	-
	(4,449,622)	(3,947,687)
Deferred revenue balance, end of year	\$ 1,141,936	\$ 1,484,014

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2015

9. Long-term debt:

	2015	2014
Tax supported debentures – capital	\$ 7,714,314	\$ 4,627,707

Principal and interest repayments are as follows:

	Principal	Interest	Total
2016	\$ 474,483	\$ 281,887	\$ 756,370
2017	467,210	260,336	727,546
2018	484,526	239,391	723,917
2019	418,011	217,676	635,687
2020	427,439	199,917	627,356
Thereafter	5,442,645	1,392,519	6,835,164
	\$ 7,714,314	\$ 2,591,726	\$ 10,306,040

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 (2014 – 2.94% to 8.50%), before provincial subsidy, and mature at various dates from 2017 through to 2040. The average annual interest rate is 4.57% for 2015 (4.57% for 2014). Debenture debt is issued on the credit and security of Town of Redcliff at large.

Interest on long term debt amounted to \$279,490 (2014 - \$220,796) 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, 2015

10. Debt limits:

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

	2015	2014
Total debt limit	\$ 14,764,847	\$ 15,555,970
Total long term debt	(7,714,314)	(4,627,707)
Debt limit unused	7,050,533	10,928,263
Debt servicing limit	2,738,466	2,592,662
Debt servicing	(756,370)	(560,405)
Amount of debt servicing unused	\$ 1,982,096	\$ 2,032,257

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, 2015

11. Accumulated surplus

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

	2015	2014
Reserves:		
Operating reserves:		
Operating contingency	\$ 95,804	\$ 119,125
Tax stabilization	562,629	722,178
ALARIE	42,675	42,448
Legal and labour	89,775	89,297
Silent auction	4,216	4,194
100th anniversary	62,905	62,570
	858,004	1,039,812
Restricted surplus:		
Purchasing	1,082,997	2,073,433
Road maintenance	85,059	97,278
Storm system	52,865	57,583
Water system	465,685	2,575,174
Sanitary system	409,664	371,979
Garbage machine and equipment	907,526	482,687
Municipal reserve	57,172	56,867
Land development	1,799,244	1,606,936
Infrastructure capacity fee	19,040	-
Post construction engineering	127,824	127,140
	5,007,076	7,449,077
Unrestricted surplus	9,881,219	9,902,732
Equity in tangible capital asset	79,325,091	72,812,846
	\$ 95,071,390	\$ 91,204,467

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2015

(continued):

	2015	2014
Equity in tangible capital assets:		
Tangible capital assets (Schedule 6)	\$ 129,481,695	\$ 117,285,412
Accumulated amortization (Schedule 6)	(42,442,290)	(39,844,859)
Loans related to capital assets	(7,714,314)	(4,627,707)
	\$ 79,325,091	\$ 72,812,846

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2015

12. 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, 2015

12. 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, 2015

13. Salary and benefits disclosure:

	Benefits and		Total 2015	Total 2014
	Salaries (1)	Allowances (2)		
Mayor Reimer	\$ 25,740	\$ 141	\$ 25,881	\$ 25,581
Councilor Brown	13,615	438	14,053	13,975
Councilor Crozier	13,390	2,107	15,497	15,750
Councilor Kilpatrick	12,790	2,077	14,867	15,920
Councilor Leipert	12,640	246	12,886	13,503
Councilor Solberg	13,390	427	13,817	13,674
Councilor Steinke	13,465	741	14,206	15,003
	\$ 105,030	\$ 6,177	\$ 111,207	\$ 113,406
Town Manager	\$ 127,427	\$ 28,476	\$ 155,903	\$ 129,931
Designated Officers (4 positions)	\$ 265,683	\$ 49,565	\$ 315,248	\$ 399,336

- 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, 2015

14. 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 237,612 people and about 423 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 2014) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 15.84% (15.84% in 2014) on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 10.39% (10.39% in 2014) of pensionable salary up to the year's maximum pensionable salary and 14.84% (14.84% in 2014) on pensionable salary above this amount.

Total current service contributions by the Town to the LAPP in 2015 were \$232,862 (2014 - \$222,974). Total current service contributions by the employees of the Town to the LAPP in 2015 were \$213,950 (2014 - \$204,782).

LAPP reported a deficiency of \$2.45 billion in 2014 (2013 - \$4.86 billion).

15. 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, 2015. 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, 2015

16. 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, 2015

17. Budget:

The budget information was approved by council on April 27, 2015.

18. Approval of financial statements:

Council and Management approved these financial statements.

19. Comparative information:

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

TOWN OF REDCLIFF

Schedule 1 - Schedule of Government Transfers

Year ended December 31, 2015, with comparative information for 2014

	Budget	2015	2014
Transfers for operating:			
Federal government	\$ 1,000	\$ -	\$ 47,401
Provincial government	2,104,054	531,475	482,682
Other local government	10,700	12,240	10,710
	2,115,754	543,715	540,793
Transfers for capital:			
Provincial government	1,682,000	3,761,936	3,406,894
Total government transfers	\$ 3,797,754	\$ 4,305,651	\$ 3,947,687

TOWN OF REDCLIFF

Schedule 2 - Schedule of Segmented Disclosures

Year ended December 31, 2015, with comparative information for 2014

	General government	Protective services	Transportation services	Planning and development	Recreation and culture	Environmental services	Public health and welfare	Total 2015	Total 2014
Revenue:									
Net municipal taxes	5,031,992	-	-	-	-	-	-	5,031,992	4,824,122
User fees & sales of goods	63,868	125,708	17,592	694,810	253,726	3,800,975	37,233	4,993,912	4,083,691
Penalties, fees & permits	70,923	-	-	-	-	18,565	-	89,488	96,674
Investment income	77,456	-	-	-	-	-	-	77,456	107,320
Other	10,614	-	25,002	19,040	2,000	-	2,537	59,193	87,721
Rentals	-	127,572	-	30,534	-	-	-	158,106	169,577
Government transfers	69,173	344,704	1,826,711	-	12,540	1,935,225	117,298	4,305,651	3,947,687
	5,324,026	597,984	1,869,305	744,384	268,266	5,754,765	157,068	14,715,798	13,316,792
Expenses:									
Salaries & wages	703,490	273,035	663,027	268,684	532,103	777,400	95,666	3,313,405	3,019,803
Contract & general services	544,175	75,702	298,312	448,259	118,926	163,176	49,504	1,698,054	1,574,848
Goods & supplies	27,782	1,070,898	262,463	4,476	160,868	865,362	69,374	2,461,223	2,627,309
Transfers to local Boards	20,000	-	-	-	206,659	-	27,556	254,215	270,143
Long-term debt interest	279,490	-	-	-	-	-	-	279,490	220,796
Other expenses	13,379	-	-	-	-	4,353	-	17,732	8,466
	1,588,316	1,419,635	1,223,802	721,419	1,018,556	1,810,291	242,100	8,024,119	7,721,365
Net revenue, before amortization	3,735,710	(821,651)	645,503	22,965	(750,290)	3,944,474	(85,032)	6,691,679	5,595,427
Amortization expense	54,122	102,666	1,964,570	17,827	138,027	546,336	1,208	2,824,756	2,784,478
Excess of revenue over expenses	3,681,588	(924,317)	(1,319,067)	5,138	(888,317)	3,398,138	(86,240)	3,866,923	2,810,949

TOWN OF REDCLIFF

Schedule 3 - Schedule of Changes in Accumulated Surplus

Year ended December 31, 2015, with comparative information for 2014

	Unrestricted surplus	Restricted surplus	Equity in tangible capital assets	2015	2014
Balance, beginning of year	\$ 9,902,732	\$ 8,488,889	\$ 72,812,846	\$ 91,204,467	\$ 88,393,518
Excess of revenues over expenses	3,866,923	-	-	3,866,923	2,810,949
Unrestricted funds designated for future use	(2,911,642)	2,911,642	-	-	-
Restricted funds used for operations	360,942	(360,942)	-	-	-
Restricted funds used for tangible capital assets	-	(5,174,509)	5,174,509	-	-
Current year funds used for tangible capital assets	(3,985,805)	-	3,985,805	-	-
Disposal of tangible capital assets	236,703	-	(236,703)	-	-
Annual amortization expense	2,824,756	-	(2,824,756)	-	-
Long term debt – capital	(413,390)	-	413,390	-	-
Change in accumulated surplus	(21,513)	(2,623,809)	6,512,245	3,866,923	2,810,949
Balance, end of year	\$ 9,881,219	\$ 5,865,080	\$ 79,325,091	\$ 95,071,390	\$ 91,204,467

TOWN OF REDCLIFF

Schedule 4 - Schedule of Net Municipal Taxes

Year ended December 31, 2015, with comparative information for 2014

	Budget	2015	2014
Taxation:			
Real property tax	\$ 6,888,701	\$ 6,856,493	\$ 6,660,889
Linear property tax	165,000	165,108	154,102
Local improvement tax	443,000	-	-
Other	-	-	3,345
	7,496,701	7,021,601	6,818,336
Requisitions:			
Alberta School Foundation Fund	1,977,581	1,923,473	1,926,657
Cypress View Senior Foundation	66,136	66,136	67,557
	2,043,717	1,989,609	1,994,214
Net municipal taxes	\$ 5,452,984	\$ 5,031,992	\$ 4,824,122

TOWN OF REDCLIFF

Schedule 5 - Schedule of Expenses by Object

Year ended December 31, 2015, with comparative information for 2014

	Budget	2015	2014
Expenses by object:			
Salaries, wages and benefits	\$ 3,547,179	\$ 3,313,405	\$ 3,019,803
Contracted and general services	1,809,957	1,698,054	1,574,848
Provisions for allowances	9,500	4,708	6,130
Materials, goods and utilities	2,899,542	2,461,223	2,627,309
Transfers to boards and organizations	253,726	254,215	270,143
Bank charges	3,330	3,647	2,337
Interest on long-term debt	204,938	279,490	220,796
Amortization of tangible capital assets	2,660,000	2,824,756	2,784,477
Loss on disposal of tangible capital assets	-	9,377	-
	\$ 11,388,172	\$ 10,848,875	\$ 10,505,843

TOWN OF REDCLIFF

Schedule 6 - Schedule of Tangible Capital Assets

Year ended December 31, 2015, with comparative information for 2014

	Construction in progress	Land	Land improvements	Buildings	Engineered structures	Machinery and equipment	Vehicles	2015	2014
Cost:									
Balance, beginning of year	\$ 11,104,755	\$ 4,956,758	\$ 594,625	\$ 7,075,480	\$ 87,533,385	\$ 4,236,689	\$ 1,783,720	\$ 117,285,412	\$ 111,667,644
Acquisition of tangible capital assets	8,866,810	-	994,741	-	2,153,334	110,945	307,156	12,432,986	5,617,768
Disposal of tangible capital assets	-	-	-	-	(236,703)	-	-	(236,703)	-
Balance, end 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	\$ 309,681,212
Accumulated amortization:									
Balance, beginning of year	\$ -	\$ -	\$ 140,664	\$ 2,892,803	\$ 33,822,685	\$ 1,832,345	\$ 1,156,362	\$ 39,844,859	\$ 37,060,381
Annual amortization	-	-	53,120	138,376	2,312,360	212,103	108,797	2,824,756	2,784,478
Accumulated amortization on disposals	-	-	-	-	(227,325)	-	-	(227,325)	-
Balance, end of year	\$ -	\$ -	\$ 193,784	\$ 3,031,179	\$ 35,907,720	\$ 2,044,448	\$ 1,265,159	\$ 42,442,290	\$ 39,844,859
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	\$ 77,440,553
2014 Net book value of tangible capital assets									
	\$ 11,104,755	\$ 4,956,758	\$ 453,961	\$ 4,182,677	\$ 53,710,700	\$ 2,404,344	\$ 627,358	\$ 77,440,553	

MUNICIPAL FINANCIAL INFORMATION RETURN

For the Year Ending December 31, 2015

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

Telephone (403) 380-5700
Fax (403) 380-5760
Internet www.kpmg.ca

Independent Auditors' Report

To the Mayor and Councillors of Town of Redcliff

We have audited the accompanying municipal financial information return of the Town of Redcliff for the year ended December 31, 2015. 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 25, 2016
Lethbridge, Canada

FINANCIAL POSITION

Schedule 9A

		Total 1
Assets	0010	
Cash and Temporary Investments	0020	11,063,908
Taxes and Grants in Place of Taxes Receivable	0030	
. Current	0040	4,000,097
. Arrears	0050	104,079
. Allowance	0060	
Receivable From Other Governments	0070	225,482
Loans Receivable	0080	819,531
Trade and Other Receivables	0090	1,227,198
Debt Charges Recoverable	0095	
Inventories Held for Resale	0130	
. Land	0140	1,176,945
. Other	0150	23,912
Long Term Investments	0170	
. Federal Government	0180	
. Provincial Government	0190	
. Local Governments	0200	
. Other	0210	
Other Current Assets	0230	
Other Long Term Assets	0240	
	0250	
Total Financial Assets	0260	18,641,152
Liabilities	0270	
Temporary Loans Payable	0280	
Payable To Other Governments	0290	
Accounts Payable & Accrued Liabilities	0300	1,900,132
Deposit Liabilities	0310	
Deferred Revenue	0340	1,141,936
Long Term Debt	0350	7,714,314
Other Current Liabilities	0360	118,142
Other Long Term Liabilities	0370	
	0380	
Total Liabilities	0390	10,874,524
	0395	
Net Financial Assets (Net Debt)	0395	7,766,628
Non Financial Assets		
Tangible Capital Assets	0400	87,039,405
Inventory for Consumption	0410	152,601
Prepaid Expenses	0420	112,756
Other	0430	
	0440	
Total Non-Financial Assets	0440	87,304,762
	0450	
Accumulated Surplus	0450	95,071,390

CHANGE IN ACCUMULATED SURPLUS

Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Surplus - Beginning of Year	0500	9,902,732	8,488,889	72,812,846	91,204,467
Net Revenue (Expense)	0505	3,866,923			3,866,923
Funds Designated For Future Use	0511	-2,911,642	2,911,642		
Restricted Funds - Used for Operations	0512	360,942	-360,942		
Restricted Funds - Used for TCA	0513		-5,174,509	5,174,509	
Current Year Funds Used for TCA	0514	-3,985,805		3,985,805	
Donated and Contributed TCA	0516				
Disposals of TCA	0517	236,703		-236,703	
Annual Amortization Expense	0518	2,824,756		-2,824,756	
Long Term Debt - Issued	0519				
Long Term Debt - Repaid	0521	-413,390		413,390	
Capital Debt - Used for TCA	0522				
	0523				
Other Adjustments	0524				
Accumulated Surplus - End of Year	0525	9,881,219	5,865,080	79,325,091	95,071,390

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

		Revenue	Expense
		1	2
Total General	0700	5,031,992	
Function	0710		1150
General Government	0720		1160
Council and Other Legislative	0730		1170 143,389
General Administration	0740	292,034	1180 3,749,067
Other General Government	0750		1190
Protective Services	0760		1200
Police	0770	510,817	1210 961,981
Fire	0780	30	1220 147,630
Disaster and Emergency Measures	0790		1230 70,019
Ambulance and First Aid	0800		1240
Bylaws Enforcement	0810	87,136	1250 240,005
Other Protective Services	0820		1260
Transportation	0830		1270
Common and Equipment Pool	0840	660	1280 381,154
Roads, Streets, Walks, Lighting	0850	260,867	1290 760,282
Airport	0860		1300
Public Transit	0870		1310
Storm Sewers and Drainage	0880	1,607,778	1320 81,356
Other Transportation	0890		1330
Environmental Use and Protection	0900		1340
Water Supply and Distribution	0910	3,932,074	1350 1,107,409
Wastewater Treatment and Disposal	0920	1,296,541	1360 902,350
Waste Management	0930	526,150	1370 322,206
Other Environmental Use and Protection	0940		1380
Public Health and Welfare	0950		1390
Family and Community Support	0960	127,837	1400 160,221
Day Care	0970		1410
Cemeteries and Crematoriums	0980	29,231	1420 21,980
Other Public Health and Welfare	0990		1430 59,900
Planning and Development	1000		1440
Land Use Planning, Zoning and Development	1010	13,563	1450 307,296
Economic/Agricultural Development	1020		1460
Subdivision Land and Development	1030	700,287	1470 414,123
Public Housing Operations	1040		1480
Land, Housing and Building Rentals	1050	30,534	1490
Other Planning and Development	1060		1500
Recreation and Culture	1070		1510
Recreation Boards	1080		1520 739,179
Parks and Recreation	1090	211,304	1530 279,328
Culture: Libraries, Museums, Halls	1100	56,963	1540
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	14,715,798	1580 10,848,875
Net Revenue/Expense			1590 3,866,923

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

	Total	
	1	
Revenues	1700	
Taxation and Grants in Place	1710	
Property (Net Municipal)	1720	5,031,992
Business	1730	
Business Revitalization Zone	1740	
Special	1750	
Well Drilling	1760	
Local Improvement	1770	
Sales To Other Governments	1790	3,195
Sales and User Charges	1800	4,820,628
Penalties and Costs on Taxes	1810	89,488
Licenses and Permits	1820	128,263
Fines	1830	41,826
Franchise and Concession Contracts	1840	
Returns on Investments	1850	77,456
Rentals	1860	158,106
Insurance Proceeds	1870	3,214
Net Gain on Sale of Tangible Capital Assets	1880	
Contributed and Donated Assets	1885	
Federal Government Unconditional Transfers	1890	
Federal Government Conditional Transfers	1900	
Provincial Government Unconditional Transfers	1910	4,293,411
Provincial Government Conditional Transfers	1920	
Local Government Transfers	1930	12,240
Transfers From Local Boards and Agencies	1940	
Developer Agreements and Levies	1960	19,040
Other Revenues	1970	36,939
Total Revenue	1980	14,715,798
Expenses	1990	
Salaries, Wages, and Benefits	2000	3,313,405
Contracted and General Services	2010	1,698,055
Purchases from Other Governments	2020	
Materials, Goods, Supplies, and Utilities	2030	2,461,223
Provision For Allowances	2040	4,707
Transfers to Other Governments	2050	
Transfers to Local Boards and Agencies	2060	254,215
Transfers to Individuals and Organizations	2070	
Bank Charges and Short Term Interest	2080	3,648
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	279,489
Amortization of Tangible Capital Assets	2110	2,824,756
Net Loss on Sale of Tangible Capital Assets	2125	9,377
Write Down of Tangible Capital Assets	2127	
Other Expenditures	2130	
Total Expenses	2140	10,848,875
Net Revenue (Expense)	2150	3,866,923

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	19,457		54,122	
Other General Government.....	2230				
Protective Services	2240				
Police	2250			63,767	33,405
Fire	2260	30		38,899	2,043
Disaster and Emergency Measures	2270				
Ambulance and First Aid	2280				
Bylaws Enforcement	2290				
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool	2320	660			
Roads, Streets, Walks, Lighting	2330	12,210	223,655	1,964,570	155,346
Airport	2340				
Public Transit	2350				
Storm Sewers and Drainage	2360	4,722	1,603,056		47,741
Other Transportation	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution	2390	2,395,088	1,518,421	309,503	38,230
Wastewater Treatment and Disposal	2400	879,737	416,804	212,171	2,724
Waste Management	2410	526,150		24,662	
Other Environmental Use and Protection	2420				
Public Health and Welfare	2430				
Family and Community Support	2440	8,002		1,208	
Day Care	2450				
Cemeteries and Crematoriums	2460	29,231			
Other Public Health and Welfare	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development	2490				
Economic/Agricultural Development	2500				
Subdivision Land and Development	2510	10,368		17,827	
Public Housing Operations	2520				
Land, Housing and Building Rentals	2530				
Other Planning and Development.....	2540	681,247			
Recreation and Culture	2550				
Recreation Boards	2560				
Parks and Recreation	2570	197,064		138,027	
Culture: Libraries, Museums, Halls	2580				
Convention Centres	2590				
Other Recreation and Culture.....	2600	56,662			
Other Utilities	2605				
Gas	2606				
Electric	2607				
Other	2610				
Total	2620	4,820,628	3,761,936	2,824,756	279,489

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				
Other General Government	2730				
Protective Services	2740				
Police	2750				49,409
Fire	2760				3,022
Disaster and Emergency Measures	2770				
Ambulance and First Aid	2780				
Bylaws Enforcement	2790				
Other Protective Services	2800				
Transportation	2810				
Common and Equipment Pool	2820				
Roads, Streets, Walks, Lighting	2830	1,064,199			229,771
Airport	2840				
Public Transit	2850				
Storm Sewers and Drainage	2860	1,443,940			70,614
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890	8,866,810		3,500,000	56,545
Wastewater Treatment and Disposal	2900	895,955			4,029
Waste Management	2910				
Other Environmental Use and Protection	2920				
Public Health and Welfare	2930				
Family and Community Support	2940				
Day Care	2950				
Cemeteries and Crematoriums	2960				
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				
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	162,082			
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture	3100				
Other Utilities	3105				
Gas	3106				
Electric	3107				
Other	3110				
Total	3120	12,432,986		3,500,000	413,390

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	44,497,430	1,064,199	220,944	45,340,685
Light Rail Transit Systems.....	3202	17,949,241			17,949,241
Water Systems.....	3203	13,535,629			13,535,629
Wastewater Systems.....	3204	11,551,086	639,937	15,759	12,175,264
Storm Systems.....	3205		449,198		449,198
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures	3210	87,533,386	2,153,334	236,703	89,450,017
Construction In Progress.....	3219	11,104,755	8,866,810		19,971,565
Buildings	3220	7,075,480			7,075,480
Machinery and Equipment	3230	4,209,235	110,945		4,320,180
Land	3240	4,956,758			4,956,758
Land Improvements.....	3245	622,078	994,741		1,616,819
Vehicles	3250	1,783,720	307,156		2,090,876
Total Capital Property Cost	3260	117,285,412	12,432,986	236,703	129,481,695
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	23,627,637	1,697,215	220,786	25,104,066
Light Rail Transit Systems	3272	3,943,476			3,943,476
Water Systems	3273	4,461,813	252,481		4,714,294
Wastewater Systems	3274	1,789,759	195,690	6,539	1,978,910
Storm Systems	3275		166,974		166,974
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Engineered Structures	3280	33,822,685	2,312,360	227,325	35,907,720
Buildings	3290	2,892,803	138,376		3,031,179
Machinery and Equipment	3300	1,832,345	212,103		2,044,448
Land	3310				
Land Improvements.....	3315	140,664	53,120		193,784
Vehicles	3320	1,156,362	108,797		1,265,159
Total Accumulated Amortization	3330	39,844,859	2,824,756	227,325	42,442,290
Net Book Value of Capital Property	3340	77,440,553			87,039,405
Capital Long Term Debt (Net)	3350	4,627,707			7,714,314
Equity in Tangible Capital Assets	3400	72,812,846			79,325,091

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		4,091,469	4,091,469
Supported by Special Levies	3420			
Supported by Utility Rates	3430		3,622,845	3,622,845
Other	3440			
Total Long Term Debt Principal Balance	3450		7,714,314	7,714,314

LONG TERM DEBT SOURCES

Schedule 9I

		Operating Purposes 1	Capital Purposes 2	Total 3
Alberta Capital Finance Authority	3500		7,714,314	7,714,314
Canada Mortgage and Housing Corporation	3520			
Mortgage Borrowing	3600			
Other	3610			
Total Long Term Debt Principal Balance	3620		7,714,314	7,714,314

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

		Operating Purposes 1	Capital Purposes 2	Total 3
Principal Repayments by Year	3700			
Current + 1	3710		474,483	474,483
Current + 2	3720		467,210	467,210
Current + 3	3730		484,526	484,526
Current + 4	3740		418,011	418,011
Current + 5	3750		427,439	427,439
Thereafter	3760		5,442,645	5,442,645
Total Principal	3770		7,714,314	7,714,314
Interest by Year	3780			
Current + 1	3790		281,887	281,887
Current + 2	3800		260,336	260,336
Current + 3	3810		239,391	239,391
Current + 4	3820		217,676	217,676
Current + 5	3830		199,917	199,917
Thereafter	3840		1,392,519	1,392,519
Total Interest	3850		2,591,726	2,591,726

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	3,652,530		3,652,530
Non-Residential	3920			
Land and Improvements (Excluding M & E)	3935	3,026,295		3,026,295
Machinery and Equipment	3950	100,664		100,664
Linear Property	3960	165,109		165,109
Railway	3970	9,835		9,835
Farm Land	3980	67,168		67,168
Adjustments to Property Taxes	3990			
 Total Property Taxes and Grants In Place	4000	7,021,601		7,021,601
 Requisition Transfers	4010			
Education				
Residential/Farm Land	4031		1,181,295	
Non-Residential	4035		742,178	
Seniors Lodges	4090		66,136	
Other	4100			
Adjustments to Requisition Transfers	4110			
 Total Requisition Transfers	4120		1,989,609	
 Net Municipal Property Taxes and Grants In Place	4130		5,031,992	

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**

1

Debt Limit	5700	14,864,847
Total Debt	5710	7,714,314
Debt Service Limit	5720	2,477,475
Total Debt Service Costs	5730	756,370

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

4,627,704

Financial Statements of

**REDCLIFF CYPRESS
REGIONAL WASTE
MANAGEMENT AUTHORITY**

Years ended December 31, 2015

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, 2015 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

Mayor



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

Telephone (403) 380-5700
Fax (403) 380-5760
Internet www.kpmg.ca

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, 2015, December 31, 2014, and January 1, 2014 and the statements of operations and accumulated surplus, changes in net assets and cash flows for the years ended December 31, 2015 and December 31, 2014, 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, 2015, December 31, 2014 and January 1, 2014 and its results of operations and its cash flows for the years ended December 31, 2015 and December 31, 2014 in accordance with Canadian public sector accounting standards.



Page 2

Emphasis of Matter

We draw attention to Note 2 of the financial statements which describes the transition from Canadian accounting standards for not-for-profit organizations to the Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants

April 25, 2016

Lethbridge, Canada

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statement of Financial Position

December 31, 2015, with comparative information for December 31, 2014 and January 1, 2014

	December 31, 2015	December 31, 2014 (note 2)	January 1, 2014 (note 2)
Financial Assets:			
Cash and cash equivalents (note 4)	\$ 1,806,865	\$ 1,185,035	\$ 1,941,974
Accounts receivable	179,981	163,875	129,208
	<u>1,986,846</u>	<u>1,348,910</u>	<u>2,071,182</u>
Financial Liabilities:			
Accounts payable and accrued liabilities	85,135	86,945	88,570
Landfill post-closure liability (note 6)	737,643	687,643	634,560
Loan payable to Town of Redcliff (note 8)	567,975	704,000	275,082
Loan payable to Cypress County (note 8)	567,975	704,000	224,000
	<u>1,958,728</u>	<u>2,182,588</u>	<u>1,222,212</u>
Net financial asset (debt)	28,118	(833,678)	848,970
Non-Financial Assets:			
Tangible capital assets (note 5)	5,198,785	4,874,160	2,699,403
Inventory for consumption	20,294	8,077	10,443
	<u>5,219,079</u>	<u>4,882,237</u>	<u>2,709,846</u>
Accumulated surplus (note 7)	\$ 5,247,197	\$ 4,048,559	\$ 3,558,816

See accompanying notes to financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statement of Operations

Years ended December 31, 2015, with comparative information for 2014

	Budget	2015	2014 (note 2)
Revenue:			
Tonnage charge	\$ 1,370,000	\$ 1,432,862	\$ 1,316,309
Interest earned on reserve investment	15,000	8,423	9,433
Other revenue	12,900	9,000	10,934
Grant revenue	-	683,804	-
Total revenue	1,397,900	2,134,089	1,336,676
Expenses:			
Administrative and management	365,000	367,978	354,702
Contracted engineering	90,000	49,087	46,896
Contracted services	80,000	17,278	32,229
Fuel	120,000	73,207	121,247
Insurance	45,000	26,438	17,364
Interest on long-term debt	24,300	38,606	613
Office and general	16,650	10,459	9,216
Professional fees	4,500	2,600	4,500
Repairs and maintenance	73,500	71,398	53,930
Small tool and equipment	1,200	1,578	4,509
Utilities	5,700	6,067	4,884
Provision for landfill closure	-	50,000	53,083
Scale and equipment contract	35,000	23,682	4,418
Amortization of capital assets	112,500	197,073	139,342
Total expenses	973,350	935,451	846,933
Excess of revenue over expenses	424,550	1,198,638	489,743
Accumulated surplus, beginning of years	4,048,559	4,048,559	3,558,816
Accumulated surplus, end of year	\$ 4,473,109	\$ 5,247,197	\$ 4,048,559

See accompanying notes to financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statements of Changes in Net Financial Assets

Years ended December 31, 2015, with comparative information for 2014

	Budget	2015	2014 (note 2)
Excess of revenue over expenses	\$ 424,550	\$ 1,198,638	\$ 489,743
Acquisition of tangible capital assets	(421,000)	(521,698)	(2,314,099)
Amortization of tangible capital assets	112,500	197,073	139,342
Acquisition of inventory for consumption	-	(20,294)	(8,077)
Use of inventory for consumption	-	8,077	10,443
Change in net financial assets (debt)	116,050	861,796	(1,682,648)
Net financial asset (debt), beginning of year	(833,678)	(833,678)	848,970
Net financial asset (debt), end of year	\$ (717,628)	\$ 28,118	\$ (833,678)

See accompanying notes to financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statements of Cash Flows

Years ended December 31, 2015 and 2014

	2015	2014 (note 2)
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 1,198,638	\$ 489,743
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	197,073	139,342
Provision for landfill closure	50,000	53,083
Changes in non-cash assets and liabilities:		
Accounts receivable	(16,106)	(34,667)
Inventory	(12,217)	2,366
Accounts payable and accrued liabilities	(1,810)	(1,625)
	1,415,578	648,242
Financing:		
Proceeds from (repayment of) due to Town of Redcliff	(136,025)	428,918
Proceeds from (repayment of) due to Cypress County	(136,025)	480,000
	(272,050)	908,918
Investing:		
Purchase of tangible capital assets	(521,698)	(2,314,099)
Increase (decrease) in cash and cash equivalents	621,830	(756,939)
Cash and cash equivalents, beginning of years	1,185,035	1,941,974
Cash and cash equivalents, end of years	\$ 1,806,865	\$ 1,185,035

See accompanying notes to financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Years ended December 31, 2015

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)

Years ended December 31, 2015

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)

Years ended December 31, 2015

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. The Authority has elected to carry fixed income securities, including bonds and similar financial instruments at fair value.

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

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

(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)

Years ended December 31, 2015

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) Inventories:

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

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Years ended December 31, 2015

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) Inventory for consumption:

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

(m) Contaminated Sites:

On January 1, 2015, the Authority adopted PS 3260 Liability for Contaminated Sites. The standard was applied on a retroactive basis and did not result in any adjustment to the financial liabilities, tangible capital assets or accumulated surplus of the Authority.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Years ended December 31, 2015

2. Conversion to Public Sector Accounting Standards:

Commencing January 1, 2015, the Authority adopted the Canadian public sector accountings Standards (PSAS) as issued by the Public Sector accounting Board. In accordance with the Public Sector Accounting Standards Handbook Section 2125 (First-time Adoption) the date of the transition to PSAS is January 1, 2013 and the Authority has prepared and presented an opening statement of financial position at the date of transition. These financial statements are the first financial statements for which the Authority has applied the Canadian public Sector Accounting Standards. The impact of the conversion to PSAS is presented below.

In accordance with the requirements of PSAS Handbook Section 2125, the accounting policies as set out in Note 1 have been applied to all years presented. Adjustments resulting from the adoption of PSAS have been applied retrospectively excluding cases where optional exemptions were available under 2125. The authority has elected to adopt the exemption available under PSAS section 2125 for prospective application of the tangible capital asset impairment rules.

Landfill post closure liability

As previously reported under Canadian accounting standards for not-for-profit organizations (CNPO), December 31, 2014	\$	-
Adjustment		687,643

As restated under PSAS December 31, 2014	\$	687,643
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Landfill post closure liability

As previously reported under CNPO, January 1, 2014	\$	-
Adjustment		634,560

As restated under PSAS January 1, 2014	\$	634,560
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Excess of revenue over expenses

As previously reported under CNPO, December 31, 2014	\$	542,826
Adjustment		(53,083)

As restated under PSAS December 31, 2014	\$	489,743
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REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Years ended December 31, 2015

2. Conversion to Public Sector Accounting Standards (continued):

Accumulated surplus 2014		
As previously reported under CNPO, December 31, 2014	\$	4,736,202
Adjustment		(687,643)
<hr/>		
As restated under PSAS December 31, 2014	\$	4,048,559
<hr/>		
Accumulated surplus 2013		
As previously reported under CNPO, January 1, 2014	\$	4,193,376
Adjustment		(634,560)
<hr/>		
As restated under PSAS January 1, 2014	\$	3,558,816
<hr/>		

3. Recent accounting pronouncements:

The following summarizes the upcoming changes to the Public Sector Accounting Standards by the Public Sector Accounting Standards Board (PSAB). In 2016, 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.

(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.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Years ended December 31, 2015

3. Recent accounting pronouncements (continued):

(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.

(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.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Years ended December 31, 2015

3. Recent accounting pronouncements (continued):

(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.

4. Cash and cash equivalents:

Cash consists of \$300 in petty cash (2014 - \$300), \$1,519,713 (2014 - \$1,511,290) in high interest savings earning interest at 0.25% (2014 - 0.60%), and 286,852 held by the town (2014 - 326,555 owed to the town).

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Years ended December 31, 2015

5. Tangible capital assets:

December 31, 2015			
	Cost	Accumulated amortization	Net book value
Land	\$ 389,222	\$ -	\$ 389,222
Buildings	3,786,836	498,634	3,288,202
Equipment	203,454	118,272	85,182
Land improvements	2,300,529	879,519	1,421,010
Work-in-progress	-	-	-
Vehicle	15,967	798	15,169
	\$ 6,696,008	\$ 1,497,223	\$ 5,198,785

December 31, 2014 (note 2)			
	Cost	Accumulated amortization	Net book value
Land	\$ 389,222	\$ -	\$ 389,222
Buildings	203,454	113,282	90,172
Equipment	1,950,929	789,969	1,160,960
Land improvements	1,304,701	396,899	907,802
Work-in-progress	2,326,004	-	2,326,004
	\$ 6,174,310	\$ 1,300,150	\$ 4,874,160

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Years ended December 31, 2015

5. Tangible capital assets (continued):

			January 1, 2014 (note 2)
	Cost	Accumulated amortization	Net book value
Land	\$ 389,222	\$ -	\$ 389,222
Buildings	203,454	108,291	95,163
Equipment	1,928,175	707,753	1,220,422
Land improvements	1,304,359	344,764	959,595
Work-in-progress	35,001	-	35,001
	\$ 3,860,211	\$ 1,160,808	\$ 2,699,403

6. 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 \$737,643 for 2015 (December 31, 2014 - \$687,643; January 1, 2014 - \$634,560).

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

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements (continued)

Years ended December 31, 2015

7. Accumulated surplus:

	Unrestricted surplus	Internally restricted surplus (ii)	Equity in tangible capital assets (i)	2015	2014 (note 2)
Beginning balance	85,007	497,392	3,466,160	4,048,559	\$ 3,558,816
Excess of revenues over expenses	1,198,638	-	-	1,198,638	489,743
Transfer from unrestricted surplus	(939,653)	939,653	-	-	-
Amortization of tangible capital assets	197,073	-	(197,073)	-	-
Principle repayment on excavation loan	(272,050)	-	272,050	-	-
Purchase of capital assets	-	(521,698)	521,698	-	-
	269,015	915,347	4,062,835	5,247,197	\$ 4,048,559

(i) Equity in tangible capital assets:

	2015	2014
Tangible capital assets	6,696,008	6,174,310
Accumulated amortization	(1,497,223)	(1,300,150)
Long-term debt	(1,135,950)	(1,408,000)
	4,062,835	3,466,160

(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)

Years ended December 31, 2015

8. 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, 2015, the Authority has \$567,975 (December 31, 2014 - \$704,000; January 1, 2014 - \$224,000) due to Cypress County and \$283,123 (December 31, 2014 - \$1,030,555; January 1, 2014 - \$275,082) due to the Town of Redcliff. These amounts are interest bearing at 1.725% (December 31, 2014 - 1.725%; January 1, 2014 - 2.23%).

During the year, the Authority received tonnage revenue from the Town of Redcliff totaling \$112,145 (2014 - \$65,863) and from Cypress County totaling \$91,992 (2014 - \$13,207). All transactions entered into by the related parties were in the normal course of operations and were recorded at the exchange value which is the amount of consideration established and agreed to by the related parties, representing normal rates charged on similar transactions to unrelated parties.

Included in receivables is \$4,501 (December 31, 2014 - \$4,549; January 1, 2014 - \$2,715) tonnage charge from the Town of Redcliff, and \$2,438 (December 31, 2014 - \$909; January 1, 2014 - \$nil) tonnage charge from Cypress County.

Included in payables is \$39,421 (December 31, 2014 - \$29,383, January 1, 2014 - \$51,082) due to the Town of Redcliff.

9. Risks related to financial instruments:

The Authority is subject to credit risk through trade accounts receivable. At December 31, 2015, the Authority had trade accounts receivable of \$105,553 (2014 - \$81,793) due from three customer (2014 - two) representing approximately 59% (2014 - 50%) 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)

Years ended December 31, 2015

10. Debt limits:

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

	2015	2014
Total debt limit	\$ 2,175,426	\$ 2,096,850
Total long term debt	(1,134,949)	(1,408,000)
Debt limit unused	1,040,477	688,850
Debt servicing limit	362,571	349,475
Debt servicing	(233,446)	(499,695)
Amount of debt servicing unused	\$ 129,125	\$ (150,220)

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 municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

11. Budget:

The budgeted information presented in these financial statements is based upon the 2015 operating and capital budgets approved by Council on November 13, 2014.

12. Approval of financial statements:

Council and Management approved these financial statements.

**MINUTES OF THE REGULAR MEETING OF THE REDCLIFF TOWN COUNCIL
MONDAY, APRIL 11, 2016 7:00 P.M.**

PRESENT: Mayor E. Reimer
Councillors C. Crozier, D. Kilpatrick,
L. Leipert, J. Steinke

Municipal Manager A. Crofts
Manager of Legislative S. Simon
& Land Services
Director of Finance J. Tu
& Administration
Director of Public Services J. Garland
Director of Planning & J. Johansen (arrived at 7:01 p.m.)
Engineering

ABSENT: Councillors: E. Solberg, C. Brown

1. GENERAL

Call to Order

A) Mayor Reimer called the regular meeting to order at 7:01 p.m.

2016-0128 Adoption of Agenda

B) Councillor Leipert moved the agenda be adopted as presented. - Carried.

Director of Planning & Engineering arrived at 7:01 p.m.

2016-0129 Accounts Payable

C) Councillor Crozier moved the following 51 general vouchers in the amount of \$437,365.83 be received for information. - Carried.

<u>ACCOUNTS PAYABLE CHEQUE LIST</u>			
<u>COUNCIL MEETING APRIL 11, 2016</u>			
<u>CHEQUE #</u>	<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
79697	ACTION PARTS	BRAKE CLEANER, DUST MASK, BELT	\$87.77
79698	THE BOLT SUPPLY HOUSE	WASHERS, NUTS, BOLTS, CUTTING WHEELS	\$193.99
79699	BOUNDARY EQUIPMENT	STRIP BROOMS, BROOMSWEEP MANDRELL	\$2,824.50
79700	CANADIAN LINEN AND UNIFORM	COVERALLS, TOWELS	\$23.46
79701	CANADIAN ENERGY	BATTERY CORE CHARGE AND RETURN	\$113.70
79702	CAPITAL GLASS	WINDSHIELD	\$220.50
79703	C.E.M. HEAVY EQUIPMENT	AIR INTAKE HEATER, GASKET, BELT, CLUTCH ASSY	\$1,018.09
79704	COURTYARD LAW	PROFESSIONAL SERVICES	\$211.89
79705	CUPE	UNION DUES	\$2,145.71
79706	GARLAND, JAMIE	TRAVEL REIMBURSEMENT AWWOA	\$145.00
79707	RECEIVER GENERAL	MOBILE RADIO LICENSE	\$2,644.00
79708	JACOB'S WELDING	WELDING REPAIRS	\$236.25

79709	JOE JOHNSON EQUIPMENT	SWITCH	\$92.62
79710	KIRK'S MIDWAY TIRE	TIRES, CHANGE OVER, FLAT REPAIR	\$1,737.75
79711	SHAW	INTERNET SERVICE	\$78.65
79712	MP ECO MECHANICAL	WTP CONSTRUCTION PROGRESS PAYMENT	\$343,646.27
79713	SUNCOR	FUEL	\$7,480.15
79714	PUROLATOR	SHIP JOE JOHNSON	\$22.00
79715	RECEIVER GENERAL	STAT DEDUCTIONS	\$31,791.60
79716	ROBERTSON IMPLEMENT	INDICATOR, FILTER, ANTENNA	\$185.11
79717	RODEO FORD	DIAGNOSTICS, VALVE, REPAIR	\$554.97
79718	SUMMIT MOTORS	BELT	\$90.76
79719	TELUS MOBILITY	CELL PHONE SERVICE	\$15.76
79720	FAIRHURST, CAM	REIMBURSE FOR CLASS 3 AND MEDICAL EXPENSE	\$412.55
79721	UNITED WAY	EMPLOYEE DONATIONS	\$80.00
79722	AMSC	HEALTH SPENDING, BENEFITS	\$18,818.20
79723	BENCHMARK GEOMATICS	GRADE REVIEW	\$525.00
79724	CITY OF MEDICINE HAT	CITY UTILITIES	\$5,332.02
79725	COCOA BEAN	MEALS ON WHEELS	\$567.00
79726	COURTYARD LAW	PREFESSIONAL SERVICES	\$1,342.01
79727	CPA ALBERTA	2016-2017 MEMBERSHIP DUES	\$1,103.55
79728	CYPRESS GROUP	PHOTOCOPIER FEES	\$6,547.70
79729	KIRK'S MIDWAY TIRE	BALANCE, CHANGE OVER	\$84.00
79730	LETHBRIDGE MOBILE SHREDDING	SHREDDING SERVICE	\$72.45
79731	SUNCOR	FUEL	\$1,439.88
79732	REDCLIFF SKATING CLUB	REFUND FACILITY/KEY DEPOSIT	\$225.00
79733	SPETZ, PATRICIA	MILEAGE	\$31.35
79734	STEIER, BARRY	REIMBURSE BYLAW SUPPLIES	\$89.45
79735	TELOG	DHS SETUP, HOSTING	\$776.56
79736	TELUS	TELEPHONE SERVICE	\$1,736.75
79737	DYKSTRA, JENNIFER	DANCE INSTRUCTOR FEES	\$385.00
79738	EMERY, LORI	REFUND CREDIT ON ACCOUNT	\$150.00
79739	PALMER, MARLENE	REFUND FACILITY/KEY DEPOSIT	\$225.00
79740	PEARCE, CONNIE	REFUND CREDIT ON ACCOUNT	\$150.00
79741	ADAMS, BRITTNI	REFUND CREDIT ON ACCOUNT	\$100.00
79742	DOOLEY, DANIEL	REFUND CREDIT ON ACCOUNT	\$150.00
79743	LONEGRAN, HUGH	REFUND CREDIT ON ACCOUNT	\$183.06
79744	NORTH, DEBORAH	REFUND CREDIT ON ACCOUNT	\$99.37
79745	TOWN OF REDCLIFF	EMPLOYEE PROPERTY TAX PAYMENTS	\$838.00
79746	REDCLIFF FIREMAN SOCIAL CLUB	1ST QTR FIRE DUES	\$315.00
79747	XEROX	PHOTOCOPIER MAINTENANCE	\$26.43
51 CHEQUES TOTAL:			\$437,365.83

2. DELEGATION

Staff Sgt. Sean Maxwell
Re: Quarterly Report (January
- March, 2016)

A) Staff Sgt. Sean Maxwell, Redcliff RCMP, was in attendance to provide the RCMP quarterly report to Council for the period January 1, 2016 to March 31, 2016.

2016-0130

Councillor Steinke moved the RCMP Report to Council for the period January 1, 2016 to March 31, 2016 presented by Staff Sgt. Sean Maxwell, be received for information. - Carried.

3. MINUTES

2016-0131 Council meeting held March
28, 2016

A) Councillor Leipert moved the minutes of the Council meeting held March 28, 2016, be adopted as presented. - Carried.

2016-0132 Redcliff and District
Recreation Services Board
meeting held April 4, 2016

B) Councillor Crozier moved the minutes of the Redcliff and District Recreation Services Board meeting held April 4, 2016, be received for information. - Carried.

4. BYLAWS

2016-0133 Bylaw 1826/2016, Municipal
Planning Commission Bylaw

A) Councillor Kilpatrick moved Bylaw 1826/2016, Municipal Planning Commission Bylaw, be given first reading as amended. - Carried.

2016-0134

Councillor Crozier moved Bylaw 1826/2016, Municipal Planning Commission Bylaw, be given second reading. - Carried.

2016-0135

Councillor Leipert moved Bylaw 1826/2016, Municipal Planning Commission Bylaw, be presented for third reading. - Carried Unanimously.

2016-0136

Councillor Steinke moved Bylaw 1826/2016, Municipal Planning Commission Bylaw, be given third reading. - Carried.

2016-0137 Bylaw 1827/2016, Subdivision
Approving Authority Bylaw

B) Councillor Leipert moved Bylaw 1827/2016, Subdivision Approving Authority Bylaw, be given first reading. - Carried.

2016-0138

Councillor Kilpatrick moved Bylaw 1827/2016, Subdivision Approving Authority Bylaw, be given second reading. - Carried.

2016-0139

Councillor Crozier moved Bylaw 1827/2016, Subdivision Approving Authority Bylaw, be presented for third reading. - Carried Unanimously.

2016-0140

Councillor Steinke moved Bylaw 1827/2016, Subdivision Approving Authority Bylaw, be given third reading. - Carried.

- 2016-0141 Bylaw 1828/2016, to amend Bylaw No. 1686/2011, Mitchell Street SE (1st Avenue to 4th Avenue), Birch Court, Elm Court and Willow Court Road Rehabilitation Project - Local Improvement Tax Bylaw and Bylaw 1747/2013 being a Bylaw to amend Bylaw 1686/2011
- C)** Councillor Leipert moved Bylaw 1828/2016, to amend Bylaw No. 1686/2011, Mitchell Street SE (1st Avenue to 4th Avenue), Birch Court, Elm Court and Willow Court Road Rehabilitation Project - Local Improvement Tax Bylaw and Bylaw 1747/2013 being a Bylaw to amend Bylaw 1686/2011, be given first reading. - Carried.
- 2016-0142 Councillor Steinke moved Bylaw 1828/2016, to amend Bylaw No. 1686/2011, Mitchell Street SE (1st Avenue to 4th Avenue), Birch Court, Elm Court and Willow Court Road Rehabilitation Project - Local Improvement Tax Bylaw and Bylaw 1747/2013 being a Bylaw to amend Bylaw 1686/2011, be given second reading. - Carried.
- 2016-0143 Councillor Kilpatrick moved Bylaw 1828/2016, to amend Bylaw No. 1686/2011, Mitchell Street SE (1st Avenue to 4th Avenue), Birch Court, Elm Court and Willow Court Road Rehabilitation Project - Local Improvement Tax Bylaw and Bylaw 1747/2013 being a Bylaw to amend Bylaw 1686/2011, be presented for third reading. - Carried Unanimously.
- 2016-0144 Councillor Leipert moved Bylaw 1828/2016, to amend Bylaw No. 1686/2011, Mitchell Street SE (1st Avenue to 4th Avenue), Birch Court, Elm Court and Willow Court Road Rehabilitation Project - Local Improvement Tax Bylaw and Bylaw 1747/2013 being a Bylaw to amend Bylaw 1686/2011, be given third reading. - Carried.
- 2016-0145 Bylaw 1829/2016, Off-site Levy Bylaw
- D)** Councillor Crozier moved Bylaw 1829/2016, Off-site Levy Bylaw, be given first reading. - Carried.
- 2016-0146 Councillor Crozier moved to schedule a Non-Statutory Public Hearing for May 9, 2016 during the regularly scheduled Council meeting, with regard to Bylaw 1829/2016, Off-site Levy Bylaw. - Carried.

5. CORRESPONDENCE

- 2016-0147 CP Rail
Re: Safety Week

A) Councillor Leipert moved the following resolution:

Whereas Public - Rail Safety Week is to be held across Canada from April 25 to May 1, 2016;

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 25 to May 1, 2016.

- Carried.

- | | | |
|-----------|---|--|
| 2016-0148 | Workers' Compensation Board
Re: April 28 - National Day of Mourning | B) Councillor Steinke moved correspondence from Workers' Compensation Board dated March 21, 2016, regarding National Day of Mourning April 28, be received for information.
- Carried. |
| 2016-0149 | Town of Fox Creek
Re: Business License Bylaw 736-2014 | C) Councillor Steinke moved correspondence from the Town of Fox Creek dated March 17, 2016, regarding Business License Bylaw 736-2014, be received for information.
- Carried. |
| 2016-0150 | Community Futures Entre-Corp Business Development
Re: Special Meeting April 27, 2016 | D) Councillor Kilpatrick moved correspondence from Community Futures dated April 1, 2016, regarding a Special Meeting, be received for information. - Carried. |
| 2016-0151 | Alberta Historical Resources Foundation
Re: Heritage Awards 2016 | E) Councillor Crozier moved correspondence from the Alberta Historical Resources Foundation dated March 15, 2016, be received for information. Further, that correspondence be referred to the Redcliff Museum and Redcliff & District Recreation Board for consideration. - Carried. |
- 6. OTHER**
- | | | |
|-----------|---|---|
| 2016-0152 | Redcliff/Cypress Regional Landfill Graphs to March 31, 2016 | A) Councillor Leipert moved the Redcliff/Cypress Regional Landfill Graphs to March 31, 2016, be received for information.
- Carried. |
| 2016-0153 | Water Treatment Plant Grand Opening Ceremony | B) Councillor Steinke moved the Water Treatment Plant Grand Opening Ceremony Memo dated April 11, 2016, be received for information. Further to direct Administration to initiate preparations. - Carried. |
| 2016-0154 | Council Important Meetings and Events | C) Councillor Crozier moved the Council Important Meetings & Events April 11, 2016, be received for information. - Carried. |

7. RECESS

Mayor Reimer called for a recess at 7:58 p.m.

Director of Public Services and Director of Finance & Administration left the meeting at 7:58 p.m.

Mayor Reimer reconvened the meeting at 8:08 p.m.

8. IN CAMERA

2016-0155

Councillor Crozier moved to meet In Camera at 8:08 p.m.
- Carried.

2016-0156

Councillor Steinke moved to return to regular session at 9:52 p.m. - Carried.

9. ADJOURNMENT

2016-0157 Adjournment

Councillor Steinke moved to adjourn the meeting at 9:52 p.m.
- Carried.

Mayor

Manager of Legislative and Land Services

**REDCLIFF FAMILY AND COMMUNITY SUPPORT SERVICES
BOARD MEETING
TOWN COUNCIL CHAMBERS TOWN OFFICE
TUESDAY, APRIL 12, 2016 AT 7:00 PM**

PRESENT:	Chairman (acting)	Meredith Conboy
	Member at Large	Susan Horn
	Councillor	Chere Brown
	FCSS Coordinator	Cindy Murray

ABSENT (with regrets)	Member at Large	Brad Christian
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1. GENERAL

Call to Order	A) Meeting called to order at 7:00 pm.
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Adoption of the Agenda	B) Additions to agenda: 1. B) Adoption of the Agenda 1. C) Election of Chairperson
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C. Brown moved adoption of the agenda as amended. – Carried.

Election of Chairperson	C) Meredith Conboy was elected as Chairman of the Redcliff Family and Community Support Services Board by acclamation. CARRIED.
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2. ADOPTION OF THE MINUTES

Board meeting held February 17, 2016	A) Under the listing of those present at the meeting, the word “(Alternate)” is to be removed after the word “Councillor”.
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Item **5. F) Meals on Wheels Driver Appreciation** was tabled due to the adjournment of the meeting due to loss of quorum. The item was erroneously included in the Recommendation for Decision made to Council/

C. Brown moved adoption of the minutes as amended. CARRIED.

3. COORDINATOR'S REPORT

Coordinator's Report	A) Items of interest will be covered in later in the meeting.
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4. OLD BUSINESS

FCSS Board Bylaw No 1448/2005	A) The amended Family and Community Support Services Bylaw No 1448/2005 had a first reading at Council.
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Youth Advisory Committee	B) Youth have not expressed interest in participating in the proposed Family and Community Support Services Youth Advisory Committee. C. Murray will try to involve the Parkside Spirit Club in planning some activities. It was also suggested that Eagle Butte School may have students
--------------------------	---

that are interested in participating in planning sessions during school hours.
Received for information.

Funding Recommendations

C) The funding recommendations that the Family and Community Support Services Board made at the last meeting were approved by Council. Organizations receiving this funding must expend all funds and submit a report to the Redcliff Family and Community Support Services Board by the end of 2016.

5. NEW BUSINESS**Summer Programs**

A) Summer programs for 2016 will be similar to the previous year. Board members suggested additional programs such as mountain bike riding training; a pool party; pick up sports games; promoting sports equipment availability for loan and a family night with music and food.

6. CONFERENCES & MEETINGS, ETC**Conferences and Meetings**

- | | | |
|---|------------|----------|
| A) Volunteer Recognition Night | Redcliff | April 15 |
| B) Ignite the Spark | Lethbridge | April 19 |
| C) South Region Meeting – FCSSAA | Taber | May 30 |

Next Meeting**7. DATE OF NEXT MEETING – May 10, 2016****Adjournment****8. ADJOURNMENT**

A) The meeting was adjourned at 8:14 pm.

REDCLIFF SENIOR CITIZENS BUSINESS MEETING April 7, 2016

Mel opened the meeting with the Lord's Prayer at 2 p.m.
There were 17 persons present.

Minutes for March 3, 2016 read by Secretary Bea Gursky
March 3, 2016 Minutes Amended from "Town of Redcliff" to "individuals paid \$400.00 for hall rentals in Jan./ Feb 2016"
April Minutes adopted –Sandy M
Seconded- Jerry T

Kim Dalton from the Town of Redcliff reported

New battery for defibrillator has been installed. Instructional defibrillator refresher update TBA.
Floors to be mechanically washed and waxed in April. Mel will arrange the time.
Repair is needed on ceiling.
Thank you to Kim for arranging to did the ditch for internet. It will be paved with asphalt at a later date , Kim says.

Treasurer's report—Banking signatures were changed with much documentation required because the bank is changing some rules. We now have the same 4 signers for all three of our accounts.
March revenues total \$546.60 Expenses were \$964.50.

Richard reported a total assets balance of \$29,827.16 as of March 31, 2016
Casino account - \$16, 287.15
Report moved. Richard
Seconded— Passed.

Correspondence—

Committee reports

Health and Wellness—Lorraine P will get a card. She had her knee redone.

Kitchen— Connie has purchased paper cups @ 6 cents a cup from Costco. 400 have already been purchased. Shirley says Brewmaster (Redcliff Bakery) has 1000 cups for app. 95.00. We will use the already purchased cups before reordering from Costco or Brewmaster.

House— Town rented hall out two weekends ago. Somebody broke a chair worth \$81.00 when the hall was rented out.
Mel talked to woodcarvers re: remembering to cleanup.
Hot water heater was repaired.

Membership—Shirley V says 253.

Crib and Crib Tournaments—26 last night, went good. Crib T – April 23.

Whist—good, Darlene says

Pool—N/A

Exercise—May 18 is the last class.

Casino—no report

Computer—Gladys asked how long to go on with computer classes? Janice thought end April into early May, says Gladys. Mel will check with the instructors Tammy and Janice.

Bus Trips—Mel has information from Kasper on Rosebud productions as well as Stage West – (legends of Rock n Roll -July 1 to Sept 4). Cardston barn dance is coming up. We need to decide at the next meeting in May.

New Business—

LETTER re: Lynn Carter (previous gold medalist in Crib). Lynn is asked represent AB at Brampton Canada Games. She needs sponsorship money. She is purchasing a coat from LOGOS with all of her sponsors' names on it.

Garry Moore moved we sponsor Lynn for 300.00 Marg seconded. Motion carried.

JUNE WINDUP – Gladys says Gail (fitness instructor) teaches tap dancers who could perform at our windup. Michele Lavallee could sing. Michelle won 4 awards at American Country Music competition on March 12, 2016. Perhaps we could donate \$150 for entertainment?

Supper Tickets remain at \$12.00/ supper at six p.m. Irene and Kasper will manage the bar.

FOOD Prep class held in Hilda on March 12 was attended by Fran and Gladys. Shirley moved we compensate for course registration, gas and two certificate frames. Bea seconded. Passed.

Adjournment at _2:45_ p. m.

Moved—Sandy M

Seconded— Roger Hanna

**MINUTES OF THE MEETING OF THE SUBDIVISION
AND DEVELOPMENT APPEAL BOARD
TUESDAY, MARCH 29, 2016 at 7:00 p.m.**

PRESENT: Members: D. Kilpatrick, V. Lutz, G. Shipley

Development Officer	B. Stehr
Planning Consultant	J. Johansen
Recording Secretary	S. Simon

Appellant(s): Richard & Jacqueline Hammel

ABSENT: B. Christian

1. CALL TO ORDER

Recording Secretary called the appeal hearing to order at 7:15 p.m., confirmed there was a quorum present to hear this appeal; and opened nominations for Chairman.

2. ELECTION OF CHAIRMAN

V. Lutz nominated G. Shipley to be Chairman, seconded by D. Kilpatrick. G. Shipley accepted and assumed control of the appeal hearing.

**3. Appeal of Development Application 16-DP-008
Lot 13, Block 49, Plan 7361JK (99 - 6 Street SE, Redcliff)
(Addition to existing detached garage)**

Chairman G. Shipley asked the appellants if they had any objection to any board members hearing the appeal. The Appellants advised they had no objection to any member of the Subdivision and Development Appeal Board.

a) Presentation of Appellant

R. Hammel thanked the panel for hearing the appeal and distributed a written presentation. The Appellants would like this addition to the existing garage so that their three vehicles, (one of which is being restored), may be parked inside and protected from the elements of weather as well as any possible vandalism. The addition would also serve as a storage area for their outdoor ornaments, garden furniture and yard equipment, as well as a work area. At present the appellants have the ornaments, furniture and equipment stored in sheds and in the house. They have two sheds at present and on the drawing submitted, one will be removed to accommodate the addition. The appellants advise that if the request for this addition is granted, they will remove the additional garden shed, and have only one accessory building. The appellants advised that they take pride in their property and also like to do their part to keep the neighbourhood visually appealing. The addition, if granted will be completed this year and as stated in the appeal letter of March 2, 2016, the siding will be done to match the existing garage. The appellants advised that they have contacted the City

utilities and are well aware of the extra cost to have the gas line relocated. The overhead electrical wires, underground Telus line and Cable line will not be affected. The current garage also has a light sensor (no motion) located above the doors so the alley behind the garage is always well lit.

D. Kilpatrick confirmed that the appellant would remove the second garden shed and the appellants advised yes. D. Kilpatrick asked if the addition is not approved as is, would they consider a reduction in size to the addition? The appellants advised that no, the project would not work for what they are planning to do if it was smaller.

b) Presentation of Development Officer (Report Attached)

The Development Officer referred to his report and discussed the Land Use Bylaw Regulations.

c) Presentation of Municipal Planning Commission (MPC)

No one was in attendance.

d) Presentation of Planning Consultant (Report Attached)

The recording secretary distributed the Planning Consultant's written report.

As the Town of Redcliff's planning consultant and having reviewed this application, our position is:

Clause 11.7 in the LUB has been crafted specifically to not allow the relaxation of the site coverage of accessory buildings. Considering clause 11.7 and with how clause 40.11 was written our interpretation is that Council specifically wanted to limit the size of accessory buildings.

In clause 40.13 there is language that allows the development officer to relax the maximum rear yard exposure.

Examining the definitions of Accessory Building and Principle Building in the Land Use Bylaw raises a question of what is the Principle Building as the proposed garage is substantially larger than the house and would no longer appear to be incidental to the house.

To maintain consistent application of the LUB, the application should be denied. Examining the LUB, if the applicant had proposed a 4.12 meter addition of the same depth of the existing garage, to the garage, the Development Officer could have approved it.

If the application is approved the following conditions are recommended:

- a. Exterior finish of detached garage to match &/or compliment house and neighborhood.
- b. Exterior finish of the garage addition to match &/or compliment the existing garage.

- c. It is the responsibility of the applicant to ensure that the development does not interfere with existing utilities, and utility right-of-ways. Relocation of utility services may be required to accommodate the addition. Any relocation of services or requirements of utility service providers is the responsibility of the applicant and is at the applicant's expense. The Town has not confirmed utility locations.

e) Presentation of anyone served notice of hearing

No one in attendance.

f) Presentation of anyone claiming to be affected

No one in attendance.

g) Rebuttal of Appellant/Applicant

The appellant referred to the Town's pathway advising that this addition, in their opinion, would not affect the views. The area would still be visually appealing and the setbacks are in compliance. There would be no clutter in the yard. They further advised that they could do a 16 foot addition.

h) Other

Nothing further was discussed.

i) Recess

V. Lutz moved to meet in camera at 7:32 p.m.

The Appellants, Development Officer and Planning Consultant left the meeting at 7:32 p.m.

j) Decision

D. Kilpatrick moved to approve an addition to an accessory building to the maximum size of 90.56 m², which is 15% of the lot coverage, with the following conditions:

- a. Exterior finish of detached garage to match &/or complement house and neighborhood.
- b. Exterior finish of the garage addition to match &/or complement the existing garage.
- c. It is the responsibility of the applicant to ensure that the development does not interfere with existing utilities, and utility right-of-ways. Relocation of utility services may be required to accommodate the addition. Any relocation of services or requirements of utility service providers is the responsibility of the applicant and is at the applicant's expense. The Town has not confirmed utility locations.
- d. Removal of one shed.

- Carried.

Reasons for Decision

The Board advised the reasons for their decision are as follows:

1. To be consistent with the maximum accessory building site coverage as outlined in the Land Use Bylaw (Section 40.11);
2. The pathway breaks up the massing of the neighborhood so the oversizing of the accessory building will not appear as obvious.

D. Kilpatrick moved to return to regular session at 8:06 p.m. - Carried.

The Appellants, Development Officer, and Planning Consultant returned to the meeting at 8:06 p.m.


Chairman G. Shipley advised the appellants of the decision and that the written decision would be forthcoming.

4. ADJOURNMENT

V. Lutz moved the meeting be adjourned at 8:13 p.m.



G. Shipley, Chairman



S. Simon, Recording Secretary

SUBDIVISION AND DEVELOPMENT APPEAL BOARD

Development Officer's Report

Date: March 9, 2016

Development Permit Application: **16-DP-008 Accessory Building – Addition to Detached Garage**
Applicant: **Richard Hammel & Jacqueline Hope-Hammel**
Owner: **Richard Hammel & Jacqueline Hope-Hammel**
Property Address: **99 6 Street SE**
Legal Address: **Lot 13, Block 49, Plan 7361JK**
Land Use: **R-1 Single Family Residential District**

Development Officer: **Brian Stehr**

Background:

As the Development Officer, I had the opportunity to visit the site with the home owner, R. Hammel. During the visit he outlined his proposed development of adding an addition to his existing detached garage. During this visit, I did inform R. Hammel the required setbacks, lot coverage, and size of accessory buildings as per the Town of Redcliff's Land Use Bylaw. I also informed R. Hammel, that as the Development Officer, I had no authority to alter the coverage as per the Land Use Bylaw. During the visit, I did note that there were 2 additional accessory buildings (garden sheds). I informed R. Hammel that these buildings would have to be included in the site coverage.

During the discussion R. Hammel let me know that on the north side of his property is an asphalt walking path, and that his proposed development would not change the setbacks on the south side of the property.

On February 8, 2016 R. Hammel submitted a Development Permit Application for an addition to an existing Accessory Building – Detached Garage.

Upon review of the Land Use Bylaw I noted the following:

- An accessory building is a Discretionary Use – Development Officer.
- The maximum size of an accessory building(s) is limited to 15% of lot size or 92.9 m² whichever is less.
- No more than three (3) accessory buildings shall be permitted on a lot. Their total site area coverage may not exceed 15%.
- No accessory building shall occupy more than two-thirds of the width of the rear yard of any lot or as required by the Development Authority.

Upon review of the Development Permit Application I note the following:

- There are currently three (3) accessory buildings on the site. However the site plan does note that one of the accessory buildings (garden shed) will be removed;
- The proposed setbacks comply with the Section 40 of the Land Use Bylaw;
- The proposed development will cover 12.79 m of the rear yard width which is more than 10.34 m (two-thirds of the width of the rear yard);
- The proposed development allows for a site coverage of 17.64% site coverage (including the accessory building not indicated to be removed) or 108.66 m², which exceeds the maximum site coverage as per the Land Use Bylaw.

Development Permit Application 15-DP-008 was denied on March 2, 2016 for the following reasons:

- The proposed addition exceeds more than two-thirds of the width of the rear yard as per Section 40.13 of the Land Use Bylaw.
- The footprint of the accessory building(s) is greater than 15% of the lot size as per Section 40.11 of the Land Use Bylaw.

On March 2, 2016 R. Hammel appealed the decision of the Development Officer.

March 22, 2016

File No.: 283-62

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

Re: Appeal of Development Permit Application 16-DP-08

The purpose of this letter is to layout our position with respect to this appeal.

The applicant proposed construction of a 5.48 metre extension on the north side of their garage that accesses the Town's lane east of the property.

1. The proposed garage addition does not meet the following provisions of the LUB:

- Section 40.11 – *The maximum size of an accessory building(s) is limited to 15% of lot size or 92.9m² whichever is less, and*
- Section 40.13 – *No accessory building shall occupy more than two-thirds of the width of the rear yard of any lot or as required by the Development Authority.*

The proposed addition would also make the accessory building larger than the principle building.

2. Information

	Proposed		
Size of Site	603.75 m	603.75 m	
Maximum Site Coverage (45%)	271.7 m ²	184.13 m ²	30.5%
Maximum Size of Accessory Building shall be the lesser of:			
▪ 92.9 m ²	90.56 m ²	101.3 m ²	16.78%
▪ 15% of Site = 90.56 m ²			
Size of Principle building	83.83 m ²	83.83 m ²	13.7%
Maximum rear yard exposure (2/3) of rear yard.	10.17 m	12.79 m	84%

Bylaw Definitions:

Accessory Building means a building which is not attached to, or part of, the principle building, and which is incidental and subordinate to the use of the principal building.

Principal Building means a building which comprises the principal use of the site.

Section 11.7 The Commission has the authority to vary any condition or requirement of this Bylaw to a maximum variance allowance of 10% **with the exception of sizes of accessory buildings.** (emphasis added)

3. As the Town of Redcliff's planning consultant having reviewed this application our position is:

- Clause 11.7 in the LUB has been crafted specifically to not allow the relaxation of the site coverage of accessory buildings. Considering clause 11.7 and with how clause 40.11 was written our interpretation is that Council specifically wanted to limit the size of accessory buildings.
- In clause 40.13 there is language that allows the development officer to relax the maximum rear yard exposure.
- Examining the definitions of Accessory Building and Principle Building in the LUB raises a question of what is the Principle Building as the proposed garage is substantially larger than the house and would no longer appear to be incidental to the house.
- **To maintain consistent application of the LUB the application should be denied.**

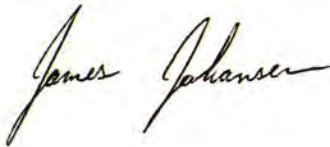
Examining the LUB if the applicant had proposed a 4.12 metre addition of the same depth of the existing garage, to the garage, the Development Officer could have approved it.

If the application is approved the following conditions are recommended:

- a. Exterior finish of detached garage to match &/or compliment house and neighbourhood.
- b. Exterior finish of the garage addition to match &/or compliment the existing garage.
- c. It is the responsibility of the applicant to ensure that the development does not interfere with existing utilities, and utility right-of-ways. Relocation of utility services may be required to accommodate the addition. Any relocation of services or requirements of utility service providers is the responsibility of the applicant and is at the applicant's expense. The Town has not confirmed utility locations.

Yours truly,

Scheffer Andrew Ltd., Medicine Hat



James Johansen, P.Eng
Senior Engineer



Job #:

Project:

Name:

Date:

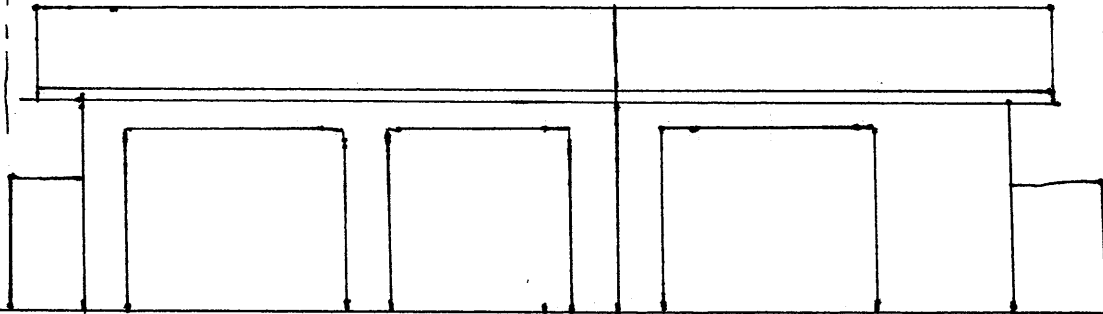
Page:

_____ of _____

R

Existing ← → New

R



9' Door

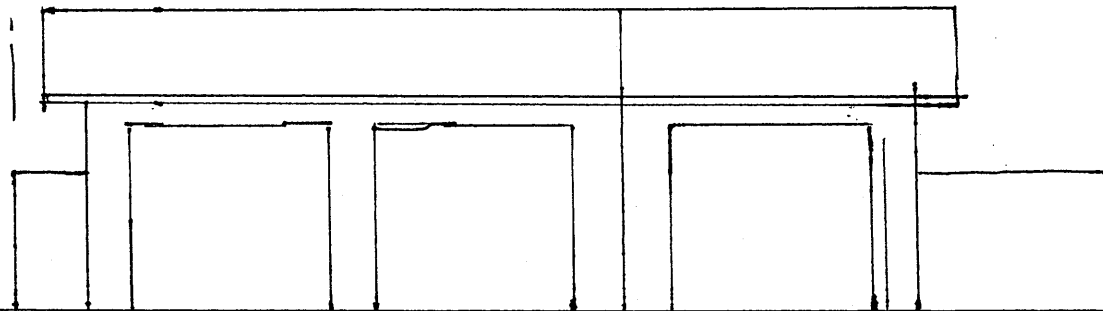
9' Door

10' Door

Proposed By Applicant

R

R



9' Door

9' Door

9' Door

Max to meet 15% Bylaw Requirement

**TOWN OF REDCLIFF
REQUEST FOR DECISION**

DATE: April 25, 2016

PROPOSED BY: Director of Finance and Administration

TOPIC: Bylaw No.1830/2016, Annual Reserve Allocation Bylaw (to amend Bylaw 1732/2012)

PROPOSAL: To revise the Annual Reserve Allocation Bylaw

BACKGROUND:

To align with the Off-site Levy Bylaw that the Town has been undertaking, and to enhance management of the Town's reserve funds, the Annual Reserve Allocation Bylaw No. 1732/2012 has been reviewed. Administration proposes the following changes:

1. As per Municipal Government Act (MGA), also recommended by CORVUS, the four off-site levy reserves are set up (transportation, water, sanitary, and storm water);
2. Infrastructure Capacity Fee (ICF) Reserve has also been set up for fees collected from developers for already completed projects. Those projects completed prior to the cut-off date are not "new" and, therefore, are not transferred to the off-site levy bylaw. Balance owing from future development will continue to be borne through the implementation of ICF collections;
3. Community Initiative Reserve is created to promote the culture and recreation activities within the Town;
4. 100th Anniversary Reserve is renamed as Community Celebration Reserve due to the fact that the 100th Anniversary of the Town has passed, the remaining funding is expected to be used for any celebrations the Town may host;
5. "Yearend surplus transfer" is added to clearly direct to which reserve the yearend surplus should be transferred and, meanwhile, to encourage cost saving and revenue generation.

POLICY/LEGISLATION:

The four off-site levy reserves in the bylaw fits within the requirements set out in Section 648 of the Municipal Government Act as follows:

Off-site levy

- 648(1) For the purposes referred to in subsection (2), a council may by bylaw
- (a) provide for the imposition and payment of a levy, to be known as an "off-site levy", in respect of land that is to be developed or subdivided, and
 - (b) authorize an agreement to be entered into in respect of the payment of the levy.
- (2) An off-site levy may be used only to pay for all or part of the capital cost of any or all of the following:
- (a) new or expanded facilities for the storage, transmission, treatment or supplying of water;
 - (b) new or expanded facilities for the treatment, movement or disposal of sanitary sewage;
 - (c) new or expanded storm sewer drainage facilities;

- (c.1) new or expanded roads required for or impacted by a subdivision or development;
- (d) land required for or in connection with any facilities described in clauses (a) to (c.1).

STRATEGIC PRIORITIES:

Bylaw review is identified under the operational strategies of the Municipality's Strategic Priorities. It is an important practice to ensure bylaws are consistent and current to relevant federal and provincial government legislation and related regulations.

ATTACHMENTS:

Bylaw No. 1830/2016

OPTIONS:

1. To consider adopting the changes to the Annual Reserve Allocation Bylaw as presented.
(It would be at Council's discretion if they wished to proceed with all three readings of the bylaw at this meeting)
2. To give Bylaw 1830/2016, Annual Reserve Allocation Bylaw first reading, and direct Administration to review and incorporate additional changes for second and third readings.

RECOMMENDATION:


Option 1

SUGGESTED MOTION(S):

1. i) Councillor _____ moved Bylaw 1830/2016, Annual Reserve Allocation Bylaw be given first reading.
ii) Councillor _____ moved Bylaw 1830/2016, Annual Reserve Allocation Bylaw be given second reading.
iii) Councillor _____ moved Bylaw 1830/2016, Annual Reserve Allocation Bylaw be presented for third reading.
(Note: Must be unanimous in order to proceed with third reading)
iv) Councillor _____ moved Bylaw 1830/2016, Annual Reserve Allocation Bylaw be given third reading.
2. Councillor _____ moved that Bylaw 1830, Annual Reserve Allocation Bylaw be given first reading. - Further, that Administration be directed to further review and incorporate additional changes to proposed Bylaw No.1830/2016, Annual Reserve Allocation Bylaw

SUBMITTED BY:


Department Head


Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS ____ DAY OF _____ AD. 2016.

TOWN OF REDCLIFF
BYLAW NO. ~~1732/2012~~ 1830/2016

**A BYLAW OF THE TOWN OF REDCLIFF TO PROVIDE FOR FORMATION,
MAINTENANCE AND INVESTMENT OF RESERVE FUNDS.**

WHEREAS the Council of the Town of Redcliff deems it to be expedient and proper to provide reserve funds.

NOW THEREFORE THE MUNICIPAL CORPORATION OF THE TOWN OF REDCLIFF IN THE PROVINCE OF ALBERTA IN COUNCIL ASSEMBLED ENACTS AS FOLLOWS:

NAME

1. This Bylaw shall be known and may be cited as the "Annual Reserve Allocation Bylaw".

PURPOSE

2. The purpose of this Bylaw shall be to outline the annual allocation and the ceiling limit of various reserves which have been established for a continual period of time.
3. The name of the reserve, the amount of annual allocation and the ceiling for each operating reserve is as follows:

Purchasing Reserve

~~In the year 2012 and in each succeeding year~~ Each year there shall be an amount of \$75,000.00 provided for the purpose of unanticipated major expenditures for repairs or maintenance of Town buildings and/or major mechanical failures, and ~~\$352,500.00~~ 400,000 provided for the replacement of the vehicles, machines & equipment of the Town of Redcliff, in which \$200,000 must be set aside: \$100,000 for Fire Truck, \$50,000 for Fire Hall Building, \$50,000 for emergency equipment repair. This reserve shall not have a ceiling.

The Director of Finance & Administration shall maintain, on an annual basis, a schedule indicating the equipment involved in the program and he/she shall ensure that the reserve funding is based on the net estimated depreciation of that equipment. Further all revenue generated from sale of surplus equipment shall be allocated to the reserve.

Operating Contingency Reserve

~~In the year 2012~~ Each year there shall be an amount of \$15,000.00 provided for the purpose of funding major unanticipated operating costs subject to prior authorization by resolution of Council, and ~~\$1,700.00~~ 3,000 provided for the purpose of expenses related to Elections, By-elections, Plebiscites and other Public Meetings. These funds shall be established in a separate reserve called Operating Contingency Reserve. This reserve shall not have a ceiling.

Tax Stabilization Reserve

~~In the year 2012~~ Each year, there shall be an amount of \$18,650.00 provided for the purpose of future stabilization of the mill rate. This reserve shall have a ceiling of 15% of the prior year's municipal taxation levy.

Legal and Labour Reserve

~~In the year 2012 and in each succeeding~~ Each year there shall be an amount of \$5,000 provided for a budget to cover legal and labour relations related costs. Any funds remaining unspent at each year end shall be transferred to a separate reserve account for this purpose. This reserve shall not have a ceiling.

Road Maintenance Reserve

This reserve is provided for the purpose of paving, patching and repairs of roadways. Each year there shall be an amount of \$10,000 provided for this purpose. These funds shall be established in a separate reserve called Road Maintenance Reserve. This reserve shall not have a ceiling.

Storm System Reserve

This reserve is provided for the purpose of a reserve for maintenance, repair and replacement of various storm sewer related engineering structures. Each year there shall be an amount of \$10,000 provided for this purpose. These funds shall be established in a separate reserve called Storm System Reserve. This reserve shall not have a ceiling.

Water System Reserve

~~In the year 2012 and in each succeeding year~~ Each year there shall be an amount of ~~\$58,000.00-60,000~~ provided for the purpose of maintenance, repair and replacement of various water related engineering structures. There shall be an amount of \$500,000 set aside to contribute to a new Water Treatment Plant (\$15M) until 2044. These funds shall be established in a separate reserve called Water System Reserve. The reserve shall not have a ceiling.

Sanitary Sewer Reserve

~~In the year 2012 and in each year succeeding year~~ Each year there shall be an amount of \$30,000.00 provided for the purpose of maintenance, repair and replacement of various sanitary sewer related engineering structures. This reserve shall not have a ceiling.

Garbage Machine & Equipment Reserve

~~That in the year 2012 and in each succeeding~~ Each year there shall be an amount provided in each operating budget of \$50,000.00 to provide for the replacement of the garbage bins, and ~~\$32,500.00-60,000~~ provided for the replacement of the garbage truck ~~and packer~~. This reserve shall have a ceiling of \$700,000.00.

Silent Auction Reserve

~~That in the year 2012 and in each succeeding~~ Each year the silent auction net revenue shall be transferred to a separate account called Silent Auction Reserve. For the purpose of funding various costs associated with Volunteer Appreciation Night. This reserve shall have a ceiling of \$10,000.00.

Land Development Reserve

~~In the year 2012 and in each succeeding~~ Each year the net proceeds from Land Sales and Agreements for Sale – Instalments, shall be transferred to a separate account called Land Development Reserve for the purpose of land development. This reserve shall not have a ceiling.

~~100th Anniversary Reserve~~ Community Celebration Reserve

This reserve is provided for the purpose of ~~the 100th Year Anniversary Celebrations~~ celebrations of the Town of Redcliff. ~~This reserve shall have a ceiling of \$60,000.00.-~~

Community Initiative Reserve

This reserve is provided for the purpose of expanding the culture and recreation activities within the Town of Redcliff.

Infrastructure Capacity Fee (ICF) Reserve

This reserve is provided for the fees collected from the future developers for completed ICF projects.

Transportation Off-site Levy Reserve

This reserve is provided for the Levies collected under the Off-site Levy Bylaw from developers for transportation project identified in the Off-site Levy review.

Water Off-site Levy Reserve

This reserve is provided for the Levies collected under the Off-site Levy Bylaw from developers for water projects identified in the Off-site Levy Review.

Sanitary Off-site Levy Reserve

This reserve is provided for the Levies collected under the Off-site Levy Bylaw from developers for sanitary projects identified in the Off-site Levy Review.

Stormwater Off-site Levy Reserve

This reserve is provided for the Levies collected under the Off-site Levy Bylaw from developers for stormwater projects identified in the Off-site Levy Review.

4. YEAR END SURPLUS TRANSFER

In addition to the budgeted reserve transfers, at year end, any surplus generated from any departments shall be transferred to their respective reserves to encourage cost saving and revenue generation.

INTEREST

- 4-5. Annually each year the Director of Finance and Administration shall allocate interest to all reserves of the Town of Redcliff. This allocation will be calculated by utilizing the reserve balance as of the previous year end, being December 31. For the calculation of

interest for ~~2012~~—each year the rate on all reserves shall be the rate paid by a Chartered Bank for operation of a business account, or an average rate calculated on ~~T-bill~~investment funds.

REPEAL

5. Bylaw No. ~~1696/2011~~-1732/2012 is hereby repealed.

READ a first time this _____ day of _____, 2016.

READ a second time this _____ day of _____, 2016.

READ a third time this the _____ day of _____, 2016.

SIGNED and **PASSED** this _____ day of _____, 2016.

MAYOR

MANAGER OF LEGISLATIVE AND LAND SERVICES

**TOWN OF REDCLIFF
REQUEST FOR DECISION**

DATE: April 25, 2016

PROPOSED BY: Director of Finance and Administration

TOPIC: 2016 Finance Budget Changes

PROPOSAL: To approve final budget changes for 2016

BACKGROUND:

With the release of the provincial budget and various other requisitions the 2016 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. It is important to note that the budget is being presented for final approval.

The total 2016 budget is \$17,914,535, \$17,123,535 for operating, which includes the unfunded amortization of \$3,077,355, and \$791,000 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, 2015 balance of this reserve is \$562,629, and current budget includes a \$18,650 contribution as per the Reserve Allocation Bylaw 1732/2012.

This budget contains a 1% increase in the municipal component of the tax rate for operations, a 2% increase for sustainable capital infrastructure, 3% total as included in the 2016 Interim budget which was approved by Resolution#2015-0605 at the December 14, 2015 Council meeting.

Overview of 2016 Final Budgets:

A. Capital Budget: \$25,000 for Town Hall Front Entrance Step, funded from Purchasing Reserve.

B. Operating Budget: \$94,155 which is listed as follows:

The only change which affects the Municipal Tax Rate:

- Increase expense of \$3,611 for attending professional development opportunities as per Resolution#2016-0007, which has a minimal effect on the Municipal Tax rate;

The following changes will affect School & Lodge rates:

- The total 2016 School Requisition is \$1,982,671, while \$1,921,374 was in the Interim Budget, \$61,297 needs to be raised;
- The 2016 Lodge Requisition is \$67,957, while \$67,110 was in the Interim Budget, \$847 needs to be raised;

The following changes will affect and reduce reserve and grant balances:

- Annual expense for the Physician Recruitment \$15,150 is accounted for, with funding from the Tax Stabilization Reserve as per Resolution#2015-055;
- Increased contributions to FCSS Community Development Activities by \$13,250 with funding from FCSS grant as per Resolution#2016-0097.

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. 2016 Operating Budget Changes
2. 2016 Capital Budget (with changes)

OPTIONS:

1. To approve the 2016 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 2016 Capital and Operating Budgets be approved as presented.
2. Councillor _____ moved that Administration amend the 2016 budgets as directed by Council and re-submit them for approval May 9th.

SUBMITTED BY:



Department Head



Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS ____ DAY OF ____ AD. **2016.**

2016 OPERATING BUDGET CHANGES

REVENUE		
100	Increase Municipal Tax Levy (1-12-00-110-000)	3,611
100	Increase School Tax Levy (1-12-00-111-000)	61,297
100	Increase Lodge Tax Levy (1-12-00-109-000)	847
	Total Tax Levy Adjustment	65,755
900	Funded by Tax Stabilization Reserve (1-12-02-920-000)	15,150
800	Funded by Family and Community Support Service Grant (1-51-00-840-000)	13,250
		94,155
EXPENSE		
200	Increase Council Travel Expense as per Resol#2016-0007- Council Professional Development (2-11-02-211-000)	3,611
700	Increase ASFF School Tax Requisition - Resid & Farmland (2-81-01-741-000)	33,626
700	Increase ASFF School Tax Requisition - Non-Resid & Farmland (2-81-01-742-000)	22,097
700	Increase CSRD# School Tax Requisition - Resid & Farmland (2-81-01-743-000)	2,875
700	Increase CSRD# School Tax Requisition - No-Resid (2-81-01-744-000)	2,700
700	Increase Cypress View Foundation Lodge Requisition as per actual 2016 Requisition (2-81-01-755-000)	847
	Total Expenses from Taxation	65,755
200	Increase Public Relations as per Resol#2015-0055 - 1 Yr Physician Recruitment (\$64,309 over 4 yrs & 3 mths) (2-12-02-221-000)	15,150
700	Increase Contribution to FCSS Community Development Activities - Resol#2016-0097 (2-51-09-770-000)	13,250
		94,155

ACCOUNT NUMBERS AND LINE DETAILS

REVENUE			
	2016 INTERIM BUDGET	Changes	2016 FINAL BUDGET
100 Taxes	(7,602,044)	(65,755)	(7,667,799)
300 Sales to Other Governments	(8,150)		(8,150)
400 Sales of Goods & Services	(4,587,006)		(4,587,006)
500 Other Revenue from Own Source	(647,143)		(647,143)
600 Gain/Loss on Sale of TCA	(25,000)		(25,000)
800 Conditional Grants from Other Governments	(533,034)	(13,250)	(546,284)
900 Other Transactions	(549,648)	(15,150)	(564,798)
TOTAL REVENUE	(13,952,025)	(94,155)	(14,046,180)
EXPENSE			
100 Salaries, Wages & Benefits	3,689,083		3,689,083
200 Contracted & General Services	1,864,181	18,761	1,882,942
300 Purchases from Other Governments	1,738,667		1,738,667
500 Materials, Goods, Supplies and Utilities	1,237,172		1,237,172
600 Amortization of TCA	3,077,355		3,077,355
700 Transfer Payments	5,059,504	75,394	5,134,898
800 Financial Services Charges	348,218		348,218
900 Other Transactions	15,200		15,200
TOTAL EXPENSE	17,029,380	94,155	17,123,535
TOTAL TOWN OF REDCLIFF - Amortization	3,077,355	0.00	3,077,355

School Levy & Requisition in Details				
Description	GL Account	Interim Budget	Changes	Final Budget
School Tax Levy	1-12-00-111-4	1,871,784.00	61,297	1,933,080.59
School Tax Levy (MGB 147/08)	1-12-00-113-4	49,590.00		49,590.00
		1,921,374.00	61,297	1,982,670.59
ASFF School Req - Residential & Farm	2-81-01-741-4	1,054,010.00	33,626	1,087,635.53
ASFF School Req - Non-Residential	2-81-01-742-4	692,636.00	22,097	714,732.80
CSRD#20 Requisition-Residential & Farm	2-81-01-743-4	90,108.00	2,875	92,982.67
CSRD#20 Requisition-Non-Residential	2-81-01-744-4	84,620.00	2,700	87,319.59
		1,921,374.00	61,297	1,982,670.59
Actual Requisitions received as April 14/2016				
2016 ASFF Resi & Farmland		1,126,527		
2016 ASFF Non-Resi		674,760		
2016 CSRD Non-Resid		96,917		
2017 CSRD Resid & Farmland		84,467		
		1,982,671		
School Requisition Increase		61,297		

Town of Redcliff
2016 Approved Capital Budget - Final April 25, 2016

2016 PROJECTS AND SOURCES OF FUNDING											SOURCE OF GRANTS FUNDING DETAILS	
Department	Proj. ID	Project	GL CODE	Project Cost	Debt	Reserves	Grants	Total Funding	Reserve Type/ Operating-Taxation	Grants	MSI (Includes BMTG)	GTF (Previous FGTF)
											\$80,000 (2015 Estimated Carryover); \$1,322,529 (2016 Actual Alloc); Minus \$600,000 Prior Yr Committed)	\$292,939 as per 2015 Allocation
											802,529.00	292,939.00
Administration												
		Town Hall Front Entrance Step	8-12-00-620-166	25,000.00		25,000.00		25,000.00	Purchasing Reserves, 100%			
				25,000.00		25,000.00		25,000.00				
Engineering Services												
		Emergency Backup Power Generator (3rd & 3rd St NW lift station & SCADA (Jesmond, Factory, NW)	8-42-00-630-160	411,000.00			411,000.00	411,000.00		MSI, 100%	411,000.00	
				411,000.00				411,000.00				
Community & Protective Services												
Community Services												
Parks and Recreation		Fleet Truck	8-72-00-650-161	35,000.00		35,000.00		35,000.00	Purchasing Reserves, 100%			
Parks and Recreation		Conservation Seeder	8-72-00-630-162	15,000.00		15,000.00		15,000.00	Purchasing Reserves, 100%			
		Total		50,000.00		50,000.00		50,000.00				
Protective Services												
		Total		0.00		0.00		0.00				
Public Services												
PW Shop		Service Truck 50% (As per Landfill auth. Meeting sept.17/15)	8-31-00-650-159	75,000.00		75,000.00		75,000.00	Purchasing Reserve, 100%			
Roads		Tandem Truck - replaces unit #93	8-32-00-650-163	160,000.00		160,000.00		160,000.00	Purchasing Reserve, 100%			
		Half ton truck - replaces unit #125 (requires extensive repair if kept)	8-32-00-650-164	35,000.00		35,000.00		35,000.00	Purchasing Reserve, 100%			
Water		Half ton truck - replaces unit #122 (requires extensive repair if kept)	8-41-00-650-165	35,000.00		35,000.00		35,000.00	Water System Reserve, 100%			
Sewer												
Garbage Collection												
		Total		305,000.00		305,000.00		305,000.00				
				791,000.00		380,000.00		791,000.00			391,529.00	

TOWN OF REDCLIFF FOR INFORMATION

DATE: April 25, 2016

PROPOSED BY: Planning & Engineering

TOPIC: Development Referral from Cypress County – Application 16 / 48

PROPOSAL: That the Council provide direction to the administration to provide comment to Cypress County on the above referenced item.

BACKGROUND:

Cypress County has forward a development application 16 / 48 from Quinton Pancoast (the applicant) to the Town. The proposed development is to move two existing skid mounted magazines and add one more magazine to the site. The applicant states that changes to the site are required to bring it into conformance with changes made to the regulations governing gun loading facilities.

Cypress County approved a similar application at this site in March of 2015. The Town was forwarded the application and Council directed the following comments be forwarded to the County:

From the minutes of the February 23, 2015 Council meeting:
2015-0105

*Cypress County Development
Permit Application 15 / 10
Re: Quinton Pancoast (SE 20-
13-6 W4th)*

4. REQUESTS FOR DECISION

B) Councilor Leipert moved Cypress County Development Permit Application 15 / 10 (Quinton Pancoast - SE 20-13-6 W4th) for storage of oilfield perforating supplies (shaped charges) be received for information. Further that Administration send a letter to Cypress County advising of Redcliff Council's concerns that this type of proposal imposes restrictions on development within certain distances from an explosive storage site and may adversely affect the development of the Town's land that is adjacent. Further it was suggested that the proposed development be issued a temporary approval with a maximum term of five years. –Carried

Development application 16 / 48 is not substantially different from Development Application 15 / 10 and there is nothing in the application that changes the Town's concerns identified previously, which are:

- The site is located immediately adjacent to the Town's Boundary,
- The 270 metre setback will impact future development of land inside the Town, although development is likely many years into the future.

ATTACHMENTS:

Cypress County Development Permit Application 16 / 48

OPTIONS:

1. To receive for information Cypress County Development Permit Application 16 / 48 (Quinton Pancoast- SE 20-13-6 W4th) for storage of oilfield perforating supplies (shaped charges). Further

that Administration send a letter to Cypress County advising of Redcliff Council's concerns with and recommendations for this proposal:

- Imposes restrictions on development within certain distances from an explosive storage site, and
 - May adversely affect the development of lands inside the Town that are adjacent to the site.
 - The proposed development be issued a temporary approval with a maximum term of five years.
2. To receive for information Cypress County Development Permit Application 16 / 48 (Quinton Pancoast- SE 20-13-6 W4th) for storage of oilfield perforating supplies (shaped charges). Further that Administration forward a letter to Cypress County advising
 3. To receive for information Cypress County Development Permit Application 16 / 48 (Quinton Pancoast- SE 20-13-6 W4th) for storage of oilfield perforating supplies (shaped charges).

RECOMMENDATION:

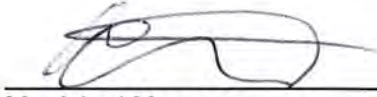
Option 1

SUGGESTED MOTION(S):

1. Councilor _____ moved that Cypress County Development Permit Application 16 / 48 (Quinton Pancoast- SE 20-13-6 W4th) for storage of oilfield perforating supplies (shaped charges) be received for information. Further that Administration send a letter to Cypress County advising of Redcliff Council's concerns with and recommendations for this proposal:
 - Imposes restrictions on development within certain distances from an explosive storage site, and
 - May adversely affect the development of lands inside the Town that are adjacent to the site.
 - The proposed development be issued a temporary approval with a maximum term of five years.
2. Councilor _____ moved that Cypress County Development Permit Application 16 / 48 (Quinton Pancoast- SE 20-13-6 W4th) for storage of oilfield perforating supplies (shaped charges) be received for information. Further that Administration forward a letter to Cypress County advising ...
3. Councilor _____ moved that Cypress County Development Permit Application 16 / 48 (Quinton Pancoast- SE 20-13-6 W4th) for storage of oilfield perforating supplies (shaped charges) be received for information.

SUBMITTED BY:


Department Head


Municipal Manager

APPROVED / REJECTED BY COUNCIL THIS ____ DAY OF _____ AD. 2016.

10:15AM.



MAJOR AGRICULTURAL INDUSTRIAL AND COMMERCIAL DEVELOPMENT PERMIT APPLICATION

Cypress County
816 - 2nd Avenue, Dunmore, Alberta T1B 0K3
Ph. 403.526.2888 Fax 403.526.8958
www.cypress.ab.ca

Application No. 16/48

NAME OF APPLICANT: QUINTON PANCOAST

Address: Box 1006 City: REDCLIFF Postal Code: T0J 2P0

Phone #: 587-253-5402 Fax#: _____ Email: pauldin.pancoast@gmail.com

LANDOWNER(S) (if applicant not the landowner): _____

Address: _____ City: _____ Postal Code: _____

Phone #: _____ Fax#: _____ Email: _____

Interest of Applicant if not owner of property: _____

SITE INFORMATION:

Legal: (Circle One) NE NW SE SW ¼ Section 20 Township 13 Range 6 W4M
Plan _____ Block _____ Lot _____ Area: 159.2 hectares/acres/lot size

Municipal Address: 13302 R6E RD 64 Roll#: 21523800

Land Use Classification: Ag. - A1-IDP

Describe the existing developments on the land: 48x104^{ft} POLE BUILDING

PROPOSED DEVELOPMENT DETAILS: MOVE 2 EXISTING SKID MAGAZINES
AND ADD ONE MORE MAGAZINE

ESTIMATE THE PROJECT:

Commencement Date: MAY/16 Completion Date: JUNE/16 Construction Costs: \$ 1000.⁰⁰

ATTACH THE FOLLOWING ACCOMPANYING INFORMATION TO THIS APPLICATION:

Will you be connecting to a Municipal water/sewer system? Yes _____ No ☒ (If yes, a separate water/sewer application is required)

☒ Detailed letter of intent including:

- Description of products and services
- Anticipated on-site operations (indoors and outdoors)
- On-site storage
- Transportation details including size of vehicle/expected frequency of trips
- Number of employees
- Hours of operation

IN ADDITION THE DEVELOPMENT AUTHORITY MAY REQUIRE ADDITIONAL INFORMATION TO PROCESS THE APPLICATION. THIS INFORMATION MAY INCLUDE, BUT NOT BE LIMITED TO THE FOLLOWING:

- ☐ One copy of a detailed site plan prepared by an engineer/architect, to scale, (11x17 size), which include the following details:
- Legal land description, civic address (if in hamlet) and north arrow
 - Adjacent streets/roads/hwys
 - Dimensions of proposed building(s)/structure(s)
 - Property lines and setbacks to property lines(front, rear and side yard dimensions)
 - Location of any rights-of-way and easements
 - Parking areas (including dimensions of space and aisles)
 - Proposed accesses to the site (including width, radius and distance from other accesses)
 - Proposed landscaped areas (preliminary)
 - Proposed outdoor storage areas and fences
- ☐ One copy of a preliminary site grading and utility servicing plan
- Preliminary grade elevations including front and rear grade, building floor, bottom of footing, lot corners.
 - Location of well(s), septic fields/tanks
- ☐ One set of building plan, to scale, which include:
- Dimensions of proposed building(s)/structure(s)
 - Exterior building finishing materials
 - Floor plans of each floor including area (sqft or sqm)
 - Elevation plans on each side of the proposed building(s)/structure(s)
- ☐ Signage Plan
- Location of all signs on-site and on buildings/structures
 - Picture/drawing of signage showing size, wording and lighting if applicable
- ☐ Plan showing an engineered drainage plan
- ☐ Traffic Impact Analysis done by a professional engineer
- ☐ Geotechnical Report(s) – Slope Stability, soils, etc.
- ☐ Environmental Assessment Reports – contaminated soils, etc.
- ☐ Preliminary Approval from relevant Provincial Boards/Agencies

____ PERMITTED USE ____ CLASS I DISCRETIONARY USE ____ CLASS II DISCRETIONARY USE

RIGHT OF ENTRY & REQUIRED SIGNATURES – Applicant/Landowner:

FOIP: Personal information is being collected by authority of the Land Use Bylaw and will be used for approval purposes. It is protected by the privacy provisions of the Freedom of Information and Protection of Privacy Act. If you have any questions about the collection, contact the Assistant Manager, 816 2nd Avenue, Dunmore, Alberta T1B 0K3 403.526.2888.

I/We, certify that the information given on this form is full and complete and is, to the best of my knowledge, a true statement of the facts relating to this application for development approval. Landowner Signature also is authorization to allow staff of Cypress County and applicable referral agencies the right of entry onto this property for the purposes of inspection.

Applicant - Signature

[Signature]

Applicant - Print Name

QUINTON PANCOAST

Date

April 6/16

Landowner - Signature

Landowner - Print Name

Date

FOR OFFICE USE ONLY:

Date Inspected: _____

By: _____

☐ Approved ☐ Appealed ☐ Refused

By: _____

Miscellaneous/Conditions of Approval:

Permit Paid \$ *005-*
 Sign Paid \$ _____
 Deposit(s) Paid \$ _____
 Receipt # *16715*

IMPORTANT NOTICES:

- This application does not permit you to commence operation. A Notice of Decisions shall be issued by the Development Officer.
- The issuance of a development permit in accordance with the Notice of Decision is subject to the condition that it does not become effective until after the appeal period. Any work done prior to the issuance of a development and before the appeal expiry date is performed at the owner/applicant's risk.

Pam,

April 6th 2016

Development Application Quinton Pancoast

Letter of intent:

Cypress county has a current permit in place for this location SE-20-13-6W4 13302 RGR RD 64 for the purpose of housing oilfield explosives in secured Federal Government inspected and licenced magazines.

NRCan the governing body of these oilfield explosives has made an amendment to the minimum required distances for the GLF (gun loading facility mag) from other storage magazines. The new distance is 270m up from 80m with a dirt berm between it and other storage magazines. This site used to have storage and the GLF at this location with the dirt berms in place. With these dirt berms not being considered anymore I would have to move the Site "C" 2 magazines to Site "A" in order to make Site "B" viable for the NRCan distance requirements. The only reason I don't just have the GLF in a different location to meet the distances required is because the GLF requires 3 Phase power which is already at Site "B" from a previous development by Weatherford. Weatherford has since closed in Medicine Hat and didn't need the GLF storage site.

AKOS a new company moving to the Medicine Hat area is looking to move the GLF to this location Site "B" The hours that AKOS would be at this location inside the GLF would be very limited. Possible 1 hour a week to a max of 2 hours per day with 1-2 employees.

Please consider this application for approval.

Sincerely,

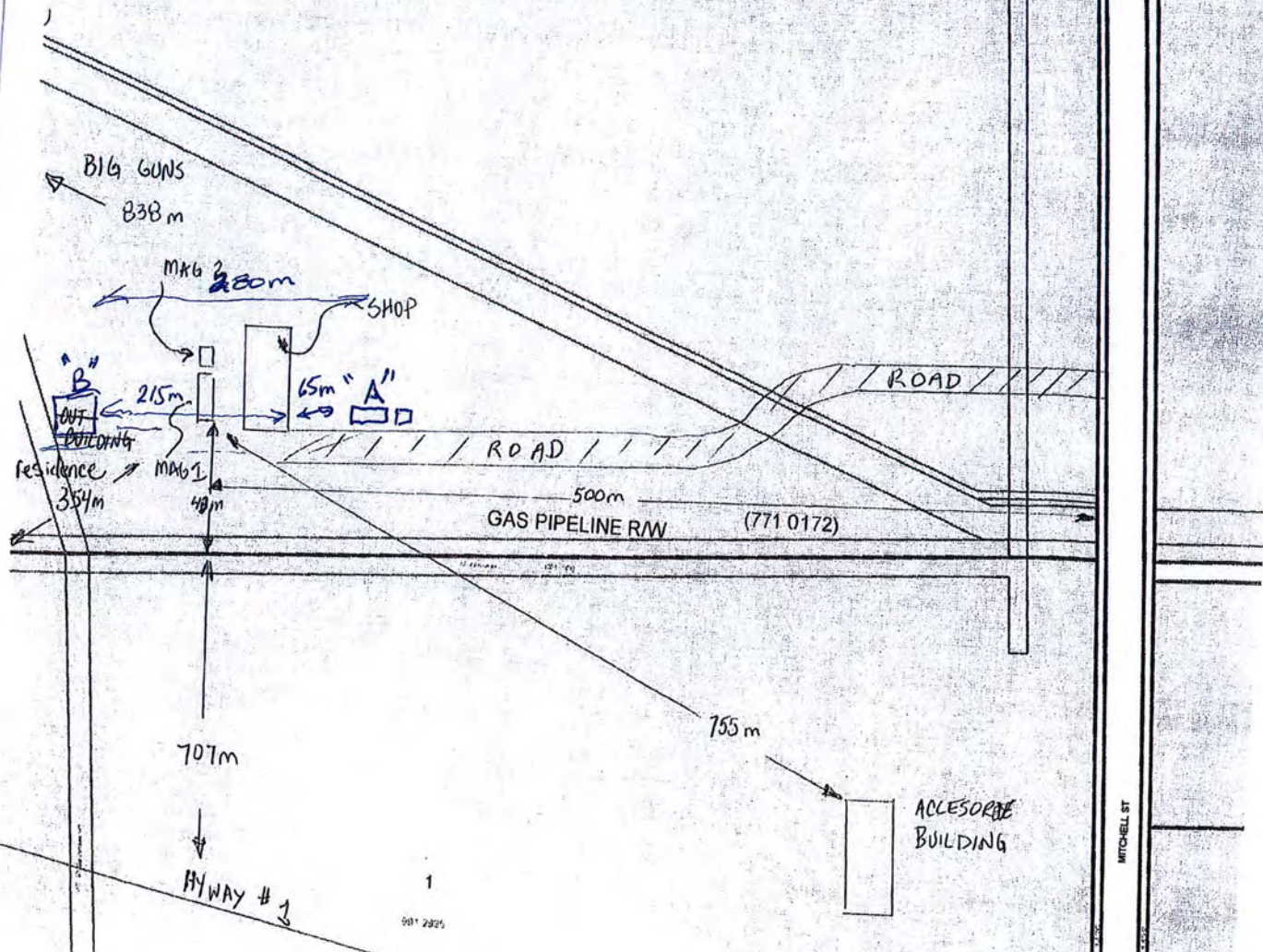
Quinton Pancoast



MOVE MAG 1 + 2
TO SITE "A"

ADD MAGAZINE TO SITE "B"

SE20 13-6-4



01:55PM Thursday February 19 2015

Distances

From Site "A"

To Range Road 64 approx. 400m

To outbuildings on Merv Boychuck's NE 17-13-6W4 approx. 700m

To South edge of Property approx. 50m

To Site "B" approx. 280m

To pole building approx. 65m

From Site "B"

To South edge of Property approx. 50m

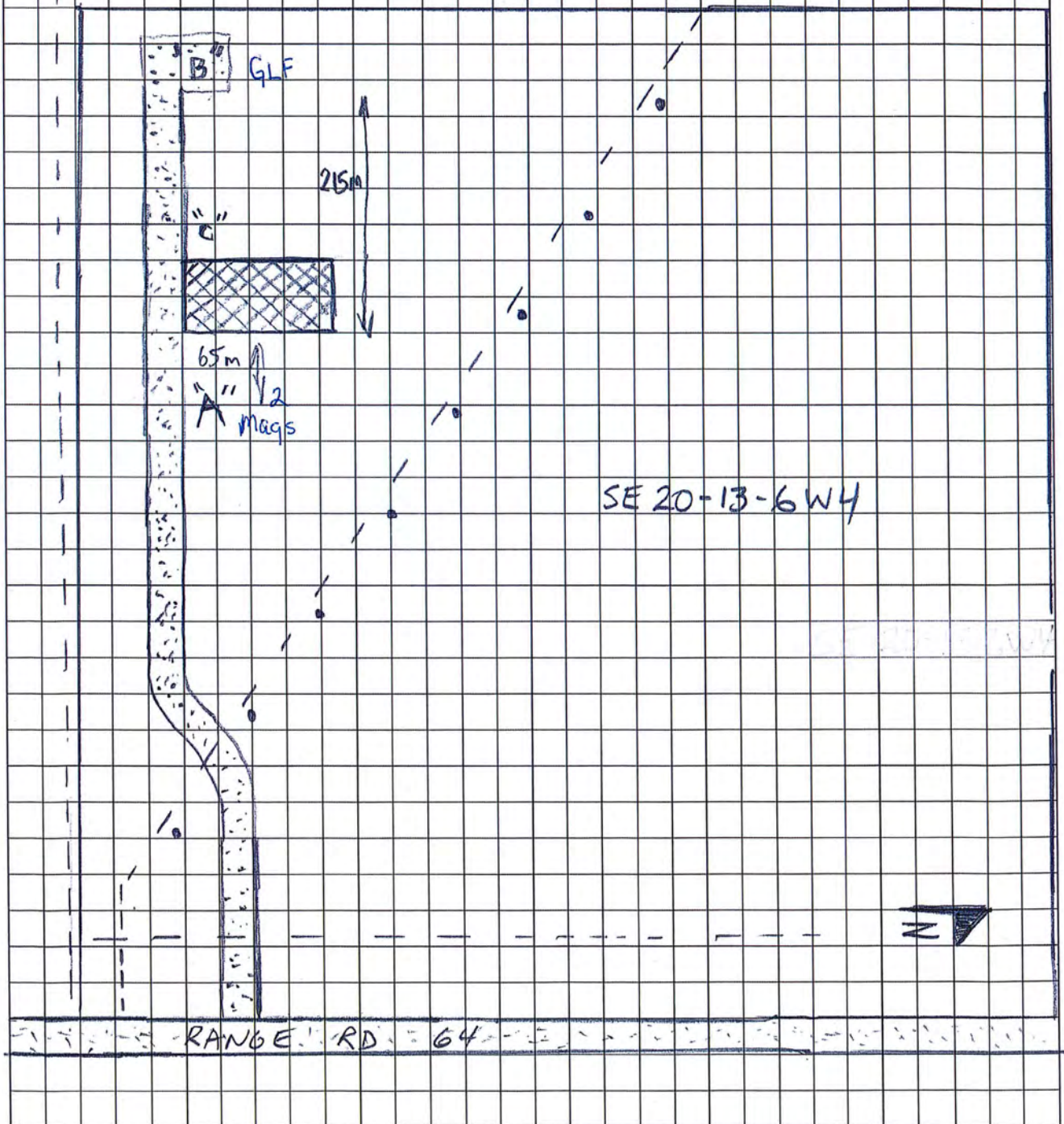
To pole building approx. 200m

To #1 Highway approx. 700m

LEDGEND

- - - pipe line
 • • power line
 gravel road

POLE BUILDING EXISTING
 "A" SITE "A"
 "B" SITE "B"
 "C" SITE "C"



I QUINTON PANCOAST REQUEST TO
WITHDRAW AND CANCEL PERMIT 15/10

QUINTON PANCOAST
Pancoast April 7/16



309B Macleod Trail SW
High River, Alberta Canada T1V 1Z5
P: 403.652.2110 F: 403.652.2396
www.highriver.ca

RECEIVED
APR 11 2016
TOWN OF REDCLIFF

OFFICE OF THE MAYOR

Mr. Ernie Reimer
Town of Redcliff
Box 40
Redcliff, AB T0J 2P0

April 5, 2016

Ernie
Dear Mr. Reimer,

An unexpected disaster can hit any community in Alberta any time, it is just a question of when and where.

In High River, we learned first-hand following the 2013 flooding that when disaster hits, it is vital that the Alberta Disaster Recovery Program (DRP) be efficient and responsive. High River's experience indicates that the program is substantially flawed, and needs an overhaul.

In January, we released a report detailing our experience with the DRP. The report documented the failings of the DRP and contained more than 50 specific recommendations to address these shortfalls. You can learn more and download the report at www.fixalbertadrp.com.

Minister Danielle Larivee, has expressed her concern with the DRP, but we have yet to see any firm commitment to a comprehensive and independent review of the program.

We hope that no town or city in Alberta will ever need the assistance of the Disaster Recovery Program, but it is inevitable that one will. We want to ensure that the Town of High River's experience will serve to make the program better for Albertans who will be depending on it in the future.

Your support, in the form of a letter which can be used in our efforts to have changes made to the DRP, would be very valuable. Please take a minute and send us a note or letter of support.

Sincerely,

Craig Snodgrass
Mayor

RECEIVED
APR 11 2016
TOWN OF REDCLIFF

TransCanada
In business to deliver

April 8, 2016

Ernie Reimer
Mayor
Redcliff
1- 3rd St. NE, Box 40
Redcliff, Alberta T0J 2P0

TransCanada PipeLines Limited
450 - 1st Street S.W.
Calgary, Alberta, Canada T2P 5H1

tel 1.855.895.8754
email community_relations@transcanada.com
web www.transcanada.com

Dear Ernie Reimer,

Project Update: Medicine Hat Compressor Station

NOVA Gas Transmission Ltd. (NGTL), a wholly owned subsidiary of TransCanada PipeLines Limited (TransCanada), is writing to update you on the status of the construction of Medicine Hat Compressor Station (Project). NGTL initially mailed communication about the Project in July, 2015 and filed an application with the regulator, the National Energy Board (NEB), in October, 2015. In February, 2016, NGTL received approval from the NEB to construct the Project. The Project is located within SW-11-14-6-W4 approximately 5 kilometres (km) north of Medicine Hat, Alberta in Cypress County.

On March 21, 2016 NGTL filed a subsequent letter with the NEB updated the Board about several updates regarding the approved Project, specifically refined design changes. On April 5, 2016 the Board approved these amendments to the original application.

The NEB has directed NGTL to serve a copy of this Order N081-2015-24 01 to all interested stakeholders, which has been enclosed for your reference.

NGTL has commenced construction on the Medicine Hat Compressor Station Project, and as previously mentioned, construction is expected to last approximately eight to ten months. The Project is expected to be in service in the fourth quarter of 2016 or the first quarter of 2017.

We strive to engage stakeholders throughout the life of the Project. We believe engagement is a two-way process and invite communities, landowners, and other interested stakeholders to share their questions and concerns with us so that we can provide information, follow up, and, where feasible, incorporate input into our plans. Please do not hesitate to contact TransCanada's Community Relations department at (855) 895-8754 in regards to the Project. Sincerely,



Darren Hopkins
Project Manager, TransCanada

Enclosures:

- NEB Letter and Board Order



Partners FOR the Saskatchewan River Basin

Managing Partner: Meewasin Valley Authority

402 Third Avenue South, Saskatoon, Saskatchewan S7K 3G5

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

Facsimile: (306) 665-6117

Email: partners@saskriverbasin.ca

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

RECEIVED
APR 04 2016
TOWN OF REDCLIFF
March 29, 2016

Dear Town of Redcliff,

Partners FOR the Saskatchewan River Basin (PFSRB) would like to request your support. **Your membership and financial support is key to realizing our mission.** The progress in building awareness and knowledge of water issues, research, and solutions in the Saskatchewan River Basin (SRB) would not be possible without public support. Help us to continue doing this crucial work.

PFSRB has been promoting watershed stewardship and sustainability of the SRB since 1993. The SRB is an international watershed that includes the three Prairie Provinces and a small portion of Montana. It contains the North Saskatchewan, Battle, Vermillion, South Saskatchewan, Red Deer, Bow, Oldman, St. Mary, Saskatchewan and Carrot Rivers. PFSRB is the only non profit, non-governmental organization with a mandate to promote watershed sustainability across the entire Saskatchewan River Basin.

Membership funds have helped us complete and take on a number of projects. The first is Stan the Sturgeon Fish Habitat Program, our newest environmental program. This curriculum based package educates and enables teachers to teach students about the importance of aquatic and riparian ecosystems and fish habitat while learning about the SRB. This one of a kind program is now available to everyone across the basin. There is no charge for receiving the program, although assistance with postage is always welcome. Please contact our office to request your copy.

Our popular educational board game, Moopher's Amazing Journey to the Sea is being transformed into a tri-lingual version by incorporating Île-à-la-Crosse Michif and Cree language into the game. We have developed partnerships with both the Gabriel Dumont Institute and the Saskatchewan Indian Cultural Centre to complete this work. This new edition will be available fall of 2016.

Save the dates! Our annual conference will be held October 16 to 19, 2016 at the historic Delta Bessborough Hotel in Saskatoon, Saskatchewan. This year's conference theme is "Every River has a Story... What's Yours?" PFSRB is please to have partnered with the Canadian Heritage River System and Saskatchewan Parks, Culture and Sport to offer this national conference.

As added benefit to memberships, we are now offering a discount to members on conference registration fees. In addition, PFSRB is currently undergoing some changes and you can expect there to be more opportunities available to members over the coming year.

Please help us continue this important work by becoming a member. Your support is invaluable. Please find a membership form enclosed.

Sincerely,

Lis Mack
Manager

Enclosure



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

Benefits of Membership

- Network with organizations focused on stewardship and sustainability.
- Market and promote your project or initiatives to a broader audience.
- Extend your contact beyond regional and/or provincial boundaries.
- Discover opportunities to collaborate with or tap into existing knowledge or expertise.
- Highlight your organization in our quarterly newsletters.
- Actively participate on committees, the Board of Directors, or Development Teams.
- Contribute to an organization that speaks for the entire River Basin.
- Receive quarterly newsletters.
- Receive discounts on registration fees for conferences and workshops.
- All contributions over \$2,000 receive 1 complementary registration to our annual conference.

Thank you for your support!

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



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

Partners FOR the Saskatchewan River Basin Membership Application/Renewal

April 1, 2016 - March 31, 2017

Name: _____ Organization: _____

Address: _____ City: _____

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

Email: _____

Visa or Mastercard Number: _____ Expiry: _____

Signature: _____

Please send me the quarterly newsletter by:

☐ email ☐ mail

Please check the appropriate contribution level. Payment can be processed by Credit Card or Cheque.

Please make cheques payable to **Partners FOR the Saskatchewan River Basin**.

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

* Please see other side for more details



OFFICE OF THE MAYOR

A - 4900 50 ST TABER, AB CANADA T1G 1T1
TELEPHONE: 403-223-5500 ext.5519 FAX: 403-223-5530

RECEIVED
APR 20 2016
TOWN OF REDCLIFF
File: 650-E01

April 11, 2016

Mayor and Council,

Town of Redcliff
Box 40
1 3rd St. NE.
Redcliff, AB T0J 2P0

Dear Mayor Reimer and Council,

Re: Request for Support for Funding Application

The Town of Taber has identified a need for a Materials Recovery Facility (MRF) in Southern Alberta. Being strategically located, Taber would like to provide this facility for all municipalities in our area.

The Materials Recovery Facility (MRF) is responsible for sorting recycling materials by type. Once the materials have been sorted they are then transformed into new products. The main goal of a MRF is to divert recyclables from the landfill and therefore work towards a more sustainable future.

Upon advice from the Province of Alberta, the Town of Taber is proposing a partnership between all participating municipalities and a private enterprise for the development and operation of the MRF.

With your support, the Town of Taber can apply for funding from the Alberta Community Partnership, Intermunicipal Collaboration Grant (or other grants as applicable) to study the feasibility of this project. If your municipality chooses to participate in the feasibility study, we will need to know the type of materials and the volumes of those materials that your municipality currently handles. In addition we are requesting your commitment in providing these materials to the Taber facility.

We hope the feasibility study will determine:

- a) Types and quantities of materials each municipality will contribute,
- b) Commodity values of each recycled material,
- c) The quantity of materials needed to make the facility profitable,
- d) The feasibility of the facility processing agricultural plastics,
- e) Each municipality's willingness to contribute,
- f) Costs associated with the collection and transportation of materials from major municipalities (Lethbridge, Medicine Hat, and Brooks), and
- g) Possible ways to share the cost of transportation amongst participating municipalities.

Attached you will find a Sample Resolution for your consideration and adoption. Please submit your Council's resolution by May 27, 2016, in order to be included in the Grant Applications.

We look forward to your favorable response,



Mayor Henk De Vlieger
/ks

RESOLUTION

At a regular meeting of the _____ of _____

(City, Town, Village, etc.) (Name of Municipality)

Held on _____, 2016, the following Resolution was passed:

"Be IT RESOLVED THAT the _____ of _____

(City, Town, Village, etc.) (Name of Municipality)

Supports the Town of Taber's application for funding from the Alberta Community Partnership, Intermunicipal Collaboration Grant (or other grants as applicable) to study the feasibility of a Materials Recovery Facility in Southern Alberta to be located in the Town of Taber, and supports the Town of Taber as applicant and managing partner for this initiative and commits to directing recyclable material from our municipality to this facility."

Authorized Representative

Signature

Title

Dated

**Municipal Manager Report to Council
April 25, 2016**

On-going Projects

- Finalization of collective agreement. Began discussions with CUPE as it relates to regular work hours (as outlined in a current letter of understanding).
- 2016 organization's corporate work program implemented, tasks will likely continue to be added as they are received.
- Continued work on updating job descriptions.
- Continued preliminary work on drafting a comprehensive personnel policy manual.

Day to Day Responsibilities

- Continued correspondence with CUPE as it relates to human resource matters.
- 2015 employee evaluations complete.
- Continued work on various legal files. The Municipal Manager and Legislative services continues to devote significant amounts of time to legal files. This is utilizing time resources that would typically be used for normal operations based tasks.
- Council meeting preparation, RFD review.
- Responding to various daily resident, council and staff inquiries.
- Responding to human resource issues as they arise.
- Began implementation of some organizational structure changes (transferring the primary planning and development functions under the umbrella of planning and engineering). This transition will require some time and patience to work through any unanticipated challenges.
- March 29 – led the post council Department head meeting accordingly.
- March 31 – assisted with the execution of landfill grazing lease (obtained relevant county representative signature).
- March 31 – worked legal files.
- April 1 – Met with Community and Protective Services Staff regarding the implementation of the new employee code of ethics and conduct policy.
- April 1 – Attended a meeting hosted by Mayor Reimer with some area commercial realtor's in attendance.
- April 4&5 – Preparation and review of April 11 council meeting agenda items.
- April 6-8 – Attended the annual Local Government Administrators of Alberta seminar in Red Deer. Participated in sessions regarding the foundational basics of Subdivision and Development Appeal Board Hearings, multi-year budgeting, GST Reporting, as well as stress management initiatives.
- April 14 – led the post-council department head meeting and assigned tasks accordingly.
- April 15 – assisted the cypress courier in arranging for a tour of water treatment plant.
- April 15 – attended a meeting hosted by Mayor Reimer with local area realtor's in attendance.
- April 18-21 – preparation and review of council meeting agenda items.
- April 19 – work on some legal files

Parks and Recreation

Applied for 5 positions in the Summer Temporary Employment Program (STEP) to assist greenspaces maintenance and Aquatic Centre operations, the STEP program was oversubscribed and the Town of Redcliff was not successful in their application.

Rec-Tangle – In collaboration with Centrica, upgraded the sound system.

RCMP: Monthly maintenance check completed and light bulbs changed as required.

Library: Monthly building checks completed.

Arena: Routine ice maintenance completed. Monthly building checks completed. Atron called in on March 22, 2016 to turn off, and pump down the ice plant. Ice removal started on March 21, 2016 and was fully removed and surface cleaned in 2 days with the assistance of the Town street sweeper.

Parks and Trails: Garbages maintained. Trails inspected for erosion and damage. Some washout silt over areas of the River Park trail, but currently frozen in place. Maintenance to be continued when weather allows.

Town Hall: Leaves and debris removed from around the back of the Town Hall. Monthly building checks completed.

Lions Park: Power turned on at the kitchen for the Gordon Memorial Church Easter function.

Rolling Mills Park: Graffiti on the electrical box at the side of the tennis court painted out.

Pool: Monthly building checks completed. Visual inspection of the pool basins done as able, side wall repair to main pool appears to be holding up, some minor surface damage to the shallow end floor.

Senior's Centre: Hot water issues continue, Atron called in twice, a "Y" spray pipe to the dishwasher appears to have been the cause as there is a tap on the end of the Y it allowed for cross flow of hot to cold and vice versa giving only tepid water. The cold tap to the Y has been turned off and tap handle removed, this has cured the problem.

Met with Glenn Racz from Riverview Gold Club to discuss insurance requirements and driving range.

FCSS and Community Programming

- Volunteer Celebration and Awards Night scheduled for April 15 at the Redcliff Legion; community organizations were sent nomination forms and information; posted on Facebook and our website.

- The Volunteer Income Tax program will be held at the Seniors Centre in April. Two sessions are planned.
- Redcliff Days and Canada Day planning is underway; many activities confirmed.
- Working on the Summer Community Programming Guide. Have had positive feedback about online registration availability. Pool programming available May 2nd online.

Fire Services

Reporting Period: 2016 First Quarter Report

The department responded to a total of 14 incidents (detailed below):

- A total of 7 smoke/fire alarms calls. The majority of them related to cooking. A number of which were failures to inform alarm company of situation.
- 3 MVS's two which required traffic control and spill clean-up. The third incident involved injuries and required extrication, as well as spill containment and traffic control.
- There was one dumpster fire-origin unknown.
- One kitchen fire-pot left unattended on stove and oil caught fire. Minimal damage. Fire was extinguished by neighbor. We checked house over including attic to ensure no hidden issues.
- One fire in the back yard of a residence, attributed to occupant smoking and butt left in leave adjacent to fence. Extinguished fire using garden hose.
- One incident involving a large tree limb falling across a residence power line. Removed limbs and turned over to City of Medicine Hat Power Utility.

There were no training courses attended by any of the members of the department this quarter.

The Deputy Chief participated in the Emergency Preparedness drill EMX-16 over two days.

Received new 4-MSA G1 45 minute SCBA's and spare air bottles. Received training on the new units from Vendor-Rocky Mountain Phoenix. The new units are deployed in Engine 1

Redcliff Fire Department conducted a joint anhydrous ammonia hazard awareness training session for Redcliff, Box Springs and Seven Persons Fire Departments.

Bylaw Enforcement

Reporting Period: 2016 March

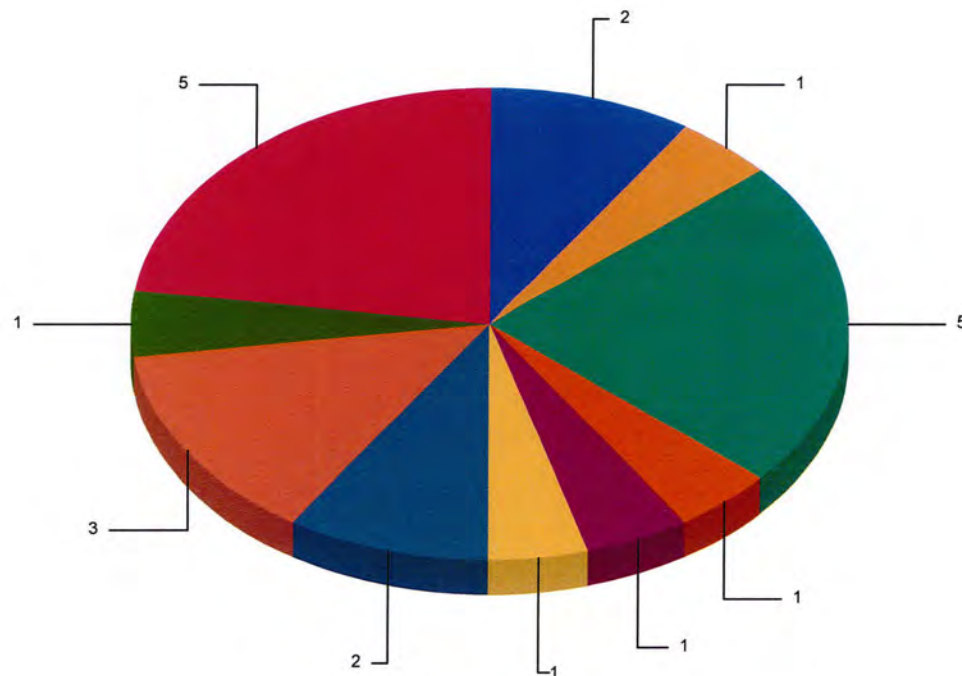
See Attached Report

Town of Redcliff

MONTHLY REPORT Statistics from Occurred Date: 3/1/2016 12:00:00AM to 3/31/2016 11:59:59PM

Case Report

Count of Incident Types



BYLAWS : ANIMAL-OTHER	2
BYLAWS : ASSIST OTHER DEPT	1
BYLAWS : ASSIST PUBLIC	5
BYLAWS : BURNING : BURNING UNCLEAN FUEL	1
BYLAWS : BURNING : USING UNAUTHORIZED FIRE PIT	1
BYLAWS : BUSINESS LICENSE	1
BYLAWS : BUSINESS LICENSE : OP. WITHOUT BUSINESS LICENSE	2
BYLAWS : CAT : CAT TRAP LOAN	3
BYLAWS : DOG	1
BYLAWS : DOG : AT LARGE	5
Total:	22

BYLAWS : ANIMAL-OTHER: 2 3%

Case Report

BYLAWS : ASSIST OTHER DEPT: 1 2%

BYLAWS : ASSIST PUBLIC: 5 8%

BYLAWS : BURNING : BURNING UNCLEAN FUEL: 1 2%

BYLAWS : BURNING : USING UNAUTHORIZED FIRE PIT: 1 2%

BYLAWS : BUSINESS LICENSE: 1 2%

BYLAWS : BUSINESS LICENSE : OP. WITHOUT BUSINESS LICENSE: 2 3%

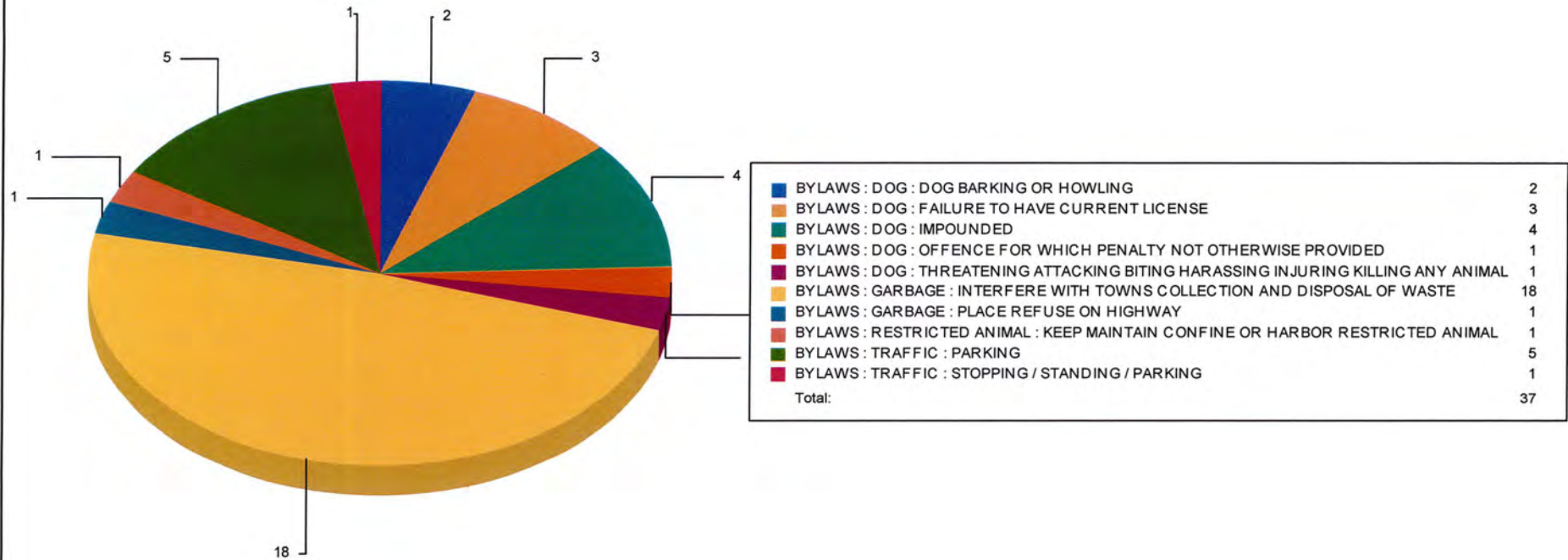
BYLAWS : CAT : CAT TRAP LOAN: 3 5%

BYLAWS : DOG: 1 2%

BYLAWS : DOG : AT LARGE: 5 8%

Case Report

Count of Incident Types



BYLAWS : DOG : DOG BARKING OR HOWLING: 2 3%

BYLAWS : DOG : FAILURE TO HAVE CURRENT LICENSE: 3 5%

BYLAWS : DOG : IMPOUNDED: 4 7%

BYLAWS : DOG : OFFENCE FOR WHICH PENALTY NOT OTHERWISE PROVIDED: 1 2%

Case Report

BYLAWS : DOG : THREATENING ATTACKING BITING HARASSING INJURING KILLING ANY ANIMAL: 1 2%

BYLAWS : GARBAGE : INTERFERE WITH TOWNS COLLECTION AND DISPOSAL OF WASTE: 18 31%

BYLAWS : GARBAGE : PLACE REFUSE ON HIGHWAY: 1 2%

BYLAWS : RESTRICTED ANIMAL : KEEP MAINTAIN CONFINED OR HARBOR RESTRICTED ANIMAL: 1 2%

BYLAWS : TRAFFIC : PARKING: 5 8%

BYLAWS : TRAFFIC : STOPPING / STANDING / PARKING: 1 2%

Grand Total: 100.00% Total # of Incident Types Reported: 59

PUBLIC SERVICES

Water and Sewer Utilities

- Utility Service staff continue to train at the new water plant.
- Utility Service staff continue to install radio reads for use with the new meter reading equipment.
- Utility Service staff moved sewer flow meters in collaboration with engineering staff.
- Utility Service staff completed sewer camera jobs as requested.
- Utility Service staff have initiated new cycle of meter reading.
- Utility Service staff continue implementing sewer flushing.
- Utility Service staff have completed numerous locates throughout town.

Municipal Works

- Garbage bin repairs are ongoing with lid repairs and painting.
- Public Service staff changed out garbage bins along Mitchell Street.
- Public Service staff replaced or repaired multiple signs around town.
- Public Service staff have been helping to build up ramp into landfill cell.
- Public Service staff have been street sweeping.
- Operations Supervisor attended EOC courses for emergency management training.
- Public Service staff started line painting throughout Town.
- Director of Public Services attended a Writing for Success Seminar.
- Public Services has completed interviews and hiring of 2016 seasonal labourers.

Landfill

- Litter pick up along the fence line is an ongoing task.
- Landfill Staff have worked on raising ramp into cell.
- All landfill staff have completed training on scale operations.
- Director of Public Services and the Operations Supervisor have commenced interviews for a new Heavy Equipment Operator.

PLANNING AND ENGINEERING

Engineering

Sewer System Bylaw: Sewer System Bylaw review in progress

Offsite Levy Bylaw and Background Report: Offsite Levy Bylaw had first reading on April 11, 2016. Non-Statutory Public Hearing is scheduled for May 9, 2016. Letter is being sent to contact group informing them.

Enforcement Initiatives

- A letter dispatched to residents for disconnection of downspouts into Town's sanitary sewer system. Follow up of a request to a greenhouse for disconnection of a downspout into Town's sanitary sewer system. Two residents have seemed to comply with the sanitary sewer bylaw. Third resident information passed on to by law officer.

Studies

Inflow and Infiltration study:

- On-going flow monitoring data capture in the NW lift station catchment area with the assistance of Public Services staff.
- Civiltec Consulting is working on the investigation study for the 3rd Ave sewer lift station. Draw down tests of lift station # 3 conducted with the help of public works and test results submitted to the consultant.
- Two flow monitors received and one of them installed as part of the sewer flow monitoring program.
- Flow monitoring and rainfall data for 2014 /2015 has been assembled and analysed. A draft report has been prepared and forms an integral part of the Town's Infiltration and Inflow management controls strategy.
- Working on developing a public education and awareness program for the Town's Inflow and Infiltration. ISL has been requested to tailor make an I & I educational program for the Town.
- Smoke detector has been received and smoke testing has started with a goal of locating potential stormwater cross connection to the Town's sanitary sewer system.
- Infiltration and Inflow reduction work committee meeting was held on April 13, 2016. A program of greenhouse survey prepared to check implementation of sanitary sewer bylaw. Public Works staff developed a survey form to assist in reporting of inspections and investigations. A letter drafted for greenhouse owners/operators which will be sent before greenhouse visit.

Pavement Management System

- A map prepared for Town's road condition based on 2010 Redcliff Roadway System Master Plan. Engineering staff is working on a pavement management strategy. A survey form will be developed for assessing the Town's paved surface road condition this summer.

Riverview Groundwater

- Two quotations from consultants received for installation of piezometer, data analysis and reporting. Field data of the Riverview subdivision has been obtained by engineering staff.

Capital Projects

- Pump Station berm raising and river bank erosion protection: The work has been completed with the substantial completion certificate issued on December 2015 and the certificate of completion issued on January 2016.

- Slope Remediation Kipling & Westside Subdivisions: The contractor worked until December 22, 2015 and resumed work in March 2016. The project is approximately 90% completed. Excess clean fill from Kipling site is being moved to a site in Eastside. Dirt moving will be completed April 22, 2016. Re-grading of slope south of Westside Subdivision completed with top soil.
- Water Treatment Plant Construction: Water plant is complete and fully operational and has been providing water to the Town as of the week of February 10th. There are a number of deficiencies and minor works still left to be completed prior to officially issuing a completion certificate. MP ECO has been given Substantial Performance as of March 1. Underground work is expected to be completed by the end of April. Surface works will be completed at the earliest available time (weather permitting). The clarifier supplier will be onsite in the middle of April to optimize the performance of the clarifier. We are extremely pleased that the water standard continues to meet a high quality drinking water.
- Northside Functional Servicing Report: Engineering Department reviewed the third draft of sanitary servicing and sent comments to Scheffer Andrew. The Town's Engineering Department has been advised by Scheffer Andrew to expect a Final report.

FINANCE AND ADMINISTRATION

- 2015 audited financial statements are scheduled to be presented to Council for approval at the April 25, 2016 Council meeting.
- Revised Annual Reserve Allocation Policy is scheduled to be presented to Council for approval at the April 25, 2016 Council meeting.
- 2016 Final Budgets are scheduled to be presented to Council for approval at the April 25, 2016 Council meeting.
- Working on grant reporting for various projects.
- Preparation and work on the 2016 Tax Rates Bylaw.
- Preparing final close of the 2015 General Ledger.

LEGISLATIVE AND LAND SERVICES

- Ongoing inquires re: land sales, development & subdivision.
- Park Enterprises continues to work on closing the remaining open permits from 2007 2011. Six files are still open.
- Transition of development/subdivision functions to Planning & Engineering.
- Ongoing Legal File Review.
- The Off-site Levy Bylaw received first reading on April 11, 2016 and direction was given to schedule a Non-statutory Public Hearing for May 9, 2016. The non-statutory public hearing will be held during the regular Council meeting. Advertising has been initiated.
- The second edition for the 2016 Newsletters is in the process of being drafted for distribution in May.
- A Subdivision & Development Appeal Board Hearing was held March 29, 2016

- Appeal of Development Permit Application 16-DP-008
Lot 13, Block 49, Plan 7361JK (99 - 6 Street SE, Redcliff)
Addition to existing detached garage
Decision: Development Permit Application was varied
- Attended the Permit Issuers Webinar held in-house April 5-6, 2016.
- Attended the Alberta Municipal Clerks Conference April 20-22, 2016.

**MAYOR'S REPORT TO COUNCIL
APRIL 25, 2016**

Past Meetings and Events

- | | |
|----------------|--|
| April 4, 2016 | Attended Redcliff & District Recreation Board meeting. I personally commend our Recreation Board for their hard work and input on all the initiatives that they are involved in to enhance our Community. Keep up the good work. |
| April 8, 2016 | Attended Mayor & Reeves meeting in Dunmore, Alberta. The Town of Taber presented a feasibility study on a projected South Alberta Regional Materials Recovery Facility in Taber. The idea was to involve as many communities as possible in their plans to have a large scale Recycling Depot in their Town. More details to follow. |
| April 15, 2016 | Photo opportunity at the Rectangle in appreciation of the \$10,000.00 donation by Centrica Gas to install a new sound system at the Redcliff Rectangle. Thanks to all who made this possible. |
| April 15, 2016 | Hosted a round table meeting with members of local Realtors and Builders. This meeting was very worthwhile and all who attended were looking forward to meeting more often. Very good dialog. Thanks to all who were in attendance. |
| April 15, 2016 | Attended Volunteer Appreciation Celebration. Congratulations to all recognized volunteers and Sharon Kirvan on being selected as Redcliff Volunteer of the Year. |

Meeting with and responding to inquiries from citizens as they arise.

Participate in the selection process for "The Leaders of Tomorrow" Awards in our Region.

COUNCILLOR'S REPORT TO COUNCIL

APRIL 25, 2016

REPORT FROM COUNCILLOR:

Larry Leipert

Report on the Temporary Foreign Worker Program Webinar presentation by The Medicine Hat Chamber held on March 16, 2016.

The Temporary Foreign Worker Program (TFWP) allows Canadian employers to hire foreign nationals to fill temporary labour and skill shortages when qualified Canadian citizens or permanent residents are not available.

The TFWP is jointly managed by Human Resources and Skills Development Canada (HRSDC) and CIC.

Employers often require a labour market opinion (LMO) from HRSDC to hire a foreign worker. A positive LMO means that the employer has tried but has been unable to find a Canadian or permanent resident for the job, that the job offer is genuine, and that the employer has met job offer commitments to temporary foreign workers they have hired in the past.

Employers will need a document from Employment and Social Development Canada (ESDC)/Service Canada stating that you can hire the temporary worker. This is known as a Labour Market Impact Assessment (LMIA). An LMIA verifies that there is a need for a temporary worker and that no Canadians are available to do the job. If you hire a temporary worker through the TFWP, you will need to apply for an LMIA and pay the related fee.

As an employer of a temporary worker, you must:

- arrange for workers' compensation benefits and medical coverage for the temporary worker when they arrive in Canada, as required by your province or territory;
- make sure that the temporary worker has the necessary work permit (the Social Insurance Number [SIN] that a temporary worker is given is not proof that they have a valid work permit);
- comply with the conditions and time limits outlined in the temporary worker's work permit; you are legally responsible for ensuring that these conditions are met, so make sure you are familiar with them;
- remain actively engaged in the business that submitted the offer of employment for as long as the temporary worker is employed;
- comply with all federal, provincial and territorial employment laws, including laws about recruiting workers;
- provide the temporary worker with a job in the same occupation that was listed in the offer of employment;
- provide the temporary worker with wages and working conditions that meet or are better than those listed in the offer of employment;

- make reasonable efforts to provide a workplace that is free of physical, sexual, psychological and financial abuse;
- keep any documentation related to the hiring and employment of the temporary worker for a period of six years after the work permit is issued; and
- attend any inspection and provide all requested documentation or information.

Basic ESDC requirements for occupations requiring lower levels of formal training (formerly known as Low-Skill Pilot)

Employment and Social Development Canada requires that all applications within the Low-Skill Pilot (LSP) have a contract signed by both the employer and the employee which outlines the employer's obligation towards the foreign worker. These obligations are the same for all LSP applications and include wages, working conditions, roundtrip transportation costs, medical coverage, assistance in finding suitable accommodations, and payment of all costs related to hiring the temporary foreign worker.

Employers can apply for an LMIA for jobs at skill levels C and D listed in the National Occupation Classification (NOC), for a maximum duration of 24 months.

Job qualifications include a high school diploma at most, or a maximum of two years of job-specific training.

Initially, after 24 months of employment in the LSP, temporary foreign workers were to return to their country of permanent residence for at least four months before applying for another work permit under the LSP (i.e., 24 months in, four months out). The requirement to return home has since been rescinded.

Employers pay return airfare, ensure that affordable and suitable accommodation is available, provide temporary medical insurance coverage for the duration of the employment, register workers with provincial workplace safety insurance plans, sign an employer-employee contract and demonstrate continued efforts to recruit and train Canadian workers.

The rules for the Seasonal Agricultural Worker Program (SAWP) differ from those for other work permits. Under the SAWP, you may remain in Canada for a maximum of 8 months between January 1st and December 15th. You must leave Canada no later than December 15th. Your employer must request authorization from Employment and Social Development Canada (ESDC) to hire you each season. This is known as a positive Labour Market Impact Assessment.

These are just a few points I pulled from the Temporary Foreign Worker legislation as presented in the Webinar. It was a very long Webinar with an incredible amount of information. There are costs and responsibilities for Employers who utilize this program. I also got the impression with rising unemployment rates in Canada this program will be harder to access.

Jim Steinke

Will provide a verbal report at the April 25, 2016 Council Meeting.

COUNCIL IMPORTANT MEETINGS AND EVENTS

Date	Meeting / Event	Where /Information
April 27, 2016	Entre Corp. Board meeting (for council rep)	Chambers Town Hall
May 9, 2016	Public Hearing Off-Site Levy Bylaw	Council Meeting Town Hall Approximately 7:00 p.m.
May 11, 2016	Council Office Hours	Town Hall Mayor/Councillor Office 4:30 p.m. to 6:30 p.m.