



COUNCIL MEETING

MONDAY, April 22, 2019

7:00 P.M.

**FOR THE REGULAR MEETING OF THE REDCLIFF TOWN COUNCIL
MONDAY, APRIL 22, 2019 – 7:00 P.M.
REDCLIFF TOWN COUNCIL CHAMBERS**

AGENDA ITEM

RECOMMENDATION

1. GENERAL

| | | | |
|-------|-----------|----------------------------------|-----------------|
| | A) | Call to Order | |
| Pg. 2 | B) | Adoption of Agenda | Adoption |
| Pg. 4 | C) | Accounts Payable * | For Information |
| Pg. 6 | D) | Bank Summary to March 31, 2019 * | For Information |

2. PUBLIC HEARING

| | | | |
|-------|-----------|---|--|
| Pg. 7 | A) | Bylaw 1886/2019, Land Use Bylaw Amendment * Lots 7-20, Block 92, Plan 1117V (20 5 Street NW) Lot 42, Block 92, Plan 0612255 (402 Broadway Avenue W.) Lot 41, Block 92, Plan 0612255 (404 Broadway Avenue W.) Land Use Bylaw Amendment to change from H – Horticultural District to R1 – Single Family Residential District | |
|-------|-----------|---|--|

3. DELEGATION

| | | | |
|--------|-----------|--|---|
| | A) | Derek Taylor, Partner of KPMG LLP Re: Auditor's report | |
| Pg. 9 | | i) Town of Redcliff | |
| | | a) Financial Statements * | For Approval & Auth. Signing Mayor/Mun. Mgr. & Dir. Finance & Admin. |
| Pg. 43 | | ii) Redcliff / Cypress Regional Waste Management Authority | |
| | | a) Financial Statements * | For Information |
| | | (In Camera [if necessary) – FOIP Section 24 & 26 | |

4. MINUTES

| | | | |
|--------|-----------|---|-----------------|
| Pg. 63 | A) | Council meeting held April 8, 2019 * | For Adoption |
| Pg. 67 | B) | Municipal Planning Commission meeting held on April 17, 2019 * | For Information |

5. BYLAWS

| | | |
|--------|---|---|
| Pg. 70 | A) Bylaw 1886/2019, Land Use Bylaw Amendment * Lots 7-20, Block 92, Plan 1117V (20 5 Street NW) Lot 42, Block 92, Plan 0612255 (402 Broadway Avenue W.) Lot 41, Block 92, Plan 0612255 (404 Broadway Avenue W.) Land Use Bylaw Amendment to change from H – Horticultural District to R1 – Single Family Residential District | 2 nd as amended / 3 rd Reading |
|--------|---|---|

6. REQUEST FOR DECISION

| | | |
|---------|---|-------------------|
| Pg. 84 | A) Land Use Bylaw – Modular & Mobile Home Parks * | For Consideration |
| Pg. 90 | B) 2019 Final Budget * | For Consideration |
| Pg. 167 | C) Encroachment Permit * Re: 34 Riverview Drive SE (Lot 84, block 1, Plan 021 3235) | For Consideration |

7. POLICIES

| | | |
|---------|--|-------------------|
| Pg. 177 | A) Policy 34, Reimbursement of Travel Expenses Policy * | For Consideration |
|---------|--|-------------------|

8. CORRESPONDENCE

| | | |
|---------|---|-----------------|
| Pg. 187 | A) Alberta Public Works Association * Re: National Public Works Week, May 19-25, 2019 – “It starts Here” | For Information |
|---------|---|-----------------|

9. OTHER

| | | |
|---------|---|-----------------|
| Pg. 191 | A) Council Important Meetings & Events * | For Information |
|---------|---|-----------------|

10. RECESS

11. IN CAMERA (CONFIDENTIAL)

- A)** Riverview Golf Club * (*FOIP* Sec. 16 & 24)
- B)** Land Development Proposal (*FOIP* Sec. 16, 23, 24 & 25)
- C)** Land Development Proposal (*FOIP* Sec. 16, 23, 24 & 25)
- D)** Boards & Commissions (*FOIP* Sec. 17)
- E)** Intermunicipal Collaborative Framework (*FOIP* Sec. 21, 24)

12. ADJOURN

| COUNCIL MEETING - APRIL 22, 2019 | | | |
|---|-------------------------------|---|---------------------|
| TOWN OF REDCLIFF ACCOUNTS PAYABLE LIST - CHEQUES | | | |
| CHEQUE # | VENDOR | DESCRIPTION | AMOUNT |
| 83921 | ECL FIBERGLASS MANUFACTURING | ECONO 2 - PIECE VAULTS | 2,759.40 |
| 83922 | GORDON MEMORIAL UNITED CHURCH | JAN - MAR CHURCH RENTAL | 105.00 |
| 83923 | KTI LIMITED | SINGLE PORT RADIOS & WATER METERS | 6,996.78 |
| 83924 | LARRY LEIPERT | TRAVEL - BOW ISLAND | 65.50 |
| 83925 | MEDICINE HAT NEWS | EMPLOYMENT ADVERTISING - SEASONAL | 745.45 |
| 83926 | MURRAY CHEVROLET CADILLAC | PROJ#231 2019 CHEV 1500 4WD | 35,408.10 |
| 83927 | SAFETY CODES | 1ST QTR SCC REMITTANCE | 371.45 |
| 83928 | SECURTEK - A SASKTEL COMPANY | ALARM SYSTEM FOR FIRE HALL | 72.29 |
| 83929 | CARLA SPAMPINATO | REIMBURSE - FCSS PROGRAM SUPPLIES | 141.76 |
| 83930 | PATRICIA SPETZ | REIMBURSE - TRAVEL | 35.40 |
| 83931 | 3 LITTLE BIRDS TREE CARE | TRIMMING LIONS PARK | 1,050.00 |
| 83932 | REDCLIFF FIREMEN SOCIAL CLUB | 1ST QTR FIRE PAY | 240.00 |
| 83933 | ULINE | POLY SHEET & FLAGS | 187.87 |
| 83934 | CANADIAN ENERGY | BATTERY 1050CA | 125.67 |
| 83935 | COOPER EQUIPMENT RENTALS | FAN RENTAL | 646.38 |
| 83936 | CZEMBER, CHRIS | TRAVEL - BOW ISLAND & LETHBRIDGE (BADLANDS) | 295.42 |
| 83937 | PALIWODA, DAN | COVERALL CLEANING | 6.30 |
| 83938 | COREY POPICK | TRAVEL - REGINA CONFERENCE | 95.00 |
| 83939 | REDCLIFF CITIZENS ON PATROL | CITIZENS ON PATROL INSTALLMENT | 1,559.00 |
| 83940 | RIVERVIEW GOLF CLUB | REFINANCE LOAN INSTALLMENT | 100,000.00 |
| 83941 | TELUS COMMUNICATION INC. | POOL INTERNET | 71.04 |
| 83942 | WEATHERFORD CANADA LTD. | REFUND INACTIVE UTILITY ACCOUNT | 164.98 |
| 83943 | ORGE, CLAYTON | RENTAL DEPOSIT REFUND | 145.00 |
| 83944 | TREVOR MOORE INC. | VOLUNTEER CELEBRATION | 718.75 |
| | | | |
| | | TOTAL | \$152,006.54 |

| TOWN OF REDCLIFF ACCOUNTS PAYABLE LIST - ELECTRONIC FUND TRANSFERS | | | |
|---|-----------------------------------|--|---------------|
| EFT# | VENDOR | DESCRIPTION | AMOUNT |
| EFT0001324 | ACTION PARTS | STOPLIGHT SWITCH & FUEL FILTERS | 148.26 |
| EFT0001325 | AIR LIQUIDE CANADA INC | BULK LIQUID C02 | 694.96 |
| EFT0001326 | BERT'S VACUUMS & EQUIPMENT RENTAL | PAPER PRODUCTS | 260.38 |
| EFT0001327 | THE BOLT GUYS | BOLTS & COIL KITS | 143.91 |
| EFT0001328 | CANADIAN LINEN & UNIFORM | COVERALLS & TOWELS | 44.51 |
| EFT0001329 | HACH SALES AND SERVICE CANADA | TREATMENT SUPPLIES & CALIBRATION | 9,258.82 |
| EFT0001330 | HOME HARDWARE | WATER METER & EQUIPMENT & SUPPLIES | 225.39 |
| EFT0001331 | KEYWAY SECURITY LOCKSMITHS LTD | LOCK & DOOR REPAIRS | 538.65 |
| EFT0001332 | LETHBRIDGE MOBILE SHREDDING | SHREDDING SERVICE | 68.25 |
| EFT0001333 | REDCLIFF/CYPRESS REGIONAL LAND | LANDFILL TONNAGE | 9,411.04 |
| EFT0001334 | RURAL MUNICIPALITIES OF ALBERTA | WEEKEND SIGN TABS | 214.54 |
| EFT0001335 | RON S ELECTRIC | LIGHT REPAIRS & CHANGES FIREHALL | 1,111.53 |
| EFT0001336 | SITEONE LANDSCAPE SUPPLY | VALVES FOR RINK | 1,705.62 |
| EFT0001337 | SUMMIT MOTORS LTD | FILTERS, SEAL KITS & VEHICLE RACK/HARDWARE | 966.16 |
| EFT0001338 | SUPERIOR TRUCK EQUIPMENT | PLASTIC TIPS | 112.92 |
| EFT0001339 | TRIPLE R EXPRESS | SHIPPING RME & C.E.M. | 69.30 |
| EFT0001340 | WOLSELEY MECHANICAL GROUP | BALL CURB STOP | 558.35 |
| EFT0001341 | CITY AUTO PARTS | SHOP SUPPLIES | 168.91 |

| | | | |
|------------|-----------------------|---------------|--------------------|
| EFT0001342 | HOME HARDWARE | AIR FRESHENER | 18.41 |
| EFT0001343 | PARK ENTERPRISES LTD. | FEB PERMITS | 5,264.51 |
| | | | |
| | | TOTAL | \$30,984.42 |

| <u>REDCLIFF/CYPRESS LANDFILL ACCOUNTS PAYABLE LIST - CHEQUES</u> | | | |
|---|---------------------------|--|----------------------|
| <u>CHEQUE #</u> | <u>VENDOR</u> | <u>DESCRIPTION</u> | <u>AMOUNT</u> |
| 00489 | MEDICINE HAT CONSTRUCTION | PROJ#002 MSA AGREEMENT DOCUMENT | 144.90 |
| 00490 | RMA FUEL LTD | FUEL | 4,522.62 |
| 00491 | TELUS COMMUNICATIONS | LANDFILL PHONE | 39.36 |
| 00492 | FIX AUTO | INSURANCE CLAIM #159726 DEDUCTIBLE - SERVICE TRUCK | 1,000.00 |
| 00493 | FORTY MILE GAS CO-OP LTD. | UTILITIES | 406.30 |
| 00494 | REDCLIFF HOME HARDWARE | DUSTER & FURNANCE FILTERS | 104.95 |
| | | | |
| | | TOTAL | \$6,218.13 |

TOWN OF REDCLIFF
BANK SUMMARIES FOR MARCH 31, 2019

CASH ACCOUNTS

| | ATB GENERAL 5.12.02.121.000 TOWN | ATB LANDFILL 5.99.02.121.000 LANDFILL |
|-------------------------------|--|---|
| BALANCE FORWARD | 1,073,128.06 | 1,772,451.82 |
| DAILY DEPOSITS | 78,747.08 | 10,399.74 |
| DIRECT DEPOSITS | 407,648.57 | 172,400.19 |
| GOVERNMENT GRANTS | 0.00 | 0.00 |
| INTEREST | 1,770.13 | 3,323.03 |
| OTHER DEPOSITS | 72,220.48 | 0.00 |
| SUBTOTAL | 560,386.26 | 186,122.96 |
| PAYMENTS | 603,047.37 | 44,119.61 |
| ASFF QUARTERLY PAYMENTS | 466,836.36 | 0.00 |
| DEBENTURE PAYMENTS | 120,027.43 | 0.00 |
| OTHER WITHDRAWALS | | 40,112.59 |
| SUBTOTAL | (1,189,911.16) | (84,232.20) |
| TOTAL | 443,603.16 | 1,874,342.58 |
| BANK STATEMENT ENDING BALANCE | 496,515.76 | 1,879,091.99 |
| OUTSTANDING CHEQUES (-) | (141,711.69) | (50,809.14) |
| DEPOSITS IN TRANSIT (+) | 88,799.09 | 46,059.73 |
| TOTAL | 443,603.16 | 1,874,342.58 |
| TOTAL CASH | 2,317,945.74 | |

INVESTMENT ACCOUNTS

| | | |
|--------------------------------------|-----------------|----------------------|
| CIBC WOOD GUNDY PORTFOLIO (TOWN) | 5.12.02.321.001 | 23,513,532.00 |
| CIBC WOOD GUNDY PORTFOLIO (LANDFILL) | 5.99.02.321.001 | 511,251.00 |
| TOTAL INVESTMENTS | | 24,024,783.00 |

| | |
|-------------------------------------|----------------------|
| TOTAL CASH & INVESTMENTS | 26,342,728.74 |
|-------------------------------------|----------------------|

BYLAW NO: 1886/2019

TOWN OF REDCLIFF

A BYLAW OF THE TOWN OF REDCLIFF IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF AMENDING BYLAW 1698/2011 BEING THE REDCLIFF LAND USE BYLAW.

WHEREAS the land described at

Legal Description

Lots 7-20, Block 92, Plan 1117V

Lot 42, Block 92, Plan 0612255

Lot 41, Block 92, Plan 0612255

Civic Address

20 5 Street NW

402 Broadway Avenue W.

404 Broadway Avenue W.

Herein referred to as "Subject Lands A", is currently zone H – Horticultural District in the Land Use Bylaw Land Use District Map.

AND WHEREAS Redcliff Town Council has received an application and desires to rezone Subject Lands A to R-1 Single Family Residential District in the Land Use District Map of the Redcliff Land Use Bylaw (Bylaw 1698/2011).



AND WHEREAS copies of this Bylaw and related documents were made available for inspection by the Public at the Municipal Office as required by the Municipal Government Act

AND WHEREAS a public hearing with respect to this Bylaw was held in the Council Chambers at the Town of Redcliff on the _____ day of _____ A.D. 2019.

NOW THEREFORE the Council of the Town of Redcliff in open meeting assembled, enacts that Bylaw 1698/2011, being the Redcliff Land Use Bylaw, be amended as follows:

1) This Bylaw may be cited as the Town of Redcliff Land Use Amending Bylaw 1886/2019.

2) The land described as

Legal Description

Lots 7-20, Block 92, Plan 1117V

Lot 42, Block 92, Plan 0612255

Lot 41, Block 92, Plan 0612255

Civic Address

20 5 Street NW

402 Broadway Avenue W.

404 Broadway Avenue W.

Is hereby rezoned to R-1 Single Family District in the Land Use Bylaw Land Use District Map.

3) That the current Map A, Land Use District Map, in the Land Use Bylaw be deleted and replaced with revised Map A as is hereto attached to this amending Bylaw.

4) This Bylaw shall come into force on the date of the final reading and signing thereof.

READ a first time this 25th day of March 2019 A.D.

READ a second time this _____ day of _____ 2019 A.D.,

READ a third time this _____ day of _____ 2019 A.D.,

PASSED and **SIGNED** this _____ day of _____ A.D., 2019

Financial Statements of

TOWN OF REDCLIFF

Year ended December 31, 2018

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, 2018 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, 400 -4 Ave S
Lethbridge, Alberta
T1J 5A8

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INDEPENDENT AUDITORS' REPORT

To the Mayor and Councilors of the Town of Redcliff

Opinion

We have audited the financial statements of the Town of Redcliff (the "Town"), which comprise:

- the statement of financial position as at December 31, 2018
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies (Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2018, and its results of operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. Below the signature is a long, horizontal, slightly wavy line.

Chartered Professional Accountants

Lethbridge, Canada

April 22, 2019

TOWN OF REDCLIFF

Statement of Financial Position

December 31, 2018, with comparative information for 2017

| | 2018 | 2017 |
|--|----------------|----------------|
| Financial Assets: | | |
| Cash and cash equivalents (note 3) | \$ 1,398,531 | \$ 840,858 |
| Receivables | | |
| Trade and other receivables | 1,730,007 | 1,242,623 |
| Taxes and grants in place of taxes receivable (note 4) | 2,959,179 | 3,273,946 |
| Loans receivable (note 5) | 215,281 | 365,593 |
| Investments and marketable securities (note 6) | 23,336,115 | 19,508,111 |
| Land held for resale | 983,095 | 1,045,089 |
| Other inventories for resale | 23,396 | 23,521 |
| | 30,645,604 | 26,299,741 |
| Financial Liabilities: | | |
| Accounts payable and accrued liabilities | 701,050 | 880,506 |
| Employee benefit obligation | 181,751 | 165,830 |
| Deferred revenue (note 9) | 4,268,958 | 2,540,431 |
| Long-term debt (note 10) | 6,288,093 | 6,772,620 |
| | 11,439,852 | 10,359,387 |
| Net financial assets | 19,205,752 | 15,940,354 |
| Non-Financial Assets : | | |
| Tangible capital assets (note 8 and Schedule 6) | 81,306,560 | 83,873,643 |
| Prepaid expenses and deposits | 47,152 | 62,240 |
| Inventory held for consumption (note 7) | 286,251 | 247,947 |
| | 81,639,963 | 84,183,830 |
| Contingent liabilities (note 16) | | |
| Accumulated surplus (note 12 and Schedule 3) | \$ 100,845,715 | \$ 100,124,184 |

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Statement of Operations and Accumulated Surplus

Year ended December 31, 2018, with comparative information for 2017

| | Budget | 2018 | 2017 |
|---|----------------|----------------|----------------|
| Revenues: | | | |
| Net municipal taxes (Schedule 4) | \$ 5,839,262 | \$ 5,497,767 | \$ 5,333,334 |
| User fees and sale of goods | 4,952,415 | 5,503,132 | 4,966,872 |
| Government transfers for operating (Schedule 1) | 579,747 | 621,932 | 610,773 |
| Investment income | 275,050 | 507,946 | 388,758 |
| Other | 9,786 | 69,805 | 12,619 |
| Rentals | 181,893 | 184,804 | 178,831 |
| Penalties and cost of taxes | 88,600 | 52,699 | 75,408 |
| Total operating revenue | 11,926,753 | 12,438,085 | 11,566,595 |
| Expenses (Schedule 5): | | | |
| Legislative | 176,094 | 142,867 | 136,988 |
| Administration | 1,358,439 | 1,270,756 | 1,290,576 |
| Protective services | 1,671,417 | 1,462,826 | 1,551,549 |
| Transportation services | 3,411,044 | 3,250,349 | 3,262,138 |
| Water, wastewater, and waste management | 3,566,554 | 3,521,230 | 3,146,377 |
| Public health and welfare | 309,854 | 279,020 | 291,642 |
| Planning and development | 817,953 | 666,797 | 548,865 |
| Recreation and culture | 1,581,944 | 1,519,516 | 1,447,579 |
| Total expenses | 12,893,299 | 12,113,361 | 11,675,714 |
| Excess (deficiency) of revenues over expenses from operations | (966,546) | 324,724 | (109,119) |
| Other: | | | |
| Government transfers for capital (Schedule 1) | 1,742,663 | 396,807 | 1,036,487 |
| Excess of revenues over expenses | 776,117 | 721,531 | 927,368 |
| Accumulated surplus, beginning of year | 100,124,184 | 100,124,184 | 99,196,816 |
| Accumulated surplus, end of year | \$ 100,900,301 | \$ 100,845,715 | \$ 100,124,184 |

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Statement of Changes in Net Financial Assets

Year ended December 31, 2018, with comparative information for 2017

| | Budget | 2018 | 2017 |
|--|---------------|---------------|---------------|
| Excess of revenue over expenses | \$ (966,546) | \$ 721,531 | \$ 927,368 |
| Acquisition of tangible capital assets | (2,754,364) | (787,531) | (1,421,303) |
| Amortization of tangible capital assets | 3,180,944 | 3,354,614 | 3,323,669 |
| | 426,580 | 2,567,083 | 1,902,366 |
| Acquisition of prepaid assets | -- | (51,747) | (94,538) |
| Acquisition of prepaid expenses and deposits | -- | (47,151) | (62,240) |
| Consumption of inventory | -- | 13,442 | 25,014 |
| Use of prepaid expenses and deposits | -- | 62,240 | 91,665 |
| | -- | (23,216) | (40,099) |
| Change in net financial assets | (539,966) | 3,265,398 | 2,789,635 |
| Net financial assets, beginning of year | 15,940,354 | 15,940,354 | 13,150,719 |
| Net financial assets, end of year | \$ 15,400,388 | \$ 19,205,752 | \$ 15,940,354 |

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Statement of Cash Flows

Year ended December 31, 2018, with comparative information for 2017

| | 2018 | 2017 |
|---|--------------|-------------|
| Net inflow (outflow) of cash related to the following activities: | | |
| Operating: | | |
| Excess of revenues over expenses | \$ 721,531 | \$ 927,368 |
| Non-cash items included in excess of revenues over expenses: | | |
| Amortization of tangible capital assets | 3,354,614 | 3,323,669 |
| Changes in non-cash assets and liabilities: | | |
| Taxes and grants in place of taxes | 296,308 | 327,927 |
| Trade and other receivables | (92,920) | 672,834 |
| Loan receivable | 150,312 | 277,905 |
| Other inventory for resale | 125 | 70 |
| Inventory for consumption | (38,304) | (69,524) |
| Land held for resale | 61,993 | 54,055 |
| Employee benefit obligation | 15,921 | 20,274 |
| Deferred revenue | 1,728,527 | 733,492 |
| Prepaid expenses and deposits | 15,088 | 29,425 |
| Accounts payable and accrued liabilities | (555,460) | 62,221 |
| | 5,657,735 | 6,359,716 |
| Capital: | | |
| Acquisition of tangible capital assets | (787,531) | (1,421,303) |
| Investing: | | |
| Net acquisition of investments | (3,828,004) | (4,461,480) |
| Financing: | | |
| Repayment of long-term debt | (484,527) | (467,211) |
| Changes in cash and cash equivalents during the year | 557,673 | 9,722 |
| Cash and cash equivalents, beginning of year | 840,858 | 831,136 |
| Cash and cash equivalents, end of year | \$ 1,398,531 | \$ 840,858 |

See accompanying notes to financial statements.

TOWN OF REDCLIFF

Notes to Financial Statements

Year ended December 31, 2018

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.

TOWN OF REDCLIFF

Statement of Operations and Accumulated Surplus

Year ended December 31, 2018, with comparative information for 2017

1. Significant accounting policies (continued):

(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.

(d) Investments:

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

(e) Debt charges recoverable:

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

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

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

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

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

(g) Government transfers:

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

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

TOWN OF REDCLIFF

Statement of Operations and Accumulated Surplus

Year ended December 31, 2018, with comparative information for 2017

1. Significant accounting policies (continued):

(h) Contaminated sites liability:

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

(i) Non-financial assets:

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

i. Tangible capital assets

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

| Assets | Years |
|-------------------------|--------|
| Land improvements | 10-40 |
| Buildings | 25-50 |
| Engineered structures | |
| Roads | 10-40 |
| Water systems | 20-100 |
| Wastewater systems | 20-100 |
| Machinery and equipment | 5-20 |
| Vehicles | 10-25 |

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

TOWN OF REDCLIFF

Statement of Operations and Accumulated Surplus

Year ended December 31, 2018, with comparative information for 2017

1. Significant accounting policies (continued):

(i) Non-financial assets (continued):

ii. Contribution of tangible capital assets

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

iii. Leases

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

iv. Inventories for consumption

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

(j) Pension expenses:

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

(k) Cash and cash equivalents:

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

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2018

2. Recent accounting pronouncements:

a) Future Accounting Pronouncements

The following summarizes the upcoming changes to the Public Sector Accounting Standards by the Public Sector Accounting Standards Board (PSAB). In 2019, 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.

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 re-measurement of financial instruments and items denominated in a foreign currency. This standard is effective for fiscal years beginning on or after April 1, 2021.

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 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. As the Municipality 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 Municipality. This standard is effective for fiscal years beginning on or after April 1, 2021.

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 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, 2021.

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 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, 2021.

v. PS 3430 - Restructuring transactions

This section provides guidance on the recognition, measurement and presentation of 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.

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2018

2. Recent accounting pronouncements:

vi. PS 3280 – Asset retirement obligations

This section provides guidance on how to account for and report a liability for retirement of a tangible capital asset. This section is effective for fiscal years beginning on or after April 1, 2021.

vii. PS 3400 – Revenue

This section provides guidance on how to account for and report on revenue, specifically addressing revenue arising from exchange transactions and unilateral transactions. This section is effective for fiscal years beginning on or after April 1, 2022.

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

b) Adoption of new accounting standards

The Municipality has prospectively adopted the following standards effective January 1, 2018:

i. PS 2200 - Related party disclosures

Defines a related party and identifies disclosures for related parties and related party transactions, including key management personnel and close family members.

ii. PS 3420 - Inter-entity transactions

Establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.

iii. PS 3210 - Assets

Provides guidance for applying the definition of assets set out in PS 1000 - Financial statement concepts and establishes general disclosure standards for assets.

iv. PS 3320 - Contingent assets

Defines and establishes disclosure standards for contingent assets.

v. PS 3380 - Contractual rights

Defines and establishes disclosure standards on contractual rights.

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2018

3. Cash and cash equivalents:

| | 2018 | | 2017 |
|------|--------------------|-----------|----------------|
| Cash | \$1,398,531 | \$ | 840,858 |
| | <u>\$1,398,531</u> | <u>\$</u> | <u>840,858</u> |

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

4. Taxes and grants in place of taxes receivable:

| | 2018 | | 2017 |
|--|---------------------|-----------|------------------|
| Current taxes and grants in place of taxes | \$ 363,067 | \$ | 284,910 |
| Local improvement taxes receivable | 2,514,952 | | 2,909,582 |
| Arrears taxes | 81,160 | | 79,454 |
| | <u>\$ 2,959,179</u> | <u>\$</u> | <u>3,273,946</u> |

5. Loans receivable:

| | 2018 | | 2017 |
|---|-------------------|-----------|----------------|
| Redcliff Cypress Regional Waste Management Authority: | | | |
| - Capital | \$ 145,657 | \$ | 288,844 |
| - Operating | 38,136 | | 40,458 |
| Riverview Golf Club | 31,488 | | 36,291 |
| | <u>\$ 215,281</u> | <u>\$</u> | <u>365,593</u> |

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

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2018

5. Loans receivable (continued):

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 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%.

6. Investments:

| | 2018 | | 2017 | |
|---|----------------------|----------------------|----------------------|----------------------|
| | Amortized cost | Market value | Amortized cost | Market value |
| Short term notes and deposits | \$ 1,982,842 | \$ 1,977,487 | \$ 4,112,442 | \$ 4,112,442 |
| Corporate, government and government guaranteed bonds | 21,353,273 | 20,554,731 | 15,395,669 | 15,219,223 |
| | <u>\$ 23,336,115</u> | <u>\$ 22,532,218</u> | <u>\$ 19,508,111</u> | <u>\$ 19,331,665</u> |

Short term notes and deposits have effective interest rates of 2.4% to 3.5% and mature in less than one year.

Corporate, government and government guaranteed bonds have effective interest rates ranging from 2.25% to 4.93% with maturity dates from December 8, 2020 to July 30, 2028.

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2018

7. Inventory for consumption:

| | 2018 | 2017 |
|----------------|------------|------------|
| General | \$ 44,122 | \$ 54,113 |
| Water supplies | 242,129 | 193,834 |
| | \$ 286,251 | \$ 247,947 |

8. Tangible capital assets:

| | 2018 | 2017 |
|--------------------------|---------------|---------------|
| Net book value: | | |
| Construction in progress | \$ 258,377 | \$ 1,041,494 |
| Land | 4,956,758 | 4,956,758 |
| Land improvements | 2,424,305 | 2,186,934 |
| Buildings | 21,742,718 | 21,937,779 |
| Engineered structures | 48,540,938 | 50,387,513 |
| Machinery and equipment | 2,206,078 | 2,203,947 |
| Vehicles | 1,177,386 | 1,159,218 |
| | \$ 81,306,560 | \$ 83,873,643 |

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2018

9. Deferred revenue:

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

| | 2018 | 2017 |
|---|--------------|--------------|
| Provincial government transfers: | | |
| Municipal sustainability initiative - Capital | \$ 3,576,051 | \$ 2,020,973 |
| Federal gas tax - Capital | 402,323 | 142,409 |
| Municipal policing assistance grant | 61,176 | 61,176 |
| Police officer grant | 25,000 | 25,000 |
| Disaster recovery program (receivable) | -- | 95,700 |
| Land use internship grant carryover | -- | 10,000 |
| Enabling Accessibility Grant | 30,050 | -- |
| | 4,094,600 | 2,355,258 |
| Other deferred revenue: | | |
| Prepaid deposits | 44,570 | 36,926 |
| Prepaid property taxes | 129,788 | 148,247 |
| | \$ 4,268,958 | \$ 2,540,431 |

Continuity of deferred revenue is as follows:

| | 2018 | 2017 |
|--|--------------|--------------|
| Deferred revenue, beginning of year | \$ 2,540,431 | \$ 1,806,940 |
| Amounts received in the year: | | |
| Operating | 621,932 | 620,773 |
| Capital | 2,339,733 | 1,726,558 |
| Other | 174,358 | 185,174 |
| | 3,136,023 | 2,532,505 |
| Amounts recognized in revenue during the year: | | |
| Operating | (621,932) | (610,773) |
| Capital | (396,807) | (1,036,487) |
| Other | (388,757) | (151,754) |
| | (1,407,496) | (1,799,014) |
| Deferred revenue balance, end of year | \$ 4,268,958 | \$ 2,540,431 |

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2018

10. Long-term debt:

| | 2018 | 2017 |
|------------------------------------|--------------|--------------|
| Tax supported debentures – capital | \$ 6,288,093 | \$ 6,772,620 |

Principal and interest repayments are as follows:

| | Principal | Interest | Total |
|------------|--------------|--------------|--------------|
| 2019 | \$ 418,012 | \$ 217,411 | \$ 635,423 |
| 2020 | 427,440 | 199,917 | 627,357 |
| 2021 | 434,297 | 181,896 | 616,193 |
| 2022 | 387,573 | 163,849 | 551,422 |
| 2023 | 389,863 | 148,570 | 538,433 |
| Thereafter | 4,230,908 | 898,305 | 5,129,213 |
| | \$ 6,288,093 | \$ 1,809,948 | \$ 8,098,041 |

The debenture debt consists of various debentures repayable to the Alberta Capital Financing Authority that bear interest at rates ranging from 2.782 % to 6.750% per annum (2017 – 2.782% to 6.750%), before provincial subsidy, and mature at various dates from 2019 through to 2040. The average annual interest rate is 5.09% for 2018 (5.09% for 2017). Debenture debt is issued on the credit and security of Town of Redcliff at large.

Interest on long term debt amounted to \$282,048 (2017 - \$256,620) 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, 2018

11. Debt limits:

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

| | 2018 | 2017 |
|---------------------------------|---------------|---------------|
| Total debt limit | \$ 18,657,128 | \$ 17,349,893 |
| Total long term debt | (6,288,093) | (6,772,620) |
| Debt limit unused | 12,369,035 | 10,577,273 |
| Debt servicing limit | 3,109,521 | 2,891,649 |
| Debt servicing | (635,423) | (723,677) |
| Amount of debt servicing unused | \$ 2,474,098 | \$ 2,167,972 |

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, 2018

12. Accumulated surplus

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

| | 2018 | 2017 |
|--|----------------|----------------|
| Reserves: | | |
| Operating reserves: | | |
| Operating contingency | \$ 153,611 | \$ 131,010 |
| Tax stabilization | 500,475 | 481,967 |
| ALARIE | 45,824 | 44,451 |
| Legal and labour | 106,828 | 98,629 |
| Silent auction | 4,527 | 4,392 |
| Community celebration (previous 100th anniversary) | 95,154 | 83,106 |
| Community initiative | 169,498 | 39,576 |
| | 1,075,917 | 883,131 |
| Restricted surplus: | | |
| Purchasing | 4,703,000 | 4,080,624 |
| Road maintenance | 233,494 | 144,429 |
| Storm system | 135,275 | 63,999 |
| Water system | 4,274,968 | 3,061,283 |
| Sanitary system | 1,416,692 | 1,076,643 |
| Garbage machine and equipment | 1,151,152 | 1,160,717 |
| Municipal reserve | 61,389 | 59,551 |
| Land development | 2,694,177 | 2,392,853 |
| Infrastructure capacity fee | 20,445 | 19,832 |
| Post construction engineering | 137,252 | 133,141 |
| | 14,827,844 | 12,193,072 |
| | 15,903,761 | 13,076,203 |
| Unrestricted surplus | 9,923,487 | 9,946,958 |
| | 25,827,248 | 23,023,161 |
| Equity in tangible capital asset | 75,018,467 | 77,101,023 |
| | \$ 100,845,715 | \$ 100,124,184 |
| | | |
| | 2018 | 2017 |
| Equity in tangible capital assets: | | |
| Tangible capital assets (Schedule 6) | \$133,047,621 | \$ 132,260,090 |
| Accumulated amortization (Schedule 6) | (51,741,061) | (48,386,447) |
| Loans related to capital assets | (6,288,093) | (6,772,620) |
| | \$ 75,018,467 | \$ 77,101,023 |

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2018

13. Segmented disclosure:

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

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

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

(a) General government:

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

(b) Protective Services:

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

(c) Transportation services:

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

(d) Environmental services:

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

(e) Planning and development:

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

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2018

13. Segmented disclosure (continued):

(f) Public health and welfare:

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

(g) Recreation and culture:

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

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

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2018

14. Salary and benefits disclosure:

| | Salaries (1) | Benefits and Allowances (2) | Total 2018 | Total 2017 |
|--|--------------|-----------------------------|------------|------------|
| Mayor Reimer | \$ - | \$ - | \$ - | \$ 21,993 |
| Mayor Kilpatrick | 26,415 | 2,708 | 29,123 | 19,218 |
| Councilor Brown | - | - | - | 11,872 |
| Councilor Gale | 14,440 | 1,137 | 15,577 | 3,197 |
| Councilor Crozier | 14,515 | 436 | 14,951 | 15,196 |
| Councilor Czember | 15,190 | 1,174 | 16,364 | 3,197 |
| Councilor Leipert | 14,440 | 432 | 14,872 | 14,875 |
| Councilor Solberg | 14,065 | 413 | 14,478 | 14,718 |
| Councilor Steinke | 14,815 | 875 | 15,690 | 15,048 |
| | \$ 113,880 | \$ 7,175 | \$ 121,055 | \$ 119,314 |
| Town Manager | \$ 116,374 | \$ 28,716 | \$ 145,090 | \$ 184,256 |
| Acting Town Managers (2) (Sept 24 – Dec 31, 2018) | 7,248 | 2,157 | 9,405 | - |
| Designated Officers (4 positions) | \$ 331,118 | \$ 97,536 | \$ 428,654 | \$ 427,181 |

- 1) Salary includes regular base pay. For Councilors, salary includes a monthly allowance to attend special events and per diem reimbursements 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, 2018

15. Local Authorities Pension Plan:

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

Employees of the Town participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 259,714 people and about 420 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 10.39% (11.39% in 2017) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 14.84% (15.84% in 2017) on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 9.39% (10.39% in 2017) of pensionable salary up to the year's maximum pensionable salary and 13.84% (14.84% in 2017) on pensionable salary above this amount.

Total current service contributions by the Town to the LAPP in 2018 were \$296,234 (2017 - \$300,988). Total current service contributions by the employees of the Town to the LAPP in 2018 were \$270,323 (2017 - \$276,630).

LAPP reported a surplus of \$4.84 billion in 2017 (2016 - \$637 million in deficit).

16. Contingent liabilities:

- (a) The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.
- (b) Various claims have been made against the Town as at December 31, 2018. 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, 2018

17. Financial instruments:

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

i. Interest rate risk:

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

ii. Credit concentration:

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

iii. Liquidity risk:

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

TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2018

18. 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.

Contractual rights are rights of the Town to economic resources arising from contracts or agreements that will result in both assets and revenues in the future when the terms of those contracts or agreements are met. The Town has entered into agreements to lease lands, properties to the third parties, those contracts or agreements can be terminated or renewed before or at the time of their expiration, the anticipated amounts will be received or receivable for each of the next three years are as follows:

| | | Surface Leases | Utility Right of Way | | Grazing Leases | Storage & Land Leases | Tower Site | Total |
|-------|----|-------------------|-------------------------|----|-------------------|--------------------------|---------------|------------|
| 2019 | \$ | 20,990 | \$ 1,708 | \$ | 7,066 | \$ 2,307 | \$ 8,750 | \$ 40,821 |
| 2020 | | 20,990 | 1,708 | | 7,066 | 2,307 | 15,000 | 47,071 |
| 2021 | | 20,990 | 1,708 | | 7,066 | 2,307 | 15,000 | 47,071 |
| Total | \$ | 62,970 | \$ 5,124 | \$ | 21,198 | \$ 6,921 | \$ 38,750 | \$ 134,963 |

19. Budget:

The budget information was approved by council on April 23, 2018.

20. Approval of financial statements:

Council and Management approved these financial statements.

TOWN OF REDCLIFF

Schedule 1 - Schedule of Government Transfers

Year ended December 31, 2018, with comparative information for 2017

| | Budget | 2018 | 2017 |
|----------------------------|--------------|--------------|--------------|
| Transfers for operating: | | | |
| Federal government | \$ 1,000 | \$ 8,160 | \$ 6,588 |
| Provincial government | 566,507 | 584,482 | 591,945 |
| Other local government | 12,240 | 29,290 | 12,240 |
| | 579,747 | 621,932 | 610,773 |
| Transfers for capital: | | | |
| Provincial government | 1,742,663 | 396,807 | 1,036,487 |
| Total government transfers | \$ 2,322,410 | \$ 1,018,739 | \$ 1,647,260 |

TOWN OF REDCLIFF

Schedule 2 - Schedule of Segmented Disclosures

Year ended December 31, 2018, with comparative information for 2017

| | General government | Protective services | Transportation services | Planning and development | Recreation and culture | Environmental services | Public health and welfare | Total 2018 | Total 2017 |
|--|-----------------------|------------------------|----------------------------|-----------------------------|---------------------------|---------------------------|------------------------------|---------------|---------------|
| Revenue: | | | | | | | | | |
| Net municipal taxes | 5,497,767 | | | | | | | 5,497,767 | 5,333,334 |
| User fees & sales of goods | 167,738 | 109,004 | 23,225 | 424,614 | 291,255 | 4,463,420 | 23,877 | 5,503,133 | 4,966,872 |
| Penalties, fees & permits | 33,661 | - | - | - | - | 19,037 | - | 52,698 | 75,408 |
| Investment income | 534,961 | - | - | - | - | - | - | 534,961 | 388,293 |
| Other | 30,212 | - | - | - | 9,250 | - | 3,328 | 42,790 | 13,084 |
| Rentals | - | 155,558 | - | 29,246 | - | - | - | 184,804 | 178,831 |
| Government transfers | 51,182 | 344,800 | 139,287 | 25,000 | 230,446 | 85,368 | 142,656 | 1,018,739 | 1,647,260 |
| | 6,315,521 | 609,362 | 162,512 | 478,860 | 530,951 | 4,567,825 | 169,861 | 12,834,892 | 12,603,082 |
| Expenses: | | | | | | | | | |
| Salaries & wages | 641,206 | 323,395 | 580,707 | 351,349 | 705,947 | 1,030,523 | 122,663 | 3,755,790 | 3,822,788 |
| Contract & general services | 605,036 | 91,512 | 286,543 | 128,757 | 154,814 | 202,704 | 55,296 | 1,524,662 | 1,341,620 |
| Goods & supplies | 37,413 | 1,026,777 | 254,116 | 37,268 | 247,306 | 1,226,283 | 75,213 | 2,904,376 | 2,575,694 |
| Transfers to local Boards | 20,000 | - | - | - | 230,000 | - | 24,638 | 274,638 | 275,489 |
| Long-term debt interest | 4,671 | 38,294 | 102,751 | - | - | 89,892 | - | 235,608 | 256,620 |
| Other expenses | 63,673 | - | - | - | - | - | - | 63,673 | 79,834 |
| Loss on disposal of tangible assets | - | - | - | - | - | - | - | - | - |
| | 1,371,999 | 1,479,978 | 1,224,117 | 517,374 | 1,338,067 | 2,549,402 | 277,810 | 8,758,747 | 8,352,045 |
| Excess (deficiency) of revenue over expenses, before amortization | 4,943,522 | (870,616) | (1,061,605) | (38,514) | (807,116) | 2,018,423 | (107,949) | 4,076,145 | 4,251,037 |
| Amortization expense | 51,164 | 116,224 | 2,026,233 | 16,047 | 181,507 | 962,231 | 1,208 | 3,354,614 | 3,323,669 |
| Excess (deficiency) of revenue over expenses | 4,892,358 | (986,840) | (3,087,838) | (54,561) | (988,623) | 1,056,192 | (109,157) | 721,531 | 927,368 |

TOWN OF REDCLIFF

Schedule 3 - Schedule of Changes in Accumulated Surplus

Year ended December 31, 2018, with comparative information for 2017

| | Unrestricted surplus | Restricted surplus | Equity in tangible capital assets | 2018 | 2017 |
|---|-------------------------|-----------------------|--------------------------------------|----------------|----------------|
| Balance, beginning of year | \$ 9,946,958 | \$ 13,076,203 | \$ 77,101,023 | \$ 100,124,184 | \$ 99,196,816 |
| Excess of revenue over expenses | 721,531 | - | - | 721,531 | 927,368 |
| Unrestricted funds designated for future use | (3,425,931) | 3,425,931 | - | - | - |
| Restricted funds used for operations | 45,500 | (45,500) | - | - | - |
| Restricted funds used for tangible capital assets | - | (552,873) | 552,873 | - | - |
| Current year funds used for tangible capital assets | (234,658) | - | 234,658 | - | - |
| Annual amortization expense | 3,354,614 | - | (3,354,614) | - | - |
| Long term debt – capital | (484,527) | - | 484,527 | - | - |
| Change in accumulated surplus | (23,471) | 2,827,558 | (2,082,556) | 721,531 | 927,368 |
| Balance, end of year | \$ 9,923,487 | \$ 15,903,761 | \$ 75,018,467 | \$ 100,845,715 | \$ 100,124,184 |

TOWN OF REDCLIFF

Schedule 4 - Schedule of Net Municipal Taxes

Year ended December 31, 2018, with comparative information for 2017

| | Budget | 2018 | 2017 |
|----------------------------------|--------------|--------------|--------------|
| Taxation: | | | |
| Real property tax | \$ 7,408,195 | \$ 7,473,743 | \$ 7,263,002 |
| Linear property tax | 159,544 | 155,786 | 156,757 |
| Local improvement tax | 399,265 | - | - |
| | 7,967,004 | 7,629,529 | 7,419,759 |
| Requisitions: | | | |
| Alberta School Foundation Fund | 2,054,688 | 2,058,775 | 2,016,239 |
| Cypress View Senior Foundation | 72,554 | 72,554 | 70,186 |
| Designated Industrial Properties | 500 | 433 | - |
| | 2,127,742 | 2,131,762 | 2,086,425 |
| Net municipal taxes | \$ 5,839,262 | \$ 5,497,767 | \$ 5,333,334 |

TOWN OF REDCLIFF

Schedule 5 - Schedule of Expenses by Object

Year ended December 31, 2018, with comparative information for 2017

| | Budget | 2018 | 2017 |
|---|---------------|---------------|---------------|
| Expenses by object: | | | |
| Salaries, wages and benefits | \$ 4,037,572 | \$ 3,755,790 | \$ 3,822,788 |
| Contracted and general services | 2,140,790 | 1,524,662 | 1,341,620 |
| Provisions for allowances | 8,170 | 9,597 | 14,076 |
| Materials, goods and utilities | 2,994,219 | 2,904,376 | 2,575,694 |
| Transfers to boards and organizations | 284,287 | 274,638 | 275,489 |
| Bank charges | 8,271 | 14,218 | 9,308 |
| Interest on long-term debt | 239,146 | 235,608 | 256,620 |
| Amortization of tangible capital assets | 3,180,944 | 3,354,614 | 3,323,669 |
| Amortization of bond premiums/discount | (100) | 39,858 | 56,450 |
| | \$ 12,893,299 | \$ 12,113,361 | \$ 11,675,714 |

TOWN OF REDCLIFF

Schedule 6 - Schedule of Tangible Capital Assets

Year ended December 31, 2018, with comparative information for 2017

| | Construction in progress | Land | Land improvements | Buildings | Engineered structures | Machinery and equipment | Vehicles | 2018 | 2017 |
|--|-----------------------------|--------------|----------------------|--------------|--------------------------|----------------------------|-------------|---------------|---------------|
| Cost: | | | | | | | | | |
| Balance, beginning of year | \$ 1,041,495 | \$ 4,956,758 | \$ 2,613,874 | \$25,571,209 | \$ 90,929,345 | \$ 4,681,184 | \$2,466,225 | \$132,260,090 | \$130,838,787 |
| Acquisition of tangible capital assets | 122,041 | - | 29,350 | 139,236 | 72,714 | 119,663 | 304,527 | 787,531 | 1,421,303 |
| Transfers | (905,159) | - | 342,357 | 207,744 | 355,058 | - | - | - | - |
| Balance, end of year | \$ 258,377 | \$ 4,956,758 | \$ 2,985,581 | \$25,918,189 | \$ 91,357,117 | \$ 4,800,847 | \$2,770,752 | \$133,047,621 | \$132,260,090 |
| Accumulated amortization: | | | | | | | | | |
| Balance, beginning of year | - | - | \$ 426,939 | \$ 3,633,429 | \$ 40,541,833 | \$ 2,373,287 | \$1,410,959 | \$ 48,386,447 | \$45,062,778 |
| Annual amortization | - | - | 134,337 | 542,042 | 2,274,346 | 221,482 | 182,407 | 3,354,614 | 3,323,669 |
| Balance, end of year | \$ - | \$ - | \$ 561,276 | \$ 4,175,471 | \$ 42,816,179 | \$ 2,594,769 | \$1,593,366 | \$ 51,741,061 | \$ 48,386,447 |
| Net book value of tangible | | | | | | | | | |
| capital assets | \$ 258,377 | \$ 4,956,758 | \$ 2,424,305 | \$21,742,718 | \$ 48,540,938 | \$ 2,206,078 | \$1,177,386 | \$ 81,306,560 | \$ 83,873,643 |
| 2017 Net book value of tangible | | | | | | | | | |
| capital assets | \$ 1,041,495 | \$ 4,956,758 | \$ 2,186,935 | \$21,937,780 | \$ 50,387,512 | \$ 2,307,897 | \$1,055,266 | \$ 83,873,643 | |

Financial Statements of

**REDCLIFF CYPRESS
REGIONAL WASTE
MANAGEMENT AUTHORITY**

Year ended December 31, 2018

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, 2018 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 fulfils 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 accountants.

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

Director of Finance and Administration

Chairman of Redcliff Cypress Regional
Waste Management Authority



KPMG LLP
#500, 400 -4 Ave S
Lethbridge, Alberta
T1J 5A8

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Fax (403) 380-5760
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Members of Redcliff Cypress Regional Waste Management Authority:

Opinion

We have audited the financial statements of Redcliff Cypress Regional Waste Management Authority (the "Authority"), which comprise:

- the statement of financial position as at December 31, 2018
- the statement of operations for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies (Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, financial position of the Authority as at December 31, 2018, and results of operations, changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Authority's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. Below the signature is a long, horizontal, slightly wavy line.

Chartered Professional Accountants

Lethbridge, Canada

May 8, 2019

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statement of Financial Position

December 31, 2018, with comparative information for 2017

| | 2018 | 2017 |
|--|------------------|------------------|
| Financial assets: | | |
| Cash and cash equivalents (note 3) | \$ 1,445,468 | \$ 1,592,342 |
| Trade and other receivables | 231,949 | 284,651 |
| Investments and marketable securities (note 4) | 1,759,396 | 498,994 |
| | <u>3,436,813</u> | <u>2,375,987</u> |
| Financial liabilities: | | |
| Accounts payable and accrued liabilities | 510,533 | 178,883 |
| Landfill post-closure liability (note 6) | 953,443 | 853,443 |
| Loan payable to Cypress County (note 8) | 145,657 | 288,844 |
| Loan payable to Town of Redcliff (note 8) | 145,657 | 288,844 |
| | <u>1,755,290</u> | <u>1,610,014</u> |
| Net financial assets | 1,681,523 | 765,973 |
| Non-financial assets: | | |
| Tangible capital assets (note 5) | 5,494,810 | 5,660,574 |
| Inventory for consumption | 6,351 | 9,388 |
| | <u>5,501,161</u> | <u>5,669,962</u> |
| Accumulated surplus (note 7) | \$ 7,182,684 | \$ 6,435,935 |

See accompanying notes to financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statement of Operations and Accumulated Surplus

Year ended December 31, 2018, with comparative information for 2017

| | Budget | 2018 | 2017 |
|--|--------------|--------------|--------------|
| Revenue: | | | |
| Tonnage charge | \$ 1,781,239 | \$ 2,015,088 | \$ 1,752,762 |
| Interest earned on reserve investment | 6,000 | 50,933 | 18,121 |
| Other revenue | 18,870 | 37,258 | 27,313 |
| Total revenue | 1,806,109 | 2,103,279 | 1,798,196 |
| Expenses: | | | |
| Administrative and management | 447,451 | 425,824 | 415,306 |
| Contracted engineering | 365,000 | 246,611 | 104,955 |
| Contracted services | 121,000 | 63,363 | 79,883 |
| Fuel | 120,000 | 96,915 | 96,671 |
| Insurance | 35,000 | 30,445 | 29,798 |
| Interest on long-term debt | 24,300 | 6,649 | 11,562 |
| Office and general | 21,940 | 17,610 | 20,402 |
| Professional fees | 6,500 | 3,723 | 6,042 |
| Repairs and maintenance | 99,200 | 73,284 | 28,894 |
| Small tools and equipment | 1,000 | 980 | -- |
| Utilities | 5,100 | 5,741 | 4,459 |
| Provision for landfill closure | 100,000 | 100,000 | 65,800 |
| Scale and equipment contract | 150,000 | 3,797 | 10,849 |
| Amortization | 277,567 | 281,588 | 279,642 |
| Total expenses | 1,774,058 | 1,356,530 | 1,154,263 |
| Excess of revenue over expenses before the undernoted | 32,051 | 746,749 | 643,933 |
| Other | | | |
| Contributions of tangible capital assets | - | - | 66,850 |
| Excess of revenue over expenses | 32,051 | 746,749 | 710,833 |
| Accumulated surplus, beginning of year | 6,435,935 | 6,435,935 | 5,725,152 |
| Accumulated surplus, end of year | \$ 6,467,986 | \$ 7,182,684 | \$ 6,435,935 |

See accompanying notes to financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statement of Change in Net Financial Assets

Year ended December 31, 2018, with comparative information for 2017

| | Budget | 2018 | 2017 |
|---|--------------|--------------|------------|
| Excess of revenue over expenses | \$ 32,051 | \$ 746,749 | \$ 710,783 |
| Acquisition of tangible capital assets | -- | (115,824) | (851,381) |
| Amortization of tangible capital assets | 277,568 | 281,588 | 279,642 |
| Acquisition of inventory for consumption | -- | (285) | (9,388) |
| Use of inventory for consumption | -- | 3,322 | 10,118 |
| Proceeds on sale of tangible capital assets | -- | -- | -- |
| Loss on sale of tangible capital assets | -- | -- | -- |
| Change in net financial assets | 309,619 | 915,550 | 139,774 |
| Net financial asset, beginning of year | 765,973 | 765,973 | 626,199 |
| Net financial assets, end of year | \$ 1,075,592 | \$ 1,681,523 | \$ 765,973 |

See accompanying notes to financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Statement of Cash Flows

Year ended December 31, 2018, with comparative information for 2017

| | 2018 | 2017 |
|---|--------------|--------------|
| Cash and cash equivalents provided by (used in): | | |
| Operating activities: | | |
| Excess of revenue over expenses | \$ 746,749 | \$ 710,783 |
| Non-cash items included in excess of revenue over expenses: | | |
| Amortization of tangible capital assets | 281,588 | 279,642 |
| Provision for landfill closure | 100,000 | 65,800 |
| Loss on sale of tangible capital assets | - | -- |
| Accounts receivable | 52,702 | (96,509) |
| Inventory | 3,037 | 729 |
| Accounts payable and accrued liabilities | 331,650 | 117,036 |
| | 1,515,726 | 1,077,481 |
| Financing: | | |
| Repayment of due to Town of Redcliff | (143,187) | (140,759) |
| Repayment of due to Cypress County | (143,187) | (140,759) |
| | (286,374) | (281,518) |
| Investing: | | |
| Purchase of tangible capital assets | (115,824) | (851,381) |
| Proceeds from sale of capital assets | - | - |
| Purchase of investment | (1,260,402) | (498,994) |
| | (1,376,226) | (1,130,375) |
| Increase (decrease) in cash and cash equivalents | (146,874) | (544,412) |
| Cash and cash equivalents, beginning of year | 1,592,342 | 2,146,754 |
| Cash and cash equivalents, end of year | \$ 1,445,468 | \$ 1,592,342 |

See accompanying notes to unaudited financial statements.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 2018

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 policies 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

Year ended December 31, 2018

1. Significant accounting policies (continued):

(d) Budget amounts:

The budget amounts presented on the statement of operation 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

Year ended December 31, 2018

1. Significant accounting policies (continued):

(i) Financial instruments:

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

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

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

(j) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary 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 and are shown as reduction in unrestricted net assets when acquired unless provided for by debentures, capital grants or restricted net assets.

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

| Asset | Years |
|-------------------------|-------|
| Buildings | 25-50 |
| Machinery and equipment | 5-20 |
| Land improvements | 10-40 |

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 2018

1. Significant accounting policies (continued):

(j) Non-financial assets (continued):

(i) Tangible capital assets (continued)

Annual amortization is charged in the year of acquisition. Assets under construction are not amortized until the asset is available for productive use.

When conditions indicate that a tangible capital asset no longer contributes to the Entity's ability to provide goods and services, or the value of the future economic benefits associated with the tangible capital asset is less than its net book value, the net book value of the tangible capital asset is written down to reflect the decline in the tangible capital assets' value.

(ii) Contributions of tangible capital assets

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

(iii) Inventory for consumption

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

(iv) Interest capitalization

The Entity does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(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 with reasonable limits of materiality. Actual results could differ from those estimates.

(l) Contaminated sites:

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

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 2018

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 2019, the Entity 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.

1. PS 1201- Financial Statement Presentation

The implementation of this standard requires a new statement of remeasurement 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 a foreign currency. This standard is effective for fiscal years beginning on or after April 1, 2021.

2. 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 derecognition of financial liabilities. As the Municipality 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 Municipality. This standard is effective for fiscal years beginning on or after April 1, 2021.

3. 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 remeasurement gains and losses. This standard is effective for fiscal years beginning on or after April 1, 2021.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 2018

2. Recent accounting pronouncements (continued):

4. 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, 2021.

5. 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.

6. PS 3280 – Asset retirement obligations

This section provides guidance on how to account for and report a liability for retirement of a tangible capital asset. This section is effective for fiscal years beginning on or after April 1, 2021.

7. PS 3400 – Revenue

This section provides guidance on how to account for and report on revenue, specifically addressing revenue arising from exchange transactions and unilateral transactions. This section is effective for fiscal years beginning on or after April 1, 2022.

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

Management has indicated that the impact of the adoption of this standard is being evaluated and it is not known or reasonably estimable at this time.

Adoption of new accounting standards:

The Municipality has prospectively adopted the following standards effective April 1, 2017:

PS2200 - Related party disclosures, defines a related party and identifies disclosures for related parties and related party transactions, including key management personnel and close family members.

PS 3420 - Inter-entity transactions, establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 2018

2. Recent accounting pronouncements (continued):

PS 3210 - Assets, provides guidance for applying the definition of assets set out in PS 1000 - Financial statement concepts and establishes general disclosure standards for assets.

PS 3320 - Contingent assets, defines and establishes disclosure standards for contingent assets.

PS 3380 - Contractual rights, defines and establishes disclosure standards on contractual rights.

3. Cash and cash equivalents:

Cash and cash equivalents consist of:

| | 2018 | 2017 |
|---|---------------------|---------------------|
| Petty cash | \$ 300 | \$ 300 |
| Short-term investments | 2,245 | 2,974 |
| Alberta Treasury Branch general account | 1,442,923 | 1,427,646 |
| Cash held by the Town of Redcliff | -- | 161,422 |
| | \$ 1,445,468 | \$ 1,592,342 |

4. Investments:

| | 2018 | | 2017 | |
|---|---------------------|---------------------|-------------------|-------------------|
| | Amortized cost | Market value | Amortized cost | Market value |
| Short term notes and deposits | \$ 1,250,000 | \$ 1,250,000 | \$ 125,136 | \$ 125,136 |
| Corporate, government and government guaranteed bonds | 509,396 | 489,427 | 373,858 | 370,129 |
| | \$ 1,759,396 | \$ 1,739,427 | \$ 498,994 | \$ 495,265 |

Short term notes and deposits – GICs have effective interest rates of 2.49% and mature in one year.

Corporate and government guaranteed bonds have effective interest rates ranging from 2.57% to 3.22% with maturity dates from June 1, 2022 to August 29, 2028.

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 2018

5. Tangible capital assets:

| 2018 | | | |
|-------------------|---------------------|-----------------------------|---------------------|
| | Cost | Accumulated amortization | Net book value |
| Land | \$ 389,222 | \$ -- | \$ 389,222 |
| Buildings | 203,454 | 133,044 | 70,410 |
| Equipment | 3,038,365 | 1,040,474 | 1,997,891 |
| Land improvements | 3,873,226 | 960,026 | 2,913,200 |
| Vehicles | 149,667 | 25,580 | 124,087 |
| | \$ 7,653,934 | \$ 2,159,124 | \$ 5,494,810 |

| 2017 | | | |
|-------------------|---------------------|-----------------------------|---------------------|
| | Cost | Accumulated amortization | Net book value |
| Land | \$ 389,222 | \$ - | \$ 389,222 |
| Buildings | 203,455 | 128,154 | 75,301 |
| Equipment | 2,947,391 | 920,483 | 2,026,908 |
| Land improvements | 3,848,376 | 804,885 | 3,043,491 |
| Vehicles | 149,667 | 24,015 | 125,652 |
| | \$ 7,538,111 | \$ 1,877,537 | \$ 5,660,574 |

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 \$953,443 for 2018 (2017 - \$853,443).

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

REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 2018

7. Accumulated surplus:

| | Unrestricted surplus | Internally restricted surplus (ii) | Equity in tangible capital assets (i) | 2018 | 2017 |
|---|-------------------------|--|---|--------------|--------------|
| Beginning balance | \$ 262,209 | \$1,090,840 | \$5,082,886 | \$ 6,435,935 | \$ 5,725,152 |
| Excess of revenue over expenses | 746,749 | -- | -- | 746,749 | 710,783 |
| Amortization of tangible capital | 281,588 | -- | (281,588) | -- | -- |
| Principal repayment on excavation loan | (286,374) | -- | 286,374 | -- | -- |
| Purchase of tangible capital assets | -- | (115,824) | 115,824 | -- | -- |
| Transfers | (741,962) | 741,962 | -- | -- | -- |
| | \$ 262,210 | \$ 1,716,978 | \$ 5,203,496 | \$ 7,182,684 | \$ 6,435,935 |

(i) Equity in tangible capital assets:

| | 2018 | 2017 |
|--------------------------|--------------|--------------|
| Tangible capital assets | \$ 7,653,934 | \$ 7,538,111 |
| Accumulated amortization | (2,159,124) | (1,877,537) |
| Long-term debt | (291,314) | (577,688) |
| | \$ 5,203,496 | \$ 5,082,886 |

(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

Year ended December 31, 2018

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, 2018, the Authority has \$145,657 (2017 - \$288,844) due to Cypress County and \$145,657 (2017 - \$288,844) due to the Town of Redcliff. These amounts are interest bearing at 1.725% (2017 - 1.725%). The interest paid in the current year to Cypress County was \$4,983 (2017 - \$7,411) and to the Town of Redcliff was \$4,983 (2017 - \$7,411). At December 31, 2018 the Town of Redcliff held cash of \$0 (2017 - \$161,422) for the Authority.

During the year, the Authority received tonnage revenue from the Town of Redcliff totaling \$149,470 (2017 - \$106,854) and from Cypress County totaling \$151,793 (2017 - \$104,774). 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 \$10,645 (2017 - \$5,745) tonnage charge from the Town of Redcliff, and \$9,071 (2017 - \$13,470) tonnage charge from Cypress County. Also included in receivables is \$376,004 (2017 - \$52,777) that is due to the Town of Redcliff.

Included in payables is \$38,136 (2017 - \$40,458) operating loans due to the Town of Redcliff. The loan was provided to the Authority to assist in funding its operations. The loan is unsecured, due on demand and is non-interest bearing.

In the current year, there was \$nil (2017 - \$66,850) of contributions made to the Authority by the Town of Redcliff.

9. Financial risks and concentration of risks:

The Authority is subject to credit risk through trade accounts receivable. At December 31, 2018, the Authority had trade accounts receivable of \$ 93,663 (2017 - \$89,494) due from three customers (2017 - two) representing approximately 41% (2017 - 40%) of total trade accounts receivable. One customer has outstanding accounts receivable of \$39,912, which has been in Allowance for Doubtful Accounts since 2011, and it has been on a CBV collection agency legal action list pending on the result from their property held as a lien.

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

Year ended December 31, 2018

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:

| | 2018 | 2017 |
|----------------------|--------------|--------------|
| Total debt limit | \$ 3,154,919 | \$ 2,697,294 |
| Total long-term debt | (291,314) | (577,688) |
| Debt limit unused | \$ 2,863,605 | \$ 2,119,606 |

| | 2018 | 2017 |
|---------------------------------|------------|------------|
| Debt servicing limit | \$ 525,820 | \$ 449,549 |
| Debt servicing | (296,339) | (296,339) |
| Amount of debt servicing unused | \$ 229,481 | \$ 153,210 |

11. Budget:

The budgeted information presented in these financial statements is based upon the 2018 operating and capital budgets approved by Council on September 7, 2017.

12. Approval of financial statements:

The Board and Management approved these financial statements.

**MINUTES OF THE REGULAR MEETING OF THE REDCLIFF TOWN COUNCIL
MONDAY, April 8, 2019 @ 7:00 P.M.**

| | | |
|-----------------|---|---|
| PRESENT: | <p>Mayor Councillors</p> <p>Municipal Manager Manager of Legislative & Land Services Director of Finance & Administration Director of Community & Protective Services Director of Public Services Engineering</p> | <p>D. Kilpatrick C. Czember, S. Gale, L. Leipert, J. Steinke, C. Crozier</p> <p>Arlos Crofts (left at 8:11 p.m.) S. Simon (left at 8:11 p.m., ret. At 9:37 p.m.)</p> <p>J. Tu (left at 7:37 p.m.)</p> <p>D. Thibault (left at 7:37 p.m.)</p> <p>C. Popick (left at 7:37 p.m.)</p> |
|-----------------|---|---|

| | | |
|----------------|------------|------------|
| ABSENT: | Councillor | E. Solberg |
|----------------|------------|------------|

1. GENERAL

| | | |
|-----------|--------------------|---|
| | Call to Order | A) Mayor Kilpatrick called the regular meeting to order at 7:00 p.m. |
| 2019-0125 | Adoption of Agenda | B) Councillor Czember moved the Agenda be adopted as presented. - Carried. |
| 2019-0126 | Accounts Payable | C) Councillor Crozier moved the Accounts Payables (April 8, 2019) for the Town of Redcliff and Redcliff Cypress Regional Waste Management Authority, be received for information. - Carried. |

2. MINUTES

| | | |
|-----------|---|---|
| 2019-0127 | Council meeting held March 25, 2019 | A) Councillor Leipert moved the minutes of the Council meeting held March 25, 2019, be adopted as amended. - Carried. |
| 2019-0128 | Subdivision and Development Appeal Board meeting held March 20, 2019 | B) Councillor Gale moved the minutes of the Subdivision and Development Appeal Board meeting held March 20, 2019, be received for information. - Carried. |
| 2019-0129 | Redcliff and District Recreation Committee Board meeting held April 1, 2019 | C) Councillor Gale moved the minutes of the Redcliff and District Recreation Committee Board meeting held April 1, 2019, be received for information. - Carried. |

3. REQUEST FOR DECISIONS

2019-0130 Tax Recovery Reserve Bid and Auction

A) Councillor Steinke moved that the Town of Redcliff include the following properties currently on the tax arrears list for sale at a public auction to be held on July 31, 2019 at 10:30 am with the reserve bids as shown below:

| Tax Roll | Location | | | Estimated Market Value |
|--------------|----------|-------|-------|------------------------|
| | Plan | Block | Lot | |
| 0031400 | 1117V | 45 | 19-20 | \$130,000 |
| 0103900 | 9511217 | | 1 | \$150,000 |
| 0103910 | 9511217 | | 2 | \$158,000 |
| 0103920 | 9511217 | | 3 | \$208,000 |
| 0134900 | 1117V | 106 | 6-7 | \$61,000 |
| Total | | | | \$707,000 |

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

2019-0131 Allocate Capital Project Funds – Budget Amendment
RE: Splash Park Project

B) Councillor Gale moved that \$140,000 be allocated to the Splash Park Project with the funding source being amended to the Purchasing Reserve, to bring the total funding amount up to \$320,000. – Defeated.

2019-0132

Councillor Crozier moved that \$220,000 be allocated to the Splash Park Project with the funding source being the Purchasing Reserve, to bring the total funding amount up to \$400,000. – Carried.

2019-0133 MSI Approved Projects – Budget Amendment
RE: Water Meter Radios

C) Councillor Gale moved to approve the reallocation of \$77,000.00, by utilizing the remaining MSI funded dollars from the purchase of the gravel and sanding truck for the purpose of purchasing and installing roughly 400 additional water meter radio units. – Carried.

2019-0134 Redcliff Public Library Donation – Silent Auction

D) Councillor Gale moved correspondence from the Redcliff Public Library dated March 10, 2019 requesting a donation of a Redcliff Aquatic Centre Family Season Swim Pass to the Friends of the Redcliff Library Society Silent Auction fundraiser be received for information. Further to authorize Administration to contribute a Redcliff Aquatic Centre Season Family Season Swim Pass to the Friends of the Redcliff Library Society Silent Auction. – Carried.

4. OTHER

- 2019-0135 Municipal Manager Report to Council, April 8, 2019 **A)** Councillor Crozier moved the Municipal Manager Report to Council April 8, 2019 be received for information. - Carried.
- 2019-0136 Landfill Graphs **B)** Councillor Leipert moved the Landfill Graphs to April 8, 2019 be received for information. – Carried.
- 2019-0137 Bylaw Enforcement Memo **C)** Councillor Czember moved the memo to Council from Bylaw Enforcement regarding Follow up from January 14, Enforcement of Bylaws/ Nuisance & Unsightly Premises Bylaw, be received for information/discussion. - Carried.
- 2019-0138 Council Important Meetings & Events April 8, 2019 **D)** Councillor Leipert moved the Council Important Meetings & Events April 8, 2019, be received for information. – Carried.

5. RECESS

Mayor Kilpatrick called for a recess at 7:37 p.m.

Director of Community and Protective Services, Director of Finance and Administration, and Director of Public Services left at 7:37 p.m.

Mayor Kilpatrick reconvened the meeting at 7:47p.m.

6. IN CAMERA (Confidential Session)

- 2019-0139 **A)** Councillor Leipert moved to meet In Camera to discuss an Intermunicipal Collaborative Framework item under Sections 21 & 24 of the *Freedom of Information and Protection of Privacy Act (FOIP)* and a Personnel item under *FOIP* Section 16 and 19 at 7:47 p.m.
- Pursuant to Section 197 (6) of the *Municipal Government Act*, the following members of Administration were in attendance in the closed meeting: Municipal Manager and Manager of Legislative & Land Services for item 1. Municipal Manager & Manager of Legislative & Land Services left at 8:11 p.m. Manager of Legislative & Land Services returned at 9:37 p.m.
- 2019-0140 Councillor Steinke moved to return to regular session at 9:38 p.m. - Carried.

7. ADJOURNMENT

2019-0141 Adjournment

Councillor Crozier moved to adjourn the meeting at 9:40 p.m. -
Carried.

Mayor

Manager of Legislative & Land Services

- c. Development Permit Application 19-DP-018
David Kenny Construction
Lots 14-18, Block 73, Plan 1117V (Bay 3–116 Broadway Ave. E)
Approved: Change of Use – Office Space
- d. Development Permit Application 19-DP-019
David Mytton
Lot 29, Block 21, Plan 7810529 (815 6 St. SE)
Approved: Accessory Building – Detached Garage
- e. Development Permit Application 19-DP-020
Western Trail Fabricators
Lot 27, Block A, Plan 7911064 (621 Jesmond Point SW)
Approved: Home Occupation – Office Use Only

C) Appeals of Development Decisions received since the last MPC Meeting.

- a. Development Permit Application 19-DP-021
Permit Solutions Ltd.
Lot 15, Block 1, Plan 7911064 (1601 Broadway Ave. E)
Denied: Signage - Free Standing Sign and Fascia Signage

D) SDAB Decisions rendered since the last MPC Meeting.

- a. Development Permit Application 19-DP-012
Will Chanter
Lots 21-22, Block 25, Plan 1117V (302 5 St. SE)
Approved with Conditions: Accessory Building – Detached Garage with Garden Suite

E) Council Decisions and Direction related to the Land Use Bylaw since the last MPC.

- a. No Decisions or Directions related to the Land Use Bylaw have been received

F) Items Received for Information

- a. No items received for information have been received.

- Carried.

5. SUBDIVISION APPLICATION(S) FOR MPC DECISION

A) 2019 SUB 01 - Subdivision Application
Town of Redcliff, Benchmark Geomatics Inc. (Agent)
Lot 1, Block 2, Plan 041 2179 (NW 9-13-6-4)
Subdivision Application to create two lots for future road widening

N. Stebanuk moved that MPC acting as the Subdivision Approving Authority approve Subdivision Application 2019 SUB 01 [Lot 1, Block 2, Plan 041 2179 (NW 9-13-6-4)] to create two lots for future road widening with the following conditions:

1. Improvements or development of the land subject to this subdivision will require Development Permits and or new subdivision approvals to be obtained.
2. All taxes are paid.

- Carried.

6. ITEMS FOR MPC COMMENT

A) Draft RDF for Redcliff Town Council Mobile Home and Modular Home Parks

J. Steinke moved that the following comments be submitted to Council regarding the Draft RDF for Redcliff Town Council Mobile Home and Modular Home Parks:

1. Recommend that the Land Use Bylaw would just define mobile home and modular home parks and state that they will only be considered on a basis of merit in a Direct Control zone.

- Carried.

7. ADJOURNMENT

J. Steinke moved adjournment of the meeting at 1:08 p.m. – Carried.

Chairman

Recording Secretary

TOWN OF REDCLIFF
REQUEST FOR DECISION

DATE: April 22, 2019

PROPOSED BY: Planning & Engineering

TOPIC: Bylaw 1886/2019. Land Use Bylaw Amendment – Rezoning properties from H- Horticultural to R-1 Single Family Residential District.

PROPOSAL: That Council consider giving second and third reading to the proposed amendment to the Land Use Bylaw to rezone the properties on 5 Street NW between Broadway Avenue and First Avenue NW (see attached map)

BACKGROUND:

On March 25, 2019, Council gave first reading to Bylaw 1886/2019. Administration has advertised the proposed Land Use Bylaw Amendment and public hearing and notified adjacent properties, per the requirements of the MGA. At the time of preparing this Request for Decision no comments or concerns had been received.

The following background information was provided at the March 25, 2019 Council meeting.

On August 24, 2018 R. Wagenaar made application for development of an oversized accessory building on the property civically known as #20 5 Street NW (Lots 17 – 20, Block 92, Plan 1117V). The Development Authority denied the application as the proposed development did not comply with the Town's Land Use Bylaw.

On September 18, 2019, R. Wagenaar appealed the decision of the Development Authority to the Subdivision and Development Appeal Board (SDAB). It was the decision of the SDAB to approve the development with the following conditions:

1. *The property is rezoned to a Land Use district under which the use is allowed and consistent with the current Municipal Development Plan;*
2. *Consolidation of the properties legally known as:*
 - i. *Lot 42, Block 92, Plan 0612255 (402 Broadway Avenue W);*
 - ii. *Lot(s) 7-9, Block 92, Plan 1117V (20 5 Street NW);*
 - iii. *Lot(s) 10-15, Block 92, Plan 1117V (20 5 Street NW)*
3. *Exterior finish in the opinion of the Development Officer to compliment the house &/or neighbourhood;*
4. *Entering into a Development Agreement with the Town to cover the developer's responsibilities to:*
 - *Permit the Development Agreement to be registered on the title of the property by the Town by the appropriate instrument to protect the Town's interests.*
 - *Consolidate Lots:*
 - *Lot 42, Block 92, Plan 0612255 (402 Broadway Avenue W);*
 - *Lot(s) 7-9, Block 92, Plan 1117V (20 5 Street NW);*

- Lot(s) 10-15, Block 92, Plan 1117V (20 5 Street NW)
- Pay for the construction of municipal improvements adjacent to or used by the development which may include but is not limited to:
 - sidewalk curb and gutter on Broadway Avenue from the existing sidewalk east of the properties to 5th Street NW and on 5th Street NW between Broadway and 1st Avenue NW and on 1st Avenue NW between 5th Street NW and the lane east of the property,
 - roadworks including pavement of 5th Street NW and on 5th Street NW between Broadway and 1st Avenue NW and 1st Avenue NW between 5th Street NW and the lane east of the property.,
 - Installation of water and sanitary services into the property,
- Provide plans acceptable to the Town necessary to document how the developer is going to construct municipal improvements and develop the property which may include but is not limited to:
 - Road widening plans,
 - Site grading plans,
 - Utility installation plans,
 - Site access plans,
- Pay off-site levies based on the relevant bylaw and policy at the current rates for area #1 at time of signing of the development agreement;
- Post security for the completion of developer improvements, restoration of municipal infrastructure damaged by the construction of improvements, and completion of developer obligations under the Development Approval and Development Agreement. Typically, security will not be less than the value of the construction of municipal improvements that are the responsibility of the Developer and under no circumstances less than \$5,000.

On March 11, 2019, Redcliff Town Council adopted the new Municipal Development Plan (MDP). The MDP identifies this area as being in the **Greater Downtown & Broadway Avenue**. The MDP envisions that this area will be redeveloped from small-scale greenhouses and horticultural lands to areas with the potential of redevelopment of all land uses.

The proposed Land Use Bylaw amendment was presented to the Municipal Planning Commission at the regular scheduled meeting on March 20, 2019 for comment. MPC's comments are as follows:

L. Leipert moved the following comments regarding the Land Use Bylaw Amendment Application [Lot 42, Block 92, Plan 0612255; Lot 41, Block 92, Plan 0612255; Lots 7-9, Block 92, Plan 1117V; Lots 10-15, Block 92, Plan 1117V; Lots 16-17, Block 92, Plan 1117V; Lots 18-20, Block 92, Plan 1117V; (402 Broadway Avenue W); (404 Broadway Avenue W); (20 5 Street NW)] be submitted to Council:

- *R-1 Single Family Residential District is in harmony with the neighbourhood and surrounding properties and is consistent with the Town's Municipal Development Plan.*

Minor typographical changes are proposed to the bylaw.

POLICY/LEGISLATION:

Part 2, Division 1, Section 8 of the Municipal Government Act
 Part VI Land Use Bylaw Amendments, Section(s) 32-39 of the Redcliff Land Use Bylaw

STRATEGIC PRIORITIES:

N/A

ATTACHMENTS:

Application for Land Use Amendments – R. Wagenaar
Proposed Land Use Amending Bylaw 1886/2019.
Copy of the Advertising.

OPTIONS:

1. That Council give second reading to Bylaw 1886/2019., being an amendment to the Land Use Bylaw to rezone Lots 7-20, Block 92, Plan 117V; Lots 41 & 42, Block 92, Plan 0612255 from H – Horticultural to R-1 Single Family Residential District as amended.

Upon passing second reading that Council give third reading to Bylaw 1886/2019., being an amendment to the Land Use Bylaw to rezone Lots 7-20, Block 92, Plan 117V; Lots 41 & 42, Block 92, Plan 0612255 from H – Horticultural to R-1 Single Family Residential District.

2. That Council not give second reading to Bylaw 1886/2019.

RECOMMENDATION:

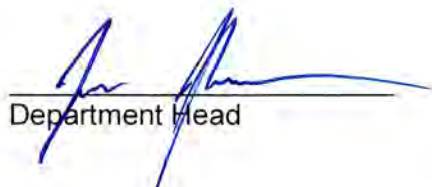
Option 1

SUGGESTED MOTION(S):

Councilor _____ moved that Bylaw 1886/2019., being an amendment to the Land Use Bylaw, to rezone Lots 7-20, Block 92, Plan 117V; Lots 41 & 42, Block 92, Plan 0612255 (402 Broadway Ave. W; 404 Broadway Ave. W; 20 5 Street NW) from H- Horticultural District to R-1 Single Family Residential District, be given second reading as amended.

Councilor _____ moved that Bylaw 1886/2019., being an amendment to the Land Use Bylaw, to rezone Lots 7-20, Block 92, Plan 117V; Lots 41 & 42, Block 92, Plan 0612255 (402 Broadway Ave. W; 404 Broadway Ave. W; 20 5 Street NW) from H- Horticultural District to R-1 Single Family Residential District, be given third reading.

SUBMITTED BY:



Department Head



Municipal Manager



APPLICATION FOR LAND USE AMENDMENT

Owner of Site:

Name:

Rick Wagenaar

Address:

402 Broadway Ave NW

Postal Code:

T0J 2P0

Agent of Owner:

Name:

Address:

Postal Code:

Telephone Number

403 952 3171

Existing Land Use Zoning:

Horticulture.

Proposed Land Use Zoning:

R1

Municipal Address of Site:

#6-5th st NW.

Legal Land Description

Lot 7-20

Block 92

Plan 1117U

Enclosures and Attachments:

41-42

92

0612255

- ☐ a) Copy of Certificate of Title for Effected lands.
- ☐ b) Evidence that Agent is authorized by Owner.
- ☐ c) Statement of reasons in support of application.
- ☐ d) Vicinity map of an appropriate scale indicating the location of the parcel and its relationship to the existing land uses and developments within 60 m of the parcel boundaries.
- ☐ e) Where application is for a district change to DC – Direct control district a statement explaining why particular control is needed to be exercised over the parcel and why another district is not appropriate.
- ☐ f) Fee, as established by resolution of Town Council, which shall include a standard application fee plus the cost of advertising for the public hearing.

The Municipal Manager in consultation with the Redcliff Planning Board may:

- (a) Refuse to accept an application to amend this Bylaw if the information required by subsection (30) has not been supplied, or
- (b) Consider the application complete without all of the information required by subsection (30), if, in his opinion, a decision can be properly made with the information supplied.

OWNER'S AND/OR OWNER'S AGENT SIGNATURE

DATE

Dec 2/18

Preview

S
LINC SHORT LEGAL TITLE NUMBER
0020 619 912 1117V;92;18-20 161 097 290 +3

LEGAL DESCRIPTION
PLAN 1117V
BLOCK 92
LOTS 18 TO 20 INCLUSIVE
EXCEPTING THEREOUT ALL MINES AND MINERALS

ESTATE: FEE SIMPLE
ATS REFERENCE: 4;6;13

MUNICIPALITY: TOWN OF REDCLIFF

REFERENCE NUMBER: 161 097 187 +3

| REGISTERED OWNER(S) | | | | |
|---------------------|------------|------------------|-------|----------------|
| REGISTRATION | DATE(DMY) | DOCUMENT TYPE | VALUE | CONSIDERATION |
| 161 097 290 | 25/04/2016 | TRANSFER OF LAND | | SEE INSTRUMENT |

OWNERS

SUNQUEST GROWERS LTD.
OF BOX 287
REDCLIFF
ALBERTA T0J 2P0

[Close](#)

Preview

S
LINC SHORT LEGAL TITLE NUMBER
0020 619 904 1117V;92;16,17 161 097 290 +2

LEGAL DESCRIPTION

PLAN 1117V

BLOCK 92

LOTS 16 AND 17

EXCEPTING THEREOUT ALL MINES AND MINERALS

ESTATE: FEE SIMPLE

ATS REFERENCE: 4;6;13

MUNICIPALITY: TOWN OF REDCLIFF

REFERENCE NUMBER: 161 097 187 +2

| REGISTERED OWNER(S) | | | | |
|---------------------|------------|------------------|-------|----------------|
| REGISTRATION | DATE(DMY) | DOCUMENT TYPE | VALUE | CONSIDERATION |
| 161 097 290 | 25/04/2016 | TRANSFER OF LAND | | SEE INSTRUMENT |

OWNERS

SUNQUEST GROWERS LTD.
OF BOX 287
REDCLIFF
ALBERTA T0J 2P0

[Close](#)

Preview

S
LINC SHORT LEGAL TITLE NUMBER
0020 586 154 1117V;92;10-15 161 097 290 +1

LEGAL DESCRIPTION
PLAN 1117V
BLOCK 92
LOTS 10 TO 15 INCLUSIVE
EXCEPTING THEREOUT ALL MINES AND MINERALS

ESTATE: FEE SIMPLE
ATS REFERENCE: 4;6;13

MUNICIPALITY: TOWN OF REDCLIFF

REFERENCE NUMBER: 161 097 187 +1

| REGISTERED OWNER(S) | | | | |
|---------------------|------------|------------------|-------|----------------|
| REGISTRATION | DATE(DMY) | DOCUMENT TYPE | VALUE | CONSIDERATION |
| 161 097 290 | 25/04/2016 | TRANSFER OF LAND | | SEE INSTRUMENT |

OWNERS

SUNQUEST GROWERS LTD.
OF BOX 287
REDCLIFF
ALBERTA T0J 2P0

[Close](#)

Preview

S
LINC SHORT LEGAL TITLE NUMBER
0020 586 146 1117V;92;7-9 161 097 290

LEGAL DESCRIPTION
PLAN 1117V
BLOCK 92
LOTS 7 TO 9 INCLUSIVE
EXCEPTING THEREOUT ALL MINES AND MINERALS

ESTATE: FEE SIMPLE
ATS REFERENCE: 4;6;13

MUNICIPALITY: TOWN OF REDCLIFF

REFERENCE NUMBER: 161 097 187

| REGISTERED OWNER(S) | | | | |
|---------------------|------------|------------------|-------|----------------|
| REGISTRATION | DATE(DMY) | DOCUMENT TYPE | VALUE | CONSIDERATION |
| 161 097 290 | 25/04/2016 | TRANSFER OF LAND | | SEE INSTRUMENT |

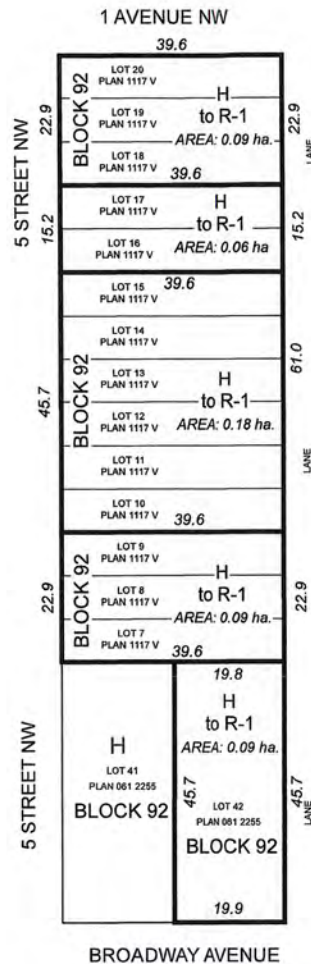
OWNERS

SUNQUEST GROWERS LTD.
OF BOX 287
REDCLIFF
ALBERTA T0J 2P0

[Close](#)

SCHEDULE 'A'

LAND USE BYLAW AMENDMENT



LEGAL DESCRIPTION:
 LOTS 7 TO 9 INCLUSIVE, LOTS 10 TO 15 INCLUSIVE,
 LOTS 16 AND 17, LOTS 18 TO 20 INCLUSIVE,
 BLOCK 92, PLAN 1117V
 AND
 LOT 42, BLOCK 92, PLAN 091 2255

PROPOSED REDESIGNATION:
 H - HORTICULTURAL DISTRICT
 TO
 R1 - SINGLE FAMILY RESIDENTIAL DISTRICT



Benchmark Geomatics Inc.
 Unit 102, Westside Common
 #2201 Box Springs Boulevard NW
 Medicine Hat, AB T1C 0C8
 Phone (403)527-3970 Fax (403)527-3908

| |
|-------------------|
| FILE NO. 18080411 |
| SCALE: 1:1000 |
| DATE: DEC. 5/18 |
| DRAWN BY: CLF |
| CHECKED BY: AJT |

BYLAW NO: 1886/2019

TOWN OF REDCLIFF

A BYLAW OF THE TOWN OF REDCLIFF IN THE PROVINCE OF ALBERTA FOR THE PURPOSE OF AMENDING BYLAW 1698/2011 BEING THE REDCLIFF LAND USE BYLAW.

WHEREAS the land described at

Legal Description

Lots 7-20, Block 92, Plan 1117V
Lot 42, Block 92, Plan 0612255
Lot 41, Block 92, Plan 0612255

Civic Address

20 5 Street NW
402 Broadway Avenue W.
404 Broadway Avenue W.

Herein referred to as “Subject Land~~s~~ A”, is currently zone H – Horticultural District in the Land Use Bylaw Land Use District Map.

AND WHEREAS Redcliff Town Council has received an application and desires to rezone Subject Land~~s~~ A to R-1 Single Family Residential District in the Land Use District Map of the Redcliff Land Use Bylaw (Bylaw 1698/2011).



AND WHEREAS copies of this Bylaw and related documents were made available for inspection by the Public at the Municipal Office as required by the Municipal Government Act

AND WHEREAS a public hearing with respect to this Bylaw was held in the Council Chambers at the Town of Redcliff on the 22nd – day of April ~~A.D.~~ 2019.

NOW THEREFORE the Council of the Town of Redcliff in open meeting assembled, enacts that Bylaw 1698/2011, being the Redcliff Land Use Bylaw, be amended as follows:

1) This Bylaw may be cited as the Town of Redcliff Land Use Amending Bylaw 1886/2019.

2) The land described as

Legal Description

Lots 7-20, Block 92, Plan 1117V

Lot 42, Block 92, Plan 0612255

Lot 41, Block 92, Plan 0612255

Civic Address

20 5 Street NW

402 Broadway Avenue W.

404 Broadway Avenue W.

Is hereby rezoned to R-1 Single Family District in the Land Use Bylaw Land Use District Map.

3) That the current Map A, Land Use District Map, in the Land Use Bylaw be deleted and replaced with revised Map A as is hereto attached to this amending Bylaw.

4) This Bylaw shall come into force on the date of the final reading and signing thereof.

READ a first time this 25th day of March 2019 A.D.,

READ a second time this _____ day of _____ 2019 ~~A.D.,~~

READ a third time this _____ day of _____ 2019 ~~A.D.,~~

PASSED and **SIGNED** this _____ day of _____ ~~A.D.,~~ 2019

**TOWN OF REDCLIFF
NOTICE OF PUBLIC HEARING
PROPOSED BYLAW NO. 1886/2019
IN THE PROVINCE OF ALBERTA**



TAKE NOTICE on March 25, 2019 Redcliff Town Council has given first reading to Bylaw No. 1886/2019, a Bylaw of the Town of Redcliff to amend the Redcliff Land Use Bylaw 1698/2011.

WHEREAS the lands described as

Legal Description

Lots 7-20, Block 92, Plan 1117V
Lot 42, Block 92, Plan 0612255
Lot 41, Block 92, Plan 0612255

Civic Address

20 5 Street NW
402 Broadway Avenue W.
404 Broadway Avenue W.

Herein referred to as “Subject Lands”, is currently zone H – Horticultural District in the Land Use Bylaw Land Use District Map.

AND WHEREAS Redcliff Town Council has received an application and desires to rezone Subject Lands to R-1 Single Family Residential District in the Land Use District Map of the Redcliff Land Use Bylaw (Bylaw 1698/2011).



A Public Hearing in general accordance with the Municipal Government Act and the Town of Redcliff Procedure Bylaw, and consideration of the second and third reading of proposed Bylaw 1886/2019 will be held in Council Chambers at 1 – 3 Street NE, in the Town of Redcliff, Alberta on Monday, April 22, 2019, beginning at approximately 7:00 p.m.

A copy of proposed Bylaw 1886/2019 and related documents may be inspected (#1 – 3rd Street NE, Redcliff, Alberta) during normal office hours (8:00 am to 4:30 pm) at the Manager of Legislative and Land Services' office, or accessed on the Town of Redcliff website (www.redcliff.ca).

Any person who claims to be affected by the proposed amendment of the Land Use Bylaw may make a representation to the Town Council at the Public Hearing. Oral submissions are limited to ten minutes.

Persons interested in speaking at a public hearing may register with the Manager of Legislative and Land Services prior to the public hearing. Names of registered speakers for a public hearing will be released to the public on the Friday preceding the public hearing, April 19, 2019.

Persons interested in providing a written submission may provide the Manager of Legislative and Land Services with their submission prior to 12:00 o'clock noon Wednesday, April 17, 2019. Submissions may be mailed to Box 40, Redcliff, Alberta T0J 2P0 or sent by email to Shanons@redcliff.ca. Valid written submission received will become public information on the Friday prior to the public hearing. Council will accept written or oral submissions on the date of the public hearing.

Dated at the Town of Redcliff, in the Province of Alberta, this 2nd day of April, 2019.

Shanon Simon,
Manager of Legislative & Land Services

TOWN OF REDCLIFF

REQUEST FOR DECISION

DATE: April 22, 2019

PROPOSED BY: Director of Planning & Engineering

TOPIC: Land Use Bylaw – Modular and Mobile Home Parks

PROPOSAL: That council provide direction on the development of Modular and Mobile Homes Parks in the Town

BACKGROUND

ISSUE

Are Modular and Mobile Home Parks a desired development in Redcliff?

PURPOSE

1. To provide strategic direction on whether Modular and Mobile Parks are a type of development to be allowed in the Town; and
2. If yes, to provide direction to administration on how to craft regulations for the development of Modular and Mobile Home Parks, for inclusion in the updated Land Use Bylaw.

INTRODUCTION

Planning and Engineering began a complete redraft of the Land Use Bylaw in January 2019 with the purposes of:

1. Ensuring consistency with the newly adopted Municipal Development Plan, Bylaw 1880/2019;
2. Ensuring compliance with the Municipal Government Act;
3. Ensuring internal consistency amongst different parts of the document;
4. Encouraging development by providing increased flexibility to developers, while simultaneously ensuring development occurs per council intention through increased regulation clarity; and
5. Addressing persistent and reoccurring issues which are stalling development, such as:
 - a. Municipal Planning Commission variance powers;
 - b. Forced Subdivision and Development Appeal Board hearings for 'reasonable' development (i.e. larger signs along the Trans-Canada Highway); and
 - c. Downtown parking regulations.

Planning and Engineering are currently reviewing the Land Use Districts and corresponding Land Use District Map, uses, and definitions.

Planning and Engineering are seeking direction on the development of Modular and Mobile Home Parks in Town, which are not explicitly allowed or prohibited in the current Land Use Bylaw.

DISCUSSION

Modular and Mobile Home Parks Defined

Redcliff's current Land Use Bylaw (1698/2011) contains the following definitions:

(132) **Mobile Home** means a manufactured home or a structure that is designed to be towed or carried from place to place and that is used as a residence but that does not meet Canadian Standard Association standard CSA Z240.

(133) **Modular Home** means a residential building of one or more sections constructed within a certified factory and transported to a site to be permanently installed on a foundation all in accordance with the Alberta Building Code. For the purposes of this definition, finished means fully enclosed on the exterior and interior but need not include interior painting, taping, and installation of cabinets, floor coverings, fixtures, heating system, and exterior finishes. A manufactured home and mobile home are separate uses.

In the reference work The Zoning Trilogy, suggested that a Modular or Mobile Home Park could be defined as one of the following:

1. A lot under single management, for the placement of two or more mobile homes.
2. A parcel of land under single ownership which has been planned and improved for the placement of mobile homes for non-transient use.
3. A residential use in which more than one mobile home is located on a single lot.

- The Zoning Trilogy, 2003 - 2019

The issue with the above definitions is that developers and manufactures of Mobile and Modular homes have gone to great lengths, including legal challenges, to force municipalities into accepting Mobile and Modular homes in their municipalities. The real issue with Mobile and Modular homes is not what CSA standards they meet, or how they are built or where they are built or their exterior finishes or if they have a permanent foundation, or have a basement but is how the building appears and fits on the lot or in other words how the building presents itself to the community. Some design features that are almost universal among Mobile and Modular homes that do not fit into a standard community are:

- Long narrow buildings,
- Front doors facing the side yard,
- Front doors in the middle of the building
- Flatter roof slopes,
- Narrow eaves,
- Lack of building articulation,
- Skirting around the base,
- Parking on the side of the property,
- Parking encroaching onto the public road ROW

While not all these need to be present to look as a Mobile and Modular home several are usually present. As part of the redraft of the Land Use Bylaw we will be proposing changes to the definitions of Mobile and Modular homes to reflect these presentation differences instead of trying to rely on controls that have proven unsuccessful such permanent foundations and basements.

Further what is typically identified as Mobile home and Modular home parks have certain design features present:

- One land owner,
- Substandard roads, potable water distribution, sanitary sewage collection and stormwater management.
- Isolation from the rest of the community, either through distance or by fencing.

Only two of the three above are usually required for a property to be identified as a trailer park.

Cost-Benefit Analysis

| Arguments for Modular and Mobile Home Parks | Arguments Against Modular and Mobile Home Parks |
|--|--|
| <ul style="list-style-type: none"> • Increase variety of housing options <i>MDP 6.1.6 Policy 2: The Town should encourage within proximity to locations of education, recreation, commercial, or health uses, specialized or unique forms of housing such as: tiny homes, barrier-free or adaptable housing, senior's living, resort-style living, provided the housing is in accordance with the guiding principle, vision, and goals of the MDP</i> • Potentially provide affordable housing option <i>MDP 6.1.6 Policy 4: The Town shall coordinate with appropriate agencies and other levels of government to develop affordable housing strategies to meet the need for affordable housing in Redcliff</i> • Increase development opportunities | <ul style="list-style-type: none"> • Tax assessment, tax collection, and tax recovery difficulties • Potential aesthetic concerns and negative public perception • Typically closed off from the rest of the community: <i>MDP 6.1.8 Policy 20: The Town should discourage residential community layouts that promote exclusivity and restrict access to the general public</i> |

Council should consider the following questions when evaluating whether Modular and Mobile Home Parks are a desired development in Redcliff:

1. Does the layout, aesthetics, and feel of Modular or Mobile Home Parks fit the vision of Redcliff's ideal "small town feel?" and the Municipal Development Plan?
2. What types of residential developments are appropriate in Redcliff?
3. Where, if at all, are certain types of residential developments appropriate in Redcliff?
4. Do we want to completely restrict certain types of development in Redcliff?
5. What intangible and objective community values are important to consider when regulating development?

POLICY/LEGISLATION

NA

STRATEGIC PRIORITIES

Goal 2: Economic Development

The Town of Redcliff strives to offer an environment that advances local employment through economic development and diversification.

2.1 Define the community's target markets and pursue development opportunities.

2.3 Promote a positive culture towards business and development.

ATTACHMENTS

NA

OPTIONS

If Council resolves Modular and Mobile Home Parks are an appropriate development for Redcliff, Council should then address how to regulate these developments. The table below briefly outlines potential options for regulating Modular and Mobile Home Parks in Redcliff through the Land Use Bylaw.

| Option | Description |
|--|--|
| 1. District | The Land Use Bylaw would contain a new District to specifically regulate Modular and Mobile Home Parks. If an applicant wanted to develop a Modular or Mobile Home Park, they would apply for rezoning, which would have to be approved by Council before development could proceed. The District could contain all basic development regulations for Modular and Mobile Home Parks, such as: appearance, boundary fencing, setbacks, roadways, sidewalks, parking, and provisions for community space. An overlay could be added to the Land Use Bylaw showing where Council considered Modular or Mobile Home Parks appropriate. |
| 2. Direct Control (currently the only way a Modular or Mobile Home Park could be developed in Redcliff) | An applicant seeking to develop a Modular or Mobile Home Park would apply for rezoning to Direct Control, which would have to be approved by Council. Council could set specific development regulations during the rezoning to Direct Control process and could require all Development Permits for the Modular or Mobile Home Park to be approved by Council. |
| 3. Overlay | Similar to what is currently in place for Cannabis-related uses, the Land Use Bylaw would contain an overlay depicting potential locations where Modular or Mobile Home Parks could be located in Redcliff. Modular or Mobile Home Parks could be a permitted, discretionary – Development Officer, or discretionary – Municipal Planning Commission use within the Overlay. The Land Use Bylaw could also include specific development regulations pertaining to Modular or Mobile Home Parks. |

If Council resolves Modular and Mobile Home Parks are not an appropriate development for Redcliff, Council may want to determine how to address this in the Land Use Bylaw. The table below briefly outlines potential options.

| Option | Description |
|-----------------------|---|
| 4. Silent | Similar to how the Land Use Bylaw currently addresses Modular and Mobile Home Parks, the use would not be mentioned in the Bylaw. This implies Modular and Mobile Home Parks are a specialized use for which no regulations currently exist, which means a Modular and Mobile Home Park development could only occur through Direct Control. |
| 5. Definition | <p>Similar to how the Land Use Bylaw currently addresses Cannabis Lounge, the Land Use Bylaw would contain a definition of the use and explicitly states its difference from other similar uses. The use would not be listed as a permitted or discretionary use in any District. This would mean that Modular and Mobile Home Parks would be allowed but only in a Direct Control zone or a Land Use Bylaw amendment creating a special zone.</p> <p><i>Part I Short Title, Purpose and Definitions</i> 8. (32) Cannabis Lounge means development where the primary use is the sale of Cannabis to the public, for consumption within the premises, and where any preparation or serving of food may be ancillary to such use. Also commonly known as a cannabis café. The use does not include Cannabis Production and Distribution Facility, Medical Marijuana Dispensary, or Cannabis Retail Store.</p> |
| 6. Explicit Statement | <p>Similar to what is currently in place for Billboard Signs, the Land Use Bylaw would contain a statement indicating Modular and Mobile Home Parks are not permitted in any District.</p> <p><i>Part IIIV Sign Regulations</i> 88. (10) Billboard Signs (a) Billboards are not permitted in any Land Use District.</p> |

MPC RECOMMENDED ACTION

MPC recommend

That the Land Use Bylaw would just define mobile home and modular home parks and state that they will only be considered on a basis of merit in a Direct Control zone.

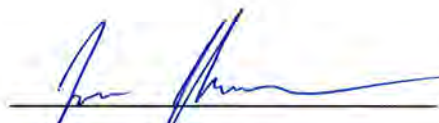
ADMINISTRATIONS RECOMMENDED ACTION

Either Option 1 or Option 6

SUGGESTED MOTIONS

1. Councillor _____ moved to direct administration to consider Modular and Mobile Home Parks an appropriate development in Redcliff and to develop regulations for Modular and Mobile Home Parks for inclusion in the Land Use Bylaw update, in accordance with Option 1.
2. Councillor _____ moved to direct administration to consider Modular and Mobile Home Parks an appropriate development in Redcliff on a case by case basis at Councils discretion and direct Administration to develop regulations for Modular and Mobile Home Parks in the Land Use Bylaw update according to Option 2.
3. Councillor _____ moved to direct administration to consider Modular and Mobile Home Parks an appropriate development in Redcliff, and direct Administration to develop overlays and regulations for Modular and Mobile Home Parks in the Land Use Bylaw update according to Option 3.
4. Councillor _____ moved Modular and Mobile Home Parks are not an appropriate development in Redcliff, and direct that the Land Use Bylaw remain silent on Modular and Mobile Home Parks in according to Option 4.
5. Councillor _____ moved Modular and Mobile Home Parks are not an appropriate development in Redcliff, and direct Administration to include a definition for Modular and Mobile Home Parks but with no zone where they are allowed in the Land Use Bylaw update according to Option 5.
6. Councillor _____ moved Modular and Mobile Home Parks are not an appropriate development in Redcliff, and direct Administration to prohibit Modular and Mobile Home Parks in the Land Use Bylaw update according to Option 6.

SUBMITTED BY:



Department Head



Municipal Manager

**TOWN OF REDCLIFF
REQUEST FOR DECISION**

DATE: April 22, 2019

PROPOSED BY: Finance and Administration

TOPIC: 2019 Finance Budget Changes

PROPOSAL: To approve final budget changes for 2019

BACKGROUND:

Due to the recent provincial election period, there has been no release of the provincial budget and school requisitions, the 2019 Interim budget is being proposed for finalization based on the best estimates from Administration. All additions, corrections, and changes have been included in the budget and a summary of the changes are included with this request for decision. The budget is being presented for final approval. Given that the provincial budget, which typically contains firm funding details for municipal funding programs, has yet to be released there is a strong possibility/potential that Administration may be returning to council soon to reprioritize some of the capital projects through a budget amendment request. Administration, through this RFD, wanted to make Council aware of this possibility.

The total 2019 budget of \$21,343,384 is detailed as follows:

- Operating Budget: \$18,192,272 including unfunded amortization of \$3,544,300;
- Capital Budget: \$3,151,112.

The Tax Stabilization Reserve is available for various expenditures that Council may consider in the future and acts to stabilize the mill rate. The December 31, 2018 balance of this reserve is \$500,475 and current budget includes an \$18,650 contribution as per the Reserve Allocation Bylaw 1830/2016.

Overview of 2019 Final Budgets:

A. There is a total change of \$66,307 to the 2019 Operating Interim Budget:

- (1) There is an estimated tax levy decrease of 0.09% as compared to the Interim Budget 2.19%, totalling 2.10% as follows:
 - a. 2.19% increase as per the approved Interim Budget
 - b. 0.09% decrease which represents \$5,101 decrease with the combination of the revenues and expenses as follows:
 - \$16,601 grant revenue - 2019 Municipal Transition Program for Cannabis legalization
 - \$1,100 increase for one-time Office 2019 upgrades
 - \$6,000 increase for GP report upgrades
 - \$1,000 maintenance for the new 2019 Chevrolet Silverado truck
 - \$1,500 add back maintenance for unit 017 "91 Red MF Loader", which will not be replaced in 2019
 - \$900 increase for training & supplies for the Safety Committee
 - \$500 increase to add \$1,500 for unit 187 "08 Dodge Ram" while removing \$1,000 for unit 104 "01 Dodge ½ Ton"
 - \$500 increase to add \$1,500 for unit 188 "08 Dodge Ram" while removing \$1,000 for unit 112 "03 Ford F150 ½ Ton"

- (2) The following changes will not affect the municipal tax rates, but the requisition tax rates:
- c. \$539 - Designated Industrial Properties (DIP) requisition to province;
 - d. \$2,900- Lodge Requisition increase from \$72,554 to \$75,454;
 - e. \$96,598- School Requisition increase from \$2,054,687 to \$2,151,285;

B. There are some changes to the 2019 Interim Capital Budget

- (1) Remove "Red Light Camera on Trans-Canada Highway for \$140,000 (funded by road maintenance reserve) – Resol#2019-0064;
- (2) Increase the project cost for "Splash Park Rehab" from \$100,000 to \$400,000 funded by purchasing reserve \$218,250, MSI grant, \$100,000, and CFEP grant, \$81,750 – Resol#2019-0132;
- (3) Allocate \$77,000 under spent MSI grant from the projects "Gravel Truck and Sanding Units" to "Water Meter Radio Units" - Resol#2019-0133;
- (4) Reduce "Senior's Drop in Center Phase I" from \$30,000 to \$15,000, and fund it through purchasing reserve due to the unsuccessful CFEP grant application;
- (5) Reduce "Library Rehab Phase I & II" from \$130,000 to \$65,000, and fund it through purchasing reserve due to the unsuccessful CFEP grant application;
- (6) Increase "Aquatic Centre Rehab – Phase I & II" from \$149,800 to \$195,588 to match CFEP grant requirement of 50% from the Town's contribution. \$97,789 CFEP grant has been received, 50% from the Town to be funded by the following available funds: Accessibility grant - \$30,050; Rubber grant - \$12,285; and MSI grant - \$55,459;
- (7) Increase to \$15,318 for "Ball Diamond Bathroom Rehab" from \$8,000 due to the matching requirement of \$7,318 for CFEP grant;
- (8) Revise the project scope for "Portable Washroom/Bouncy Castle/Outdoor Movie Screen/Lighting" to only include "Outdoor Mobile Screen/Lighting", with the project cost being revised from \$43,500 to \$13,953, funded by CFEP grant of \$8,000, and the matching portion of \$7,318 from the Town.

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. 2019 Operating Budget Changes
- 2. 2019 Capital Budget Changes
- 3. 2019 Operating Budget
- 4. 2019 Capital Budget

OPTIONS:

- 1. To approve the 2019 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 2019 Capital and Operating Budgets be approved as presented.
2. Councillor _____ moved that Administration amend the 2019 budgets as directed by Council and re-submit them for approval May 6th.

SUBMITTED BY:



Department Head



Municipal Manager

2019 FINAL OPERATING BUDGET CHANGES

| | |
|---|--------|
| 2019 Interim Budget compared to 2018 Final Budget | 2.19% |
| 2019 Final Budget compared to 2019 Interim Budget | -0.09% |
| 2019 Final Budget Compared to 2018 Final Budget | 2.10% |

| REVENUE | | Interim Budget | Changes | Final Budget Amt |
|--------------------|---|--------------------|-----------------|--------------------|
| Tax Revenue | | | | |
| | Municipal Tax Levy | | | |
| 100 | Residential (1-12-00-110-001) | (2,696,908) | 2,509 | (2,694,399) |
| 100 | Non-Residential - (1-12-00-110-002) | (2,545,806) | 2,368 | (2,543,438) |
| 100 | Farmland (1-12-00-110-003) | (141,440) | 132 | (141,308) |
| 100 | M & E - (1-12-00-110-004) | (99,881) | 93 | (99,788) |
| | | (5,484,035) | 5,101 | (5,478,934) |
| | | | | |
| | Requisitions | | | |
| | | | | |
| | Designated Industrial Properties (DIP) | | | |
| 100 | Designated Industrial Properties (DIP) (1-12-00-005-000) Per Notice 0264 - 2019 from Province | (348) | (501) | (849) |
| 100 | Annexed Designated Industrial Properties (DIP) (1-12-00-115-000) Per Notice 0264 - 2019 from Province | (85) | (38) | (123) |
| | | (433) | (539) | (972) |
| | Lodge Requisition | | | |
| 100 | Increase Cypress View Foundation Requisition - (1-12-00-109-000) - 4% increase \$2,900 from \$72,554 to \$75,454 (per invoice dated Jan 18, 2019, \$75,456 has been in Interim Budget) | (73,433) | 2 | (73,431) |
| 100 | Increase Cypress View Foundation Requisition (MGB 147/08 - (1-12-00-114-000) - 4% increase \$2,900 from \$72,554 to \$75,454 (per invoice dated Jan 18, 2019, \$75,456 has been in Interim Budget) | (2,023) | 0 | (2,023) |
| | Total Lodge Requisition | (75,456) | 2 | (75,454) |
| | | | | |
| | School Requisition | | | |
| 100 | Increase School Requisition (1-12-00-111-000) - Per Assessor's Report (5% Incr for Resi & Farmland, 4.2% for Non-Resi); 1.5% Incr for Resid & Farmland and 3% Incr for Non-Resi have been included in Interim Budget) | (2,039,824) | (52,790) | (2,092,614) |
| 100 | Increase MGB School Requisition (1-12-00-113-000) - Per Assessor's Report (5% Incr for Resi & Farmland, 4.2% for Non-Resi); 1.5% Incr for Resid & Farmland and 3% Incr for Non-Resi have been included in Interim Budget) | (57,191) | (1,480) | (58,671) |
| | Total School Requisition | (2,097,015) | (54,270) | (2,151,285) |
| | | | | |
| | 2019 Tax Revenue | (7,656,939) | (49,706) | (7,706,645) |
| | | | | |
| | Other Revenues | | | |
| 800 | Add 2019 Portion of MCTP (Municipal Transition Program - Administration) - (1-12-02-840-000) | - | (9,961) | (9,961) |
| 800 | Add 2019 Portion of MCTP (Municipal Transition Program - Administration) - (1-26-02-840-000) | - | (6,640) | (6,640) |
| | Total Other Revenues | - | (16,601) | (16,601) |
| | Total Revenue | (7,656,939) | (66,307) | (7,723,246) |
| | | | | |
| EXPENSE | | | | |
| Requisition | | | | |
| | Designated Industrial Property Requisition (DIP) | | | |
| 700 | DIP Requisition 2-81-01-757-000 Per Notice 0264 - 2019 from Province | 433 | 539 | 972 |
| | | | | |
| | Lodge Requisition | | | |
| 700 | Increase Cypress View Foundation Lodge Requisition - 4% increase \$2,900 from \$72,554 to \$75,454 (per invoice dated Jan 18, 2019, \$75,456 has been in Interim Budget) | 75,456 | (2) | 75,454 |
| | | | | |
| | School Requisition - Per Assessor's Report (5% Incr for Resi & Farmland, 4.2% for Non-Resi); 1.5% Incr for Resid & Farmland and 3% Incr for Non-Resi have been included in Interim Budget) | | | |
| 700 | Increase School Requisition - Residential 2-81-01-741-000 | 1,203,330 | 41,494 | 1,244,824 |
| 700 | Increase School Requisition - Non-Residential 2-81-01-742-000 | 702,253 | 8,182 | 710,435 |
| 700 | Increase Opted Out - School Requisition - Residential - 2-81-01-743-000 | 103,524 | 3,570 | 107,094 |
| 700 | Increase Opted Out - School Requisition - Non - Residential 2-81-01-744-000 | 87,908 | 1,024 | 88,932 |
| | Total School Requisition | 2,097,015 | 54,270 | 2,151,285 |
| | Total Requisition Increase Adjustment | 2,172,904 | 54,807 | 2,227,711 |
| | | | | |
| | Other Expenses | | | |
| 200 | Hardware and Software (2-12-02-249-001 [One Time Office 2019 Upgrade-2 Licences]) | 0 | 1,100 | 1,100 |
| 200 | Hardware and Software (2-12-02-249-001 [GP Report Upgrades]) | 0 | 6,000 | 6,000 |
| 200 | 2019 Chevrolet Silverado Truck (2-41-65-520-190) | 0 | 1,000 | 1,000 |
| 200 | R & M Supplies - '91 Red MF Loader (2-72-65-520-017) [Not to be Replaced in 2019, then Add Back Mtce Expense] | 0 | 1,500 | 1,500 |
| 200 | Staff Relatio (2-12-02-140-000) [Increase \$900 for Training and Supplies for the Newly - Formed Safety Committee under this Code] | 100 | 900 | 1,000 |
| 200 | Remove Vehicle '14 Nissan Rogue by Bylaw (2-26-65-520-148) | 1,389 | (1,389) | 0 |
| 200 | Add Vehicle '14 Nissan Rogue to Administration from Bylaw (2-12-02-520-148) | 0 | 1,389 | 1,389 |
| 200 | Remove Vehicle '01 Dodge 1/2 Ton from Recreation - to be Surplused (2-72-65-520-104) | 1,000 | (1,000) | 0 |
| 200 | Add '08 Dodge Ram (2-26-65-520-187) | 0 | 1,500 | 1,500 |
| 200 | Remove Vehicle '03 Ford F150 1/2 (2-72-65-520-112) | 1,000 | (1,000) | 0 |
| 200 | Add '08 Dodge Ram (2-72-65-520-188) | 0 | 1,500 | 1,500 |
| | Total Other Expenses | 3,489 | 11,500 | 7,889 |
| | Total Expense | 2,176,393 | 66,307 | 2,235,600 |

2019 ACCOUNT NUMBERS AND LINE DETAILS

| | 2019 Interim Budget | Changes | 2019 Final Budget |
|---|------------------------|--------------------|------------------------|
| Gain on sale of investments | (1,000.00) | | (1,000.00) |
| Government transfer for operating | (551,878.00) | (16,601.00) | (568,479.00) |
| Investment income | (220,100.00) | | (220,100.00) |
| Net municipal taxes | (8,100,175.00) | 5,101 | (8,095,074.00) |
| Other transactions (Insurance Pcoeds, Donations, etc) | (14,145.00) | | (14,145.00) |
| Penalties | (47,000.00) | | (47,000.00) |
| Rentals | (193,300.00) | | (193,300.00) |
| Contributed from reserve for operating, Cemetery, Pumping Water | (481,069.00) | | (481,069.00) |
| User fees and sale of goods | (4,972,998.00) | | (4,972,998.00) |
| TOTAL REVENUE | (14,581,665.00) | (11,500.00) | (14,593,165.00) |
| | | | |
| Amortization of tangible capital assets | 3,544,300 | | 3,544,300 |
| Bank charges | 10,261 | | 10,261 |
| Contracted and general services | 2,099,534 | 900 | 2,100,434 |
| Contributed to reserves & requisitions & debt pmts | 4,797,282 | | 4,797,282 |
| Interest on long-term debt | 217,415 | | 217,415 |
| Materials, goods and utilities | 2,326,245 | 10,600 | 2,336,845 |
| Provision for allowances | 6,925 | | 6,925 |
| R & M only | 754,353 | | 754,353 |
| Salaries, wages and benefits | 4,077,792 | | 4,077,792 |
| Transfer to boards and organizations | 291,858 | | 291,858 |
| TOTAL EXPENSE | 18,125,965 | 11,500 | 18,137,465 |
| | | | |
| Total Town of Redcliff - Amortization | 3,544,300 | 0 | 3,544,300 |

2019 Final Budget - Capital Project Changes

| 2019 PROJECTS AND SOURCES OF FUNDING | | | | | | | | | | | |
|--------------------------------------|----------|------------|--|-----------------|--------------|------------|------------|---------------|-------------------|--|---|
| Department | Proj. ID | MYCIP Rank | Project | GL CODE | Project Cost | Reserves | Grants | Total Funding | Debt/Reserve Type | Grant Type | Explanation |
| Protective Services | E1 | 37 | Red Light Camera on Trans Canada Highway(Resol# 2019-0064) | 8-32-00-630-222 | 140,000.00 | 140,000.00 | | 140,000.00 | Road Mtce, 100% | | Removed |
| Road | E3 | 3 | New Road Sander (Resol# 2019-0133) | 8-32-00-630-225 | 98,300.00 | | 98,300.00 | 98,300.00 | | MSI, 100% | Interim: \$125,000, Tendered \$98,300 |
| Road | R1 | 5 | New Tandem Gravel Truck with Plow (Resol# 2019-0133) | 8-32-00-650-226 | 199,567.00 | | 199,567.00 | 199,567.00 | | MSI, 100% | Interim: \$250,000, Tendered \$199,567 |
| Water | | | Water Meter Radio Units (Resol# 2019-0133) | 8-41-00-630-222 | 77,000.00 | | 77,000.00 | 77,000.00 | | MSI, 100% | Under Spending \$77,000 to Meter Radio Units |
| Parks | P8 | 5 | Splash Park Rehab (Joint Community Project) (Resol# 2019-0132) | 8-72-00-630-193 | 400,000.00 | 218,250.00 | 181,750.00 | 400,000.00 | Purchasing, 55% | MSI 25%; CFEP, 20% | Received CFEP Funding \$81,750 |
| Facilities | B14 | 9 | Senior's Drop in Centre Phase I | 8-72-00-620-191 | 15,000.00 | 15,000.00 | | 15,000.00 | Purchasing, 100% | | CFEP not Received, Reduce Project Costs by Half |
| Facilities | B22 | 27 | Library Rehab Phase I & II | 8-72-00-620-207 | 65,000.00 | 65,000.00 | | 65,000.00 | Purchasing, 100% | | CFEP not Received, Reduce Project Costs by Half |
| Facilities | B19 & 20 | 4 & 18 | Aquatic Centre Rehab - Phase 1 & 2 | 8-72-00-620-206 | 195,588.00 | | 195,588.00 | 195,588.00 | | CFEP, 50%; 50% from Town (MSI 28%; Accessibility 15%; Rubber Grant 7%) | Matching CFEP Grant \$97,794 from Town (Accessibility \$30,050; MSI \$55,459 Rubber Grant \$12,285) |
| Facilities | B15 | 12 | Ball Diamond Refurb | 8-72-00-620-192 | 15,318.00 | 7,318.00 | 8,000.00 | 15,318.00 | Purchasing, 48% | CFEP, 52% | Project Cost Matching CFEP Grant |
| Events | B23 | 56 | Outdoor Mobile Screen/Lighting | 8-72-00-630-202 | 13,953.00 | 7,318.00 | 6,635.00 | 13,953.00 | Purchasing, 52% | CFEP, 48% | Project Scope Reduced, and Project Costs Matching CFEP Grant |

Operating Budget Summary by Tree

Budget Year: 2019 & From Stage: <All> To Stage: <All>

| | Expenditures | Revenues | Net |
|--|--------------|------------|-------------|
| Main Budget | 18,192,272 | 14,647,972 | (3,544,300) |
| Main Budget | 18,192,272 | 14,647,972 | (3,544,300) |
| Administration | 4,094,527 | 8,638,996 | 4,544,469 |
| 11-02 Legislative & Council | 184,228 | 0 | (184,228) |
| 12-00 Administration | 0 | 8,399,981 | 8,399,981 |
| 12-02 Administration General | 1,682,588 | 239,015 | (1,443,573) |
| 80-01 Transfers | 0 | 0 | 0 |
| 81-01 Unconditional Transfers | 2,227,711 | 0 | (2,227,711) |
| Community Services | 1,829,752 | 435,383 | (1,394,368) |
| 51-00 Family & Community Support Services | 119,624 | 145,406 | 25,782 |
| 51-04 Meals on Wheels | 12,200 | 6,600 | (5,600) |
| 51-05 Family Services | 0 | 0 | 0 |
| 51-07 Youth Project | 36,000 | 0 | (36,000) |
| 51-08 Home Care | 2,700 | 500 | (2,200) |
| 51-09 Other Community Programs | 17,803 | 0 | (17,803) |
| 53-00 Special Transit | 67,520 | 0 | (67,520) |
| 56-00 Cemetery | 0 | 23,462 | 23,462 |
| 56-08 Cemetery General | 45,994 | 0 | (45,994) |
| 70-06 Rec-Tangle General | 295,852 | 0 | (295,852) |
| 70-65 Rec-Tangle - R&M Supplies | 2,100 | 0 | (2,100) |
| 72-00 Recreation | 241,416 | 230,625 | (10,791) |
| 72-03 Swimming Pool | 315,960 | 0 | (315,960) |
| 72-08 Parks | 308,264 | 0 | (308,264) |
| 72-65 Recreation - R&M Supplies | 28,900 | 0 | (28,900) |
| 74-00 Culture Services | 0 | 28,790 | 28,790 |
| 74-05 Museum | 10,300 | 0 | (10,300) |
| 74-06 Library | 225,961 | 0 | (225,961) |
| 74-08 Drop in Centre | 29,451 | 0 | (29,451) |
| 74-10 Other Programs | 55,707 | 0 | (55,707) |
| 79-10 Other Cultural Services | 14,000 | 0 | (14,000) |
| Planning & Engineering | 1,092,847 | 569,710 | (523,137) |
| 27-00 Building & Development | 91,616 | 15,500 | (76,116) |
| 61-00 Planning Services and Engineering | 90,920 | 16,400 | (74,520) |
| 66-00 Subdivision and Land Development | 504,718 | 500,510 | (4,208) |
| 66-06 Land Development | 405,093 | 8,000 | (397,093) |
| 66-65 Planning Services - R&M Supplies | 500 | 0 | (500) |
| 69-00 Building Rental and Land Lease | 0 | 29,300 | 29,300 |
| Protective Services | 1,917,097 | 581,090 | (1,336,007) |
| 21-00 Police Services | 1,267,969 | 519,100 | (748,869) |
| 23-00 Protective Services | 0 | 1,600 | 1,600 |
| 23-02 Fire Protection | 382,721 | 0 | (382,721) |
| 23-65 Fire - R&M Supplies | 6,500 | 0 | (6,500) |
| 24-00 Disaster &Emergency Services | 0 | 0 | 0 |
| 24-02 Disaster &Emergency Services General | 77,460 | 0 | (77,460) |
| 26-02 Bylaw Enforcement General | 149,872 | 47,640 | (102,232) |
| 26-08 Animal and Pest Control | 3,240 | 12,750 | 9,510 |
| 26-11 Weed Control | 27,835 | 0 | (27,835) |
| 26-65 Bylaw Vehicle and Equipment | 1,500 | 0 | (1,500) |

Operating Budget Summary by Tree

Budget Year: 2019 & From Stage: <All> To Stage: <All>

| | Expenditures | Revenues | Net |
|---|--------------|-----------|-------------|
| Public Works - Garbage Collection | 650,355 | 601,543 | (48,812) |
| 43-00 Garbage Collection | 0 | 601,543 | 601,543 |
| 43-09 Garbage Collection & Distribution | 586,855 | 0 | (586,855) |
| 43-65 Garbage Collection - R&M Supplies | 63,500 | 0 | (63,500) |
| Public Works - Sanitary Sewer | 1,358,505 | 1,114,050 | (244,455) |
| 42-00 Sanitary Sewer | 0 | 1,114,050 | 1,114,050 |
| 42-09 Sanitary Sewer General | 1,356,505 | 0 | (1,356,505) |
| 42-65 Sanitary Sewer - R&M Supplies | 2,000 | 0 | (2,000) |
| Public Works - Transportation & Storm | 3,820,546 | 22,700 | (3,797,846) |
| 31-00 Public Services | 0 | 1,000 | 1,000 |
| 31-02 Public Services General | 279,388 | 0 | (279,388) |
| 32-00 Transportation | 0 | 16,700 | 16,700 |
| 32-06 Transportation General | 2,671,863 | 0 | (2,671,863) |
| 32-10 Sidewalks | 80,500 | 0 | (80,500) |
| 32-62 Shop | 268,159 | 0 | (268,159) |
| 32-65 Transportation - R&M Supplies | 111,700 | 0 | (111,700) |
| 37-00 Storm Sewer & Drainage | 408,436 | 5,000 | (403,436) |
| 37-65 Storm & Drainage R&M Supplies | 500 | 0 | (500) |
| Public Works - Water | 3,428,643 | 2,684,500 | (744,143) |
| 41-00 Water | 0 | 2,474,500 | 2,474,500 |
| 41-02 Water General | 1,737,426 | 210,000 | (1,527,426) |
| 41-05 Water Biling and Collection | 174,327 | 0 | (174,327) |
| 41-07 Water Pumping - Raw Water | 0 | 0 | 0 |
| 41-08 Water Purification and Treatment | 1,199,566 | 0 | (1,199,566) |
| 41-09 Water Transmission and Distribution | 295,124 | 0 | (295,124) |
| 41-65 Water - R&M Supplies | 22,200 | 0 | (22,200) |
| Redcliff/Cypress Regional Landfill | 0 | 0 | 0 |
| Unassigned | 0 | 0 | 0 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 11-02 Legislative & Council | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-11-02-113-000 Salaries and Wages | 72,563 | 73,000 | 72,563 | 73,033 | 18,141 | 72,563 | 72,563 | 72,563 |
| 2-11-02-114-000 Per Diem | 5,625 | 7,100 | 5,876 | 7,850 | 150 | 7,575 | 8,575 | 8,675 |
| 2-11-02-132-000 Benefits - Employer Contribution | 5,449 | 9,106 | 7,224 | 11,537 | 3,010 | 9,586 | 9,586 | 9,586 |
| 2-11-02-136-000 Workers Compensation | 0 | 0 | 1,050 | 1,053 | 212 | 1,265 | 1,277 | 1,289 |
| 2-11-02-137-000 Sick, Accident, Life Insurance | 525 | 600 | 525 | 525 | 0 | 525 | 531 | 536 |
| 2-11-02-150-000 Council Fees | 35,769 | 35,786 | 35,769 | 35,786 | 11,672 | 46,704 | 46,704 | 46,704 |
| 2-11-02-211-000 Travel Expense | 9,076 | 19,811 | 9,435 | 22,311 | 344 | 20,810 | 23,420 | 24,830 |
| 2-11-02-219-000 Miscellaneous Services | 0 | 0 | 5,270 | 5,000 | 0 | 1,000 | 1,000 | 1,000 |
| 2-11-02-221-000 Public Relations, Promotions & Adve | 0 | 0 | 0 | 0 | 0 | 5,000 | 5,000 | 5,000 |
| 2-11-02-223-000 Registration & Tuition | 4,822 | 9,300 | 4,202 | 9,300 | 74 | 9,500 | 9,710 | 9,920 |
| 2-11-02-511-000 General Goods and Supplies | 0 | 0 | 953 | 4,700 | 0 | 4,700 | 4,700 | 4,700 |
| 2-11-02-770-000 Town Contribution to Other Org, Community Development | 3,159 | 6,000 | 0 | 5,000 | 0 | 5,000 | 5,000 | 5,000 |
| <i>Expense Total</i> | 136,988 | 160,703 | 142,867 | 176,094 | 33,602 | 184,228 | 188,066 | 189,803 |
| 11-02 Legislative & Council Net Total | (136,988) | (160,703) | (142,867) | (176,094) | (33,602) | (184,228) | (188,066) | (189,803) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 12-00 Administration | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-12-00-109-000 Cypress View Foundation | 68,875 | 68,384 | 70,731 | 70,609 | 0 | 73,431 | 76,371 | 79,425 |
| 1-12-00-110-000 Real Property | 8,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-12-00-110-001 Real Property - Residential | 2,615,524 | 2,615,142 | 2,683,289 | 2,657,549 | 0 | 2,694,400 | 2,721,344 | 2,748,557 |
| 1-12-00-110-002 Real Property - Non-Residential | 2,468,738 | 2,469,120 | 2,532,715 | 2,508,653 | 0 | 2,543,438 | 2,568,873 | 2,594,561 |
| 1-12-00-110-003 Real Property - Farmland | 66,423 | 66,433 | 103,062 | 102,083 | 0 | 141,308 | 142,721 | 144,148 |
| 1-12-00-110-004 Real Property - M & E | 96,857 | 96,872 | 99,376 | 98,423 | 0 | 99,788 | 100,786 | 101,794 |
| 1-12-00-110-005 Real Property - Designated Industrial Property | 0 | 0 | 348 | 414 | 0 | 849 | 857 | 866 |
| 1-12-00-111-000 School Tax Levy | 1,964,694 | 1,961,524 | 2,001,350 | 1,998,651 | 0 | 2,092,614 | 2,197,245 | 2,307,107 |
| 1-12-00-112-000 Real Property (MGB 147/08) | 73,289 | 67,307 | 79,224 | 73,289 | 0 | 78,605 | 79,392 | 80,185 |
| 1-12-00-113-000 School Tax Levy (MGB 147/08) | 54,991 | 52,757 | 57,353 | 56,037 | 0 | 58,671 | 61,605 | 64,685 |
| 1-12-00-114-000 Cypress View Foundation (MGB 147/0) | 1,894 | 1,802 | 1,996 | 1,945 | 0 | 2,023 | 2,104 | 2,188 |
| 1-12-00-115-000 Designated Industrial Property (MGB 147/08) | 0 | 0 | 85 | 86 | 0 | 123 | 124 | 125 |
| 1-12-00-120-000 Frontages - Annual | 0 | 438,411 | 0 | 399,265 | 0 | 364,631 | 364,631 | 364,631 |
| 1-12-00-510-000 Tax Penalties | 54,960 | 72,500 | 26,278 | 72,500 | 44,125 | 30,000 | 25,000 | 24,000 |
| 1-12-00-551-000 Interest on Investment | 388,293 | 229,464 | 534,961 | 220,000 | 4,987 | 220,000 | 220,000 | 220,000 |
| 1-12-00-551-001 Interest Amortization on Premium/Di | (56,450) | 0 | (39,857) | 100 | 0 | 100 | 100 | 100 |
| <i>Revenue Total</i> | 7,806,562 | 8,139,716 | 8,150,911 | 8,259,604 | 49,112 | 8,399,981 | 8,561,153 | 8,732,372 |
| 12-00 Administration Net Total | 7,806,562 | 8,139,716 | 8,150,911 | 8,259,604 | 49,112 | 8,399,981 | 8,561,153 | 8,732,372 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|----------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|
| 12-02 Administration General | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-12-02-413-000 Reports, Maps, Faxes, Copies, Development Fees | 21 | 100 | 0 | 50 | 0 | 0 | 0 | 0 |
| 1-12-02-413-001 Reports, Maps, Faxes, Copies, Etc. | 0 | 0 | 0 | 0 | 0 | 20 | 20 | 20 |
| 1-12-02-414-000 Tax Certificates | 11,152 | 8,000 | 8,476 | 8,500 | 1,488 | 8,200 | 8,000 | 7,500 |
| 1-12-02-490-000 Sales Rev (Promotion, Golf Course Pumping Water, Cemetery) | 0 | 10 | 0 | 10 | 0 | 0 | 0 | 0 |
| 1-12-02-490-001 Promotional Items | 0 | 0 | 0 | 0 | 0 | 10 | 10 | 10 |
| 1-12-02-491-000 Miscellaneous Revenue | 12,933 | 15,000 | 116,139 | 5,000 | 248 | 10,000 | 10,000 | 10,000 |
| 1-12-02-511-000 Penalties | 1,156 | 900 | 7,383 | 100 | 3,892 | 1,000 | 1,200 | 1,300 |
| 1-12-02-520-000 Business Licenses; Permits and Licenses | 42,400 | 46,000 | 40,198 | 46,460 | 43,433 | 43,000 | 43,500 | 44,000 |
| 1-12-02-522-000 Other Business Permits and Licenses | 525 | 500 | 525 | 505 | 0 | 0 | 0 | 0 |
| 1-12-02-570-000 Insurance Proceeds | 0 | 100 | 57,227 | 101 | 0 | 100 | 100 | 100 |
| 1-12-02-590-000 Non-Government Grants/Donations | 0 | 200 | 0 | 50 | 0 | 10 | 10 | 10 |
| 1-12-02-601-000 Gain / Loss on Sale of Tangible Cap | 0 | 5,000 | 0 | 5,050 | 9,122 | 2,000 | 3,000 | 3,000 |
| 1-12-02-601-001 Gain/loss on Sale of Investments | 465 | 0 | (27,016) | 50,000 | 0 | 1,000 | 1,000 | 2,000 |
| 1-12-02-840-000 Provincial Grants | 50,557 | 51,000 | 51,182 | 50,700 | 12,273 | 61,143 | 52,000 | 53,000 |
| 1-12-02-920-000 Contributed from Reserve for Operat | 27,291 | 105,132 | 45,500 | 85,982 | 0 | 110,132 | 3,783 | 0 |
| 1-12-02-960-000 Office Recovery - FCSS | 2,400 | 2,400 | 2,400 | 2,400 | 0 | 2,400 | 2,400 | 2,400 |
| Revenue Total | 148,899 | 234,342 | 302,014 | 254,908 | 70,456 | 239,015 | 125,023 | 123,340 |
| <i>Expense</i> | | | | | | | | |
| 2-12-02-113-000 Salaries and Wages | 418,115 | 398,874 | 391,325 | 424,648 | 102,006 | 417,598 | 425,950 | 434,469 |
| 2-12-02-132-000 Benefits - Employer Contribution | 126,930 | 105,555 | 115,386 | 116,589 | 25,229 | 101,772 | 103,807 | 105,884 |
| 2-12-02-136-000 Workers Compensation | 30,860 | 30,573 | 3,578 | 3,765 | 1,118 | 4,115 | 4,197 | 4,281 |
| 2-12-02-140-000 Staff Relations | 10,685 | 9,100 | 7,909 | 9,851 | 508 | 10,800 | 10,810 | 10,810 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 12-02 Administration General | | | | | | | | |
| 2-12-02-211-000 Travel Expense | 9,147 | 22,750 | 12,840 | 35,700 | 1,308 | 30,450 | 33,750 | 35,350 |
| 2-12-02-216-000 Postage, Freight & Courier Services | 4,870 | 7,000 | 8,296 | 6,700 | 1,835 | 4,500 | 4,300 | 4,000 |
| 2-12-02-217-000 Phone & Internet | 12,252 | 10,000 | 10,177 | 10,100 | 1,954 | 9,200 | 9,100 | 9,000 |
| 2-12-02-219-000 Miscellaneous Services | 32,720 | 61,000 | 22,326 | 56,000 | 136 | 36,010 | 1,020 | 1,030 |
| 2-12-02-221-000 Public Relations, Promotions & Adve | 33,419 | 46,157 | 30,333 | 43,332 | 17,030 | 38,332 | 27,083 | 23,300 |
| 2-12-02-223-000 Registration & Tuition | 11,643 | 18,800 | 6,239 | 11,750 | 1,528 | 15,445 | 10,420 | 10,690 |
| 2-12-02-225-000 Memberships | 63,657 | 65,195 | 66,007 | 68,070 | 36,109 | 67,280 | 68,775 | 70,315 |
| 2-12-02-231-000 Professional Services: Audit; Planning & Devpt Studies | 14,783 | 17,613 | 15,133 | 19,250 | 0 | 0 | 0 | 0 |
| 2-12-02-231-001 Professional Service: Audit | 0 | 0 | 0 | 0 | 0 | 15,837 | 16,233 | 16,638 |
| 2-12-02-232-000 Professional Services: Legal & L.R. | 16,780 | 30,000 | 14,045 | 30,000 | 225 | 30,000 | 30,000 | 30,000 |
| 2-12-02-236-000 Contracted Services: Admin Support | 0 | 600 | 1,400 | 500 | 0 | 800 | 600 | 500 |
| 2-12-02-237-000 Special Services: Janitorial Contra | 6,588 | 9,015 | 6,588 | 9,105 | 1,404 | 6,588 | 6,588 | 6,588 |
| 2-12-02-238-000 Professional Serv.: Assessing & App | 63,503 | 65,244 | 65,112 | 65,472 | 16,278 | 68,325 | 68,825 | 72,773 |
| 2-12-02-248-000 Information System Support | 13,713 | 17,550 | 15,973 | 18,000 | 7,120 | 13,900 | 14,100 | 14,300 |
| 2-12-02-249-000 Hardware & Software Upgrade/Replacement; Replot & Survey for Land Dev | 15,537 | 30,190 | 37,147 | 53,000 | 2,092 | 0 | 0 | 0 |
| 2-12-02-249-001 Hardware & Software Upgrade/Replacement | 0 | 0 | 0 | 0 | 0 | 36,100 | 16,000 | 16,000 |
| 2-12-02-252-000 Contracted R & M Building | 13,074 | 13,500 | 12,259 | 11,500 | 11,405 | 73,250 | 6,400 | 6,440 |
| 2-12-02-253-000 Contracted R & M Equipment | 17,133 | 23,000 | 17,973 | 14,847 | 2,601 | 20,528 | 20,700 | 21,010 |
| 2-12-02-254-000 Software Mtce & Licenses; Street Lighting for Roads | 20,365 | 27,901 | 31,166 | 32,330 | 32,457 | 0 | 0 | 0 |
| 2-12-02-254-001 Software Maintenance & Licenses | 0 | 0 | 0 | 0 | 0 | 43,900 | 44,020 | 44,130 |
| 2-12-02-270-000 Tax on Leases and Other Town Lands | 18,863 | 20,000 | 19,535 | 20,000 | 0 | 20,000 | 20,000 | 20,000 |
| 2-12-02-274-000 Insurance Costs | 159,627 | 161,000 | 193,518 | 162,610 | 132,649 | 162,000 | 162,000 | 162,000 |
| 2-12-02-275-000 Penalties & Service Charges | 298 | 400 | 61 | 404 | 0 | 200 | 200 | 200 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 12-02 Administration General | | | | | | | | |
| 2-12-02-291-000 Election Expense; Provision for Landfill Closure | 5,817 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-12-02-342-000 Land Titles Office Expenditures | 475 | 520 | 162 | 600 | 35 | 350 | 350 | 350 |
| 2-12-02-511-000 General Goods and Supplies | 11,220 | 17,277 | 14,735 | 19,125 | 3,463 | 16,345 | 15,565 | 15,885 |
| 2-12-02-520-148 R&M Supplies - '14 NISSAN ROGUE | 0 | 0 | 0 | 0 | 0 | 1,389 | 2,406 | 1,428 |
| 2-12-02-530-000 R & M Supplies Building | 783 | 7,000 | 10,855 | 11,000 | 839 | 7,070 | 7,140 | 7,211 |
| 2-12-02-531-000 R & M Supplies | 7,958 | 7,000 | 2,160 | 3,500 | 68 | 3,600 | 3,700 | 3,800 |
| 2-12-02-540-000 Utilities | 5,412 | 8,000 | 8,549 | 5,868 | 789 | 7,800 | 7,900 | 8,100 |
| 2-12-02-660-000 Amortization Expense | 49,923 | 56,809 | 51,164 | 58,395 | 0 | 53,237 | 55,898 | 58,693 |
| 2-12-02-762-000 Contributed to Reserves | 774,252 | 401,650 | 1,142,785 | 366,650 | 0 | 316,650 | 316,650 | 316,650 |
| 2-12-02-770-000 Town Contribution to Other Org, Community Development | 20,000 | 20,000 | 20,000 | 20,000 | 0 | 20,000 | 20,000 | 20,000 |
| 2-12-02-810-000 Bank Charges | 9,341 | 12,000 | 14,273 | 8,170 | 1,499 | 10,181 | 10,192 | 10,193 |
| 2-12-02-811-000 Over & Short | 38 | 50 | 3 | 51 | 1 | 30 | 30 | 30 |
| 2-12-02-831-041 Debenture Debt - Interest-Water Loc | 3,789 | 3,788 | 3,309 | 3,310 | 0 | 2,802 | 2,266 | 1,699 |
| 2-12-02-831-042 Debenture Debt - Interest-Sew Local | 1,615 | 1,615 | 1,362 | 1,362 | 0 | 1,095 | 812 | 513 |
| 2-12-02-832-041 Debenture Debt - Principal-Water Lo | 8,505 | 8,505 | 8,985 | 8,985 | 0 | 9,492 | 10,028 | 10,595 |
| 2-12-02-832-042 Debenture Debt - Principal-Sewer Lo | 4,495 | 4,496 | 4,748 | 4,748 | 0 | 5,016 | 5,299 | 5,598 |
| 2-12-02-900-000 Uncollectibles | 3,195 | 3,500 | 0 | 3,535 | 0 | 500 | 500 | 500 |
| 2-12-02-910-000 Collection Agency Fee | 0 | 100 | 0 | 100 | 0 | 100 | 100 | 100 |
| <i>Expense Total</i> | 2,021,377 | 1,758,327 | 2,387,416 | 1,738,922 | 401,686 | 1,682,588 | 1,563,714 | 1,581,054 |
| 12-02 Administration General Net Total | (1,872,478) | (1,523,985) | (2,085,403) | (1,484,014) | (331,230) | (1,443,573) | (1,438,691) | (1,457,714) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 21-00 Police Services | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-21-00-530-000 Police Fines - Cost Distribution | 29,816 | 30,000 | 31,344 | 30,300 | 10,752 | 30,300 | 30,300 | 30,300 |
| 1-21-00-560-000 Building Rental - Commercial Long T | 145,369 | 149,300 | 155,558 | 150,793 | 36,000 | 144,000 | 144,000 | 144,000 |
| 1-21-00-840-000 Provincial Grants | 344,704 | 344,704 | 344,800 | 348,151 | 0 | 344,800 | 344,800 | 344,800 |
| <i>Revenue Total</i> | 519,889 | 524,004 | 531,702 | 529,244 | 46,752 | 519,100 | 519,100 | 519,100 |
| <i>Expense</i> | | | | | | | | |
| 2-21-00-113-000 Salaries and Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-21-00-113-031 Salaries and Wages | 14,634 | 13,639 | 12,104 | 14,765 | 3,832 | 14,764 | 15,059 | 15,359 |
| 2-21-00-132-000 Benefits - Employer Contribution | 5,329 | 0 | 3,471 | 3,887 | 843 | 3,607 | 3,680 | 3,753 |
| 2-21-00-132-031 Redirect Benefits - P/S | 0 | 3,638 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-21-00-136-000 Workers Compensation | 0 | 0 | 84 | 140 | 0 | 149 | 152 | 156 |
| 2-21-00-237-000 Special Services: Janitorial Contra | 20,280 | 21,600 | 20,280 | 21,816 | 4,410 | 21,600 | 21,600 | 21,600 |
| 2-21-00-251-000 Contracted R & M | 7,310 | 6,500 | 7,810 | 8,500 | 3,900 | 8,600 | 8,700 | 8,800 |
| 2-21-00-252-000 Contracted R & M Building | 21,694 | 9,000 | 7,924 | 9,000 | 573 | 9,100 | 9,200 | 9,300 |
| 2-21-00-274-000 Insurance Costs | 0 | 2,000 | 2,023 | 2,020 | 0 | 2,040 | 2,061 | 2,081 |
| 2-21-00-300-000 Police Contracting incl. Resource O | 1,022,167 | 1,038,021 | 937,436 | 1,048,401 | 0 | 1,022,500 | 1,022,500 | 1,022,500 |
| 2-21-00-530-000 R & M Supplies Building | 0 | 2,500 | 973 | 2,525 | 333 | 2,500 | 2,500 | 2,500 |
| 2-21-00-540-000 Utilities | 13,332 | 18,500 | 22,412 | 18,685 | 2,056 | 18,900 | 19,000 | 19,500 |
| 2-21-00-660-000 Amortization Expense | 67,141 | 67,141 | 67,141 | 67,141 | 0 | 71,598 | 75,178 | 78,937 |
| 2-21-00-831-000 Debenture Debt - Interest | 39,227 | 39,227 | 37,122 | 37,123 | 0 | 34,936 | 32,662 | 30,299 |
| 2-21-00-832-000 Debenture Debt - Principal | 53,382 | 53,382 | 55,486 | 55,486 | 0 | 57,674 | 59,947 | 62,310 |
| <i>Expense Total</i> | 1,264,494 | 1,275,148 | 1,174,266 | 1,289,489 | 15,948 | 1,267,969 | 1,272,239 | 1,277,096 |
| 21-00 Police Services Net Total | (744,605) | (751,144) | (642,564) | (760,245) | 30,803 | (748,869) | (753,139) | (757,996) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 23-00 Protective Services | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-23-00-352-000 Alberta Transportation Fire Calls | 0 | 1,000 | 0 | 1,010 | 0 | 1,000 | 1,000 | 1,000 |
| 1-23-00-410-000 Other Fire Calls, Community Garden Memberships | 0 | 500 | 0 | 505 | 0 | 500 | 500 | 500 |
| 1-23-00-411-000 Inspections - As Requested, Doc for Tender Process, Street Repair | 0 | 100 | 150 | 101 | 0 | 0 | 0 | 0 |
| 1-23-00-411-001 Inspections - As Requested | 0 | 0 | 0 | 0 | 0 | 100 | 100 | 100 |
| 1-23-00-920-000 Contributed from Reserve for Operat | 6,000 | 21,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Revenue Total</i> | 6,000 | 22,600 | 150 | 1,616 | 0 | 1,600 | 1,600 | 1,600 |
| 23-00 Protective Services Net Total | 6,000 | 22,600 | 150 | 1,616 | 0 | 1,600 | 1,600 | 1,600 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 23-02 Fire Protection | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-23-02-113-000 Salaries and Wages | 15,240 | 51,108 | 19,604 | 43,974 | 11,334 | 67,725 | 69,080 | 70,462 |
| 2-23-02-113-031 Salaries and Wages | 3,731 | 3,258 | 4,065 | 3,300 | 1,074 | 4,442 | 4,531 | 4,622 |
| 2-23-02-113-115 Fire Fighter's Fee (Volunteer Force | 43,549 | 50,160 | 40,126 | 46,300 | 11,265 | 45,860 | 46,778 | 47,713 |
| 2-23-02-114-000 Per Diem | 0 | 7,400 | 0 | 7,400 | 0 | 4,000 | 4,000 | 4,000 |
| 2-23-02-132-000 Benefits - Employer Contribution | 6,517 | 11,312 | 5,179 | 6,706 | 2,073 | 10,933 | 11,152 | 11,374 |
| 2-23-02-136-000 Workers Compensation | 0 | 0 | 639 | 460 | 126 | 1,285 | 1,311 | 1,337 |
| 2-23-02-137-000 Sick, Accident, Life Insurance | 925 | 800 | 1,385 | 925 | 0 | 1,385 | 1,413 | 1,441 |
| 2-23-02-140-000 Staff Relations | 0 | 0 | 0 | 0 | 0 | 200 | 250 | 300 |
| 2-23-02-211-000 Travel Expense | 0 | 4,400 | 286 | 4,444 | 0 | 4,400 | 4,500 | 4,500 |
| 2-23-02-217-000 Phone & Internet | 1,770 | 2,000 | 1,968 | 2,020 | 555 | 2,000 | 2,000 | 2,000 |
| 2-23-02-223-000 Registration & Tuition | 571 | 2,200 | 2,040 | 2,222 | 0 | 2,200 | 2,200 | 2,200 |
| 2-23-02-225-000 Memberships | 180 | 225 | 180 | 227 | 110 | 230 | 232 | 232 |
| 2-23-02-251-000 Contracted R & M | 1,224 | 16,000 | 6,303 | 16,160 | 0 | 16,000 | 16,000 | 16,000 |
| 2-23-02-252-000 Contracted R & M Building | 1,221 | 1,000 | 1,627 | 4,000 | 138 | 2,525 | 2,550 | 2,550 |
| 2-23-02-253-000 Contracted R & M Equipment | 5,460 | 5,600 | 2,099 | 5,656 | 517 | 5,700 | 5,700 | 5,700 |
| 2-23-02-254-000 Software Mtce & Licenses; Street Lighting for Roads | 1,275 | 1,600 | 588 | 1,616 | 0 | 1,600 | 1,600 | 1,600 |
| 2-23-02-271-000 Licenses & Permits | 898 | 850 | 898 | 859 | 898 | 900 | 900 | 900 |
| 2-23-02-504-000 Machines & Equipment (Under \$5,000) | 14,403 | 14,000 | 17,787 | 14,140 | 0 | 14,300 | 14,300 | 14,300 |
| 2-23-02-510-000 Uniforms | 2,543 | 3,000 | 0 | 3,030 | 765 | 3,000 | 3,000 | 3,000 |
| 2-23-02-511-000 General Goods and Supplies | 546 | 500 | 54 | 505 | 75 | 0 | 0 | 0 |
| 2-23-02-511-001 Fire Prevention | 0 | 0 | 0 | 0 | 0 | 500 | 500 | 500 |
| 2-23-02-519-000 General Goods and Supplies | 1,713 | 1,300 | 1,523 | 1,313 | 148 | 1,300 | 1,300 | 1,300 |
| 2-23-02-521-000 Gas & Oil | 516 | 1,000 | 106 | 1,010 | 0 | 1,000 | 1,000 | 1,000 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 23-02 Fire Protection | | | | | | | | |
| 2-23-02-530-000 R & M Supplies Building | 619 | 1,300 | 502 | 1,313 | 60 | 1,300 | 1,300 | 1,300 |
| 2-23-02-540-000 Utilities | 3,211 | 4,300 | 5,031 | 4,343 | 498 | 4,300 | 4,300 | 4,300 |
| 2-23-02-660-000 Amortization Expense | 28,886 | 30,462 | 45,184 | 29,674 | 0 | 30,803 | 32,343 | 33,960 |
| 2-23-02-762-000 Contributed to Reserves | 150,000 | 150,000 | 150,000 | 150,000 | 0 | 150,000 | 150,000 | 150,000 |
| 2-23-02-831-000 Debenture Debt - Interest | 1,652 | 1,653 | 1,172 | 1,172 | 0 | 907 | 907 | 625 |
| 2-23-02-832-000 Debenture Debt - Principal | 3,444 | 3,444 | 3,676 | 3,676 | 0 | 3,925 | 4,190 | 4,473 |
| <i>Expense Total</i> | 290,093 | 368,872 | 312,022 | 356,445 | 29,636 | 382,721 | 387,337 | 391,688 |
| 23-02 Fire Protection Net Total | (290,093) | (368,872) | (312,022) | (356,445) | (29,636) | (382,721) | (387,337) | (391,688) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 23-65 Fire - R&M Supplies | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-23-65-520-107 R & M Supplies - '96 Ford 3/4 Ton T | 962 | 1,000 | 1,410 | 1,010 | 0 | 1,000 | 1,000 | 1,000 |
| 2-23-65-520-120 R & M Supplies - '05 Freight Liner | 1,318 | 1,500 | 480 | 1,515 | 0 | 1,500 | 1,500 | 1,500 |
| 2-23-65-520-127 R & M Supplies - '08 Ford F550 Resc | 374 | 1,000 | 0 | 1,010 | 0 | 1,000 | 1,000 | 1,000 |
| 2-23-65-520-141 R & M Supplies - '84 Ford C800 Fire | 367 | 1,000 | 0 | 1,010 | 0 | 1,000 | 1,000 | 1,000 |
| 2-23-65-520-149 R & M Supplies - '15 Ford F250 4x4 | 0 | 1,000 | 50 | 1,010 | 0 | 1,000 | 1,000 | 1,000 |
| 2-23-65-520-184 R & M Supplies - 1995 E-One Cyclone Pumper | 0 | 0 | 84 | 0 | 0 | 1,000 | 1,000 | 1,000 |
| <i>Expense Total</i> | 3,021 | 5,500 | 2,024 | 5,555 | 0 | 6,500 | 6,500 | 6,500 |
| 23-65 Fire - R&M Supplies Net Total | (3,021) | (5,500) | (2,024) | (5,555) | 0 | (6,500) | (6,500) | (6,500) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 24-02 Disaster &Emergency Services General | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-24-02-840-000 Provincial Grants | 0 | 0 | 0 | 0 | 1,730 | 0 | 0 | 0 |
| <i>Revenue Total</i> | 0 | 0 | 0 | 0 | 1,730 | 0 | 0 | 0 |
| <i>Expense</i> | | | | | | | | |
| 2-24-02-113-000 Salaries and Wages | 25,086 | 23,381 | 20,948 | 25,309 | 9,011 | 34,577 | 35,269 | 35,974 |
| 2-24-02-132-000 Benefits - Employer Contribution | 9,135 | 6,235 | 5,999 | 6,664 | 1,901 | 8,381 | 8,549 | 8,720 |
| 2-24-02-136-000 Workers Compensation | 0 | 0 | 225 | 240 | 99 | 352 | 359 | 367 |
| 2-24-02-346-000 Regional Disaster Services | 13,261 | 15,000 | 13,261 | 15,150 | 0 | 15,150 | 15,150 | 15,150 |
| 2-24-02-347-000 Disaster Services Train. | 1,819 | 5,000 | 3,457 | 5,050 | 32 | 5,000 | 5,000 | 5,000 |
| 2-24-02-348-000 911 Emergency Service | 9,779 | 10,900 | 11,200 | 12,509 | 0 | 14,000 | 15,500 | 17,000 |
| <i>Expense Total</i> | 59,079 | 60,516 | 55,091 | 64,922 | 11,042 | 77,460 | 79,828 | 82,211 |
| 24-02 Disaster &Emergency Services General Net Total | (59,079) | (60,516) | (55,091) | (64,922) | (9,312) | (77,460) | (79,828) | (82,211) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 26-02 Bylaw Enforcement General | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-26-02-520-000 Business Licenses; Permits and Licenses | 50,775 | 38,000 | 50,153 | 40,000 | 15,326 | 0 | 0 | 0 |
| 1-26-02-520-001 Permits and Licences | 0 | 0 | 0 | 0 | 0 | 40,000 | 40,000 | 40,000 |
| 1-26-02-530-000 Police Fines - Cost Distribution | 100 | 1,000 | 3,440 | 1,010 | 300 | 1,000 | 1,000 | 1,000 |
| 1-26-02-840-000 Provincial Grants | 0 | 0 | 0 | 0 | 8,182 | 6,640 | 0 | 0 |
| <i>Revenue Total</i> | 50,875 | 39,000 | 53,593 | 41,010 | 23,808 | 47,640 | 41,000 | 41,000 |
| <i>Expense</i> | | | | | | | | |
| 2-26-02-113-000 Salaries and Wages | 78,837 | 87,924 | 73,804 | 92,165 | 21,669 | 106,727 | 108,862 | 111,039 |
| 2-26-02-113-065 Salaries and Wages | 2,352 | 2,992 | 2,342 | 2,943 | 524 | 2,947 | 3,006 | 3,067 |
| 2-26-02-132-000 Benefits - Employer Contribution | 27,119 | 21,819 | 17,765 | 24,887 | 5,877 | 23,946 | 24,425 | 24,914 |
| 2-26-02-136-000 Workers Compensation | 0 | 0 | 1,043 | 925 | 291 | 1,153 | 1,176 | 1,200 |
| 2-26-02-211-000 Travel Expense | 1,939 | 1,050 | 865 | 1,600 | 0 | 1,600 | 1,600 | 1,600 |
| 2-26-02-217-000 Phone & Internet | 2,153 | 1,600 | 1,399 | 1,616 | 238 | 1,650 | 1,650 | 1,650 |
| 2-26-02-223-000 Registration & Tuition | 60 | 1,000 | 50 | 1,210 | 0 | 1,400 | 1,200 | 1,200 |
| 2-26-02-225-000 Memberships | 0 | 250 | 0 | 253 | 0 | 250 | 250 | 250 |
| 2-26-02-529-000 Small Tools & Equipment Supplies | 4,470 | 4,850 | 6,449 | 4,899 | 20 | 4,800 | 4,800 | 4,800 |
| 2-26-02-660-000 Amortization Expense | 5,063 | 5,064 | 3,899 | 5,064 | 0 | 5,400 | 5,670 | 5,953 |
| <i>Expense Total</i> | 121,993 | 126,549 | 107,616 | 135,561 | 28,619 | 149,872 | 152,639 | 155,672 |
| 26-02 Bylaw Enforcement General Net Total | (71,119) | (87,549) | (54,023) | (94,551) | (4,810) | (102,232) | (111,639) | (114,672) |

Multi-Yr Budget

Budget Year: 2019

26-08 Animal and Pest Control

Revenue

| | | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1-26-08-525-000 Dog License | 11,530 | 12,000 | 12,180 | 12,120 | 11,648 | 12,250 | 12,250 | 12,250 |
| 1-26-08-535-000 Animal Impounding & Fines | 410 | 500 | 155 | 505 | 0 | 500 | 500 | 500 |
| Revenue Total | 11,940 | 12,500 | 12,335 | 12,625 | 11,648 | 12,750 | 12,750 | 12,750 |

Expense

| | | | | | | | | |
|--|--------------|--------------|--------------|--------------|----------|--------------|--------------|--------------|
| 2-26-08-219-000 Miscellaneous Services | 2,000 | 2,000 | 2,190 | 2,020 | 0 | 0 | 0 | 0 |
| 2-26-08-219-001 Animal Administration Fee (Euthanasia) | 0 | 0 | 0 | 0 | 0 | 2,040 | 2,061 | 2,081 |
| 2-26-08-519-000 General Goods and Supplies | 2,638 | 1,200 | 846 | 1,212 | 0 | 1,200 | 1,200 | 1,200 |
| Expense Total | 4,638 | 3,200 | 3,036 | 3,232 | 0 | 3,240 | 3,261 | 3,281 |

26-08 Animal and Pest Control Net Total

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|--------------|--------------|--------------|---------------|--------------|---------------|---------------|
| 26-08 Animal and Pest Control Net Total | 7,302 | 9,300 | 9,299 | 9,393 | 11,648 | 9,510 | 9,489 | 9,469 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 26-11 Weed Control | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-26-11-113-000 Salaries and Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-26-11-113-031 Salaries and Wages | 10,442 | 12,132 | 14,334 | 16,160 | 4,530 | 20,367 | 20,775 | 21,190 |
| 2-26-11-132-000 Benefits - Employer Contribution | 0 | 2,735 | 0 | 4,385 | 0 | 4,453 | 4,542 | 4,633 |
| 2-26-11-136-000 Workers Compensation | 0 | 0 | 96 | 158 | 0 | 216 | 221 | 225 |
| 2-26-11-519-000 General Goods and Supplies | 2,636 | 2,000 | 656 | 2,800 | 0 | 2,800 | 2,800 | 2,800 |
| <i>Expense Total</i> | 13,078 | 16,867 | 15,086 | 23,503 | 4,530 | 27,835 | 28,337 | 28,847 |
| 26-11 Weed Control Net Total | (13,078) | (16,867) | (15,086) | (23,503) | (4,530) | (27,835) | (28,337) | (28,847) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 26-65 Bylaw Vehicle and Equipment | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-26-65-520-148 R&M Supplies - '14 NISSAN ROGUE | 1,978 | 1,200 | 2,544 | 1,872 | 72 | 0 | 0 | 0 |
| 2-26-65-520-187 R & M Supplies - '08 Dodge Ram | 0 | 0 | 0 | 0 | 0 | 1,500 | 1,500 | 1,500 |
| <i>Expense Total</i> | 1,978 | 1,200 | 2,544 | 1,872 | 72 | 1,500 | 1,500 | 1,500 |
| 26-65 Bylaw Vehicle and Equipment Net Total | (1,978) | (1,200) | (2,544) | (1,872) | (72) | (1,500) | (1,500) | (1,500) |

Multi-Yr Budget

Budget Year: 2019

27-00 Building & Development

Revenue

| | | | | | | | | |
|--|---------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|
| 1-27-00-527-000 Commissions Gas/Electric/Plumbing/B | 14,018 | 11,000 | 11,582 | 15,000 | 1,729 | 15,500 | 16,000 | 16,500 |
| Revenue Total | 14,018 | 11,000 | 11,582 | 15,000 | 1,729 | 15,500 | 16,000 | 16,500 |

Expense

| | | | | | | | | |
|--|----------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|
| 2-27-00-113-000 Salaries and Wages | 74,583 | 81,286 | 78,103 | 63,839 | 16,224 | 65,111 | 66,413 | 67,741 |
| 2-27-00-132-000 Benefits - Employer Contribution | 20,396 | 16,800 | 21,110 | 17,165 | 3,756 | 16,210 | 16,535 | 16,865 |
| 2-27-00-136-000 Workers Compensation | 0 | 0 | 665 | 614 | 182 | 690 | 704 | 718 |
| 2-27-00-211-000 Travel Expense | 2,091 | 4,600 | 3,249 | 3,000 | 0 | 3,050 | 3,100 | 3,150 |
| 2-27-00-217-000 Phone & Internet | 1,277 | 1,100 | 922 | 1,200 | 183 | 1,200 | 1,200 | 1,200 |
| 2-27-00-223-000 Registration & Tuition | 3,278 | 6,000 | 1,532 | 2,000 | 0 | 2,000 | 2,000 | 2,000 |
| 2-27-00-225-000 Memberships | 100 | 200 | 320 | 320 | 375 | 335 | 350 | 365 |
| 2-27-00-234-000 Contract Inspections | 0 | 2,000 | 26,960 | 2,020 | 0 | 2,000 | 2,000 | 2,000 |
| 2-27-00-511-000 General Goods and Supplies | 308 | 1,000 | 517 | 1,010 | 619 | 1,020 | 1,030 | 1,040 |
| Expense Total | 102,033 | 112,986 | 133,376 | 91,168 | 21,340 | 91,616 | 93,333 | 95,079 |

27-00 Building & Development Net Total

| | | | | | | | |
|----------|-----------|-----------|----------|----------|----------|----------|----------|
| (88,015) | (101,986) | (121,794) | (76,168) | (19,610) | (76,116) | (77,333) | (78,579) |
|----------|-----------|-----------|----------|----------|----------|----------|----------|

Multi-Yr Budget

Budget Year: 2019

31-00 Public Services

Revenue

1-31-00-419-000 Custom Service - General

Revenue Total

31-00 Public Services Net Total

| 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 0 | 1,000 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 0 | 1,000 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 0 | 1,000 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 31-02 Public Services General | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-31-02-113-000 Salaries and Wages | 125,988 | 135,019 | 131,636 | 141,287 | 29,329 | 140,012 | 142,813 | 145,669 |
| 2-31-02-113-065 Salaries and Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-31-02-113-066 Salaries and Wages | 27,339 | 26,807 | 31,041 | 34,303 | 7,871 | 33,382 | 34,050 | 34,731 |
| 2-31-02-132-000 Benefits - Employer Contribution | 36,369 | 40,951 | 41,209 | 38,522 | 9,914 | 36,397 | 37,125 | 37,868 |
| 2-31-02-136-000 Workers Compensation | 0 | 0 | 1,501 | 1,509 | 359 | 1,806 | 1,842 | 1,879 |
| 2-31-02-140-000 Staff Relations | 230 | 1,506 | 532 | 1,500 | 0 | 1,850 | 1,900 | 1,950 |
| 2-31-02-211-000 Travel Expense | 756 | 4,000 | 2,422 | 4,000 | 1,039 | 4,000 | 4,000 | 4,000 |
| 2-31-02-218-000 Mobile Phone (2.26.02.217.0 | 2,563 | 3,400 | 3,494 | 3,434 | 262 | 3,500 | 3,500 | 3,500 |
| 2-31-02-223-000 Registration & Tuition | 4,724 | 5,300 | 3,834 | 4,800 | 795 | 7,000 | 7,000 | 7,000 |
| 2-31-02-225-000 Memberships | 172 | 1,500 | 1,334 | 1,550 | 725 | 1,550 | 1,550 | 1,550 |
| 2-31-02-253-000 Contracted R & M Equipment | 885 | 700 | 402 | 700 | 317 | 662 | 675 | 689 |
| 2-31-02-504-000 Machines & Equipment (Under \$5,000) | 0 | 0 | 137 | 4,000 | 0 | 4,000 | 6,500 | 4,245 |
| 2-31-02-511-000 General Goods and Supplies | 6,841 | 7,000 | 7,196 | 10,100 | 274 | 10,500 | 10,500 | 10,500 |
| 2-31-02-660-000 Amortization Expense | 32,567 | 39,067 | 34,557 | 32,094 | 0 | 34,729 | 36,465 | 38,289 |
| <i>Expense Total</i> | 238,433 | 265,250 | 259,295 | 277,800 | 50,885 | 279,388 | 287,919 | 291,870 |
| 31-02 Public Services General Net Total | (238,433) | (265,250) | (259,295) | (277,800) | (50,885) | (279,388) | (287,919) | (291,870) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 32-00 Transportation | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-32-00-411-000 Inspections - As Requested, Doc for Tender Process, Street Repair | 13,747 | 10,000 | 13,700 | 10,000 | 0 | 0 | 0 | 0 |
| 1-32-00-411-003 Street Repair | 0 | 0 | 0 | 0 | 0 | 10,200 | 10,404 | 10,612 |
| 1-32-00-412-000 Sidewalk, Curb & Gutter Repair | 8,746 | 5,000 | 9,525 | 5,000 | 0 | 6,000 | 6,000 | 6,000 |
| 1-32-00-490-000 Sales Rev (Promotion, Golf Course Pumping Water, Cemetery) | 5,697 | 500 | 0 | 500 | 0 | 0 | 0 | 0 |
| 1-32-00-491-000 Miscellaneous Revenue | 0 | 0 | 0 | 0 | 0 | 500 | 500 | 500 |
| <i>Revenue Total</i> | 28,190 | 15,500 | 23,225 | 15,500 | 0 | 16,700 | 16,904 | 17,112 |
| 32-00 Transportation Net Total | 28,190 | 15,500 | 23,225 | 15,500 | 0 | 16,700 | 16,904 | 17,112 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 32-06 Transportation General | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-32-06-113-000 Salaries and Wages | 124,899 | 110,976 | 111,542 | 116,401 | 29,060 | 117,280 | 119,626 | 122,019 |
| 2-32-06-113-065 Salaries and Wages | 51,374 | 61,334 | 52,180 | 60,336 | 12,049 | 60,412 | 61,621 | 62,853 |
| 2-32-06-132-000 Benefits - Employer Contribution | 37,125 | 43,800 | 36,062 | 40,016 | 8,289 | 38,849 | 39,626 | 40,419 |
| 2-32-06-136-000 Workers Compensation | 0 | 0 | 1,259 | 1,578 | 296 | 1,884 | 1,922 | 1,961 |
| 2-32-06-251-000 Contracted R & M | 138,869 | 140,000 | 66,750 | 135,000 | 0 | 132,000 | 134,500 | 137,000 |
| 2-32-06-254-000 Software Mtce & Licenses; Street Lighting for Roads | 72,702 | 100,000 | 103,467 | 100,000 | 9,547 | 0 | 0 | 0 |
| 2-32-06-254-002 Street Lighting | 0 | 0 | 0 | 0 | 0 | 100,000 | 100,000 | 100,000 |
| 2-32-06-257-000 Contracted R & M Railway Crossings | 7,174 | 9,000 | 6,796 | 9,000 | 2,232 | 11,000 | 11,000 | 11,000 |
| 2-32-06-527-000 R & M Supplies - Gravel and Sand | 11,475 | 30,000 | 38,115 | 34,500 | 0 | 36,600 | 39,100 | 39,100 |
| 2-32-06-529-000 Small Tools & Equipment Supplies | 1,659 | 2,000 | 1,431 | 2,000 | 517 | 2,000 | 2,000 | 2,000 |
| 2-32-06-530-000 R & M Supplies Building | 19,536 | 20,000 | 17,284 | 20,000 | 0 | 20,000 | 20,000 | 20,000 |
| 2-32-06-539-000 R & M Supplies Road Signs | 4,703 | 5,000 | 5,356 | 5,000 | 204 | 5,100 | 5,202 | 5,306 |
| 2-32-06-660-000 Amortization Expense | 1,725,585 | 1,756,357 | 1,709,884 | 1,751,578 | 0 | 1,840,133 | 1,932,139 | 2,028,746 |
| 2-32-06-762-000 Contributed to Reserves | 55,594 | 10,000 | 129,833 | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
| 2-32-06-831-000 Debenture Debt - Interest | 105,662 | 109,379 | 94,486 | 98,271 | 0 | 86,828 | 76,685 | 66,583 |
| 2-32-06-832-000 Debenture Debt - Principal | 223,761 | 223,761 | 231,247 | 231,248 | 0 | 209,777 | 211,589 | 221,692 |
| <i>Expense Total</i> | 2,580,117 | 2,621,607 | 2,605,692 | 2,614,928 | 62,194 | 2,671,863 | 2,765,011 | 2,868,679 |
| 32-06 Transportation General Net Total | (2,580,117) | (2,621,607) | (2,605,692) | (2,614,928) | (62,194) | (2,671,863) | (2,765,011) | (2,868,679) |

Multi-Yr Budget

Budget Year: 2019

32-10 Sidewalks

Expense

2-32-10-251-000 Contracted R & M

2-32-10-530-000 R & M Supplies Building

Expense Total

32-10 Sidewalks Net Total

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 2-32-10-251-000 Contracted R & M | 36,998 | 65,000 | 54,813 | 65,000 | 0 | 80,000 | 85,000 | 90,000 |
| 2-32-10-530-000 R & M Supplies Building | 0 | 0 | 14 | 500 | 0 | 500 | 500 | 500 |
| <i>Expense Total</i> | 36,998 | 65,000 | 54,827 | 65,500 | 0 | 80,500 | 85,500 | 90,500 |
| 32-10 Sidewalks Net Total | (36,998) | (65,000) | (54,827) | (65,500) | 0 | (80,500) | (85,500) | (90,500) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 32-62 Shop | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-32-62-113-000 Salaries and Wages | 79,238 | 86,842 | 82,711 | 78,795 | 19,978 | 90,340 | 92,146 | 93,990 |
| 2-32-62-132-000 Benefits - Employer Contribution | 20,771 | 21,975 | 20,561 | 21,822 | 4,748 | 21,201 | 21,625 | 22,057 |
| 2-32-62-136-000 Workers Compensation | 0 | 0 | 917 | 772 | 232 | 958 | 978 | 997 |
| 2-32-62-217-000 Phone & Internet | 6,486 | 6,000 | 6,240 | 7,000 | 967 | 7,000 | 7,000 | 7,000 |
| 2-32-62-237-000 Special Services: Janitorial Contra | 6,360 | 6,360 | 6,360 | 6,424 | 1,950 | 6,360 | 6,360 | 6,360 |
| 2-32-62-252-000 Contracted R & M Building | 30,056 | 30,000 | 11,388 | 10,000 | 594 | 15,000 | 15,000 | 15,000 |
| 2-32-62-253-000 Contracted R & M Equipment | 743 | 1,000 | 17,142 | 25,000 | 407 | 12,800 | 16,000 | 9,000 |
| 2-32-62-512-000 Protective Clothing and Supplies | 3,373 | 4,000 | 3,953 | 4,000 | 754 | 4,000 | 4,000 | 4,000 |
| 2-32-62-519-000 General Goods and Supplies | 3,745 | 4,000 | 2,338 | 4,000 | 1,389 | 4,000 | 4,000 | 4,000 |
| 2-32-62-521-000 Gas & Oil | 92,135 | 75,000 | 95,896 | 80,000 | 29,385 | 85,000 | 90,000 | 95,000 |
| 2-32-62-529-000 Small Tools & Equipment Supplies | 4,970 | 4,000 | 4,190 | 4,500 | 676 | 5,000 | 5,000 | 5,000 |
| 2-32-62-530-000 R & M Supplies Building | 51 | 1,500 | 1,585 | 1,500 | 756 | 1,500 | 1,500 | 1,500 |
| 2-32-62-540-000 Utilities | 9,148 | 11,000 | 15,047 | 11,000 | 1,865 | 15,000 | 15,000 | 15,000 |
| <i>Expense Total</i> | 257,076 | 251,677 | 268,328 | 254,812 | 63,702 | 268,159 | 278,609 | 278,903 |
| 32-62 Shop Net Total | (257,076) | (251,677) | (268,328) | (254,812) | (63,702) | (268,159) | (278,609) | (278,903) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 32-65 Transportation - R&M Supplies | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-32-65-265-000 Equipment Rental | 1,262 | 2,000 | 435 | 2,000 | 0 | 2,000 | 2,000 | 0 |
| 2-32-65-520-000 Graveliners | 3,702 | 4,000 | 2,165 | 4,000 | 3,852 | 4,000 | 4,000 | 4,000 |
| 2-32-65-520-095 R & M Supplies - Bobcat Trailer | 0 | 500 | 848 | 1,400 | 0 | 500 | 500 | 500 |
| 2-32-65-520-096 R & M Supplies - New Holland 6635 R | 4,589 | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-32-65-520-102 R & M Supplies - '95 John Deere 770 | 7,587 | 9,000 | 5,074 | 5,000 | 73 | 19,000 | 9,000 | 9,000 |
| 2-32-65-520-110 R & M Supplies - Case 580SM Backhoe | 11,845 | 14,000 | 5,416 | 16,350 | 31,741 | 20,250 | 16,800 | 19,000 |
| 2-32-65-520-114 R & M Supplies - Air Compressor w/ | 271 | 500 | 109 | 500 | 0 | 500 | 500 | 500 |
| 2-32-65-520-115 R & M Supplies - '04 GMC Sierra 350 | 1,219 | 1,500 | 199 | 0 | 32 | 0 | 0 | 0 |
| 2-32-65-520-116 R & M Supplies - '04 Portable Gener | 620 | 1,500 | 0 | 1,500 | 0 | 1,500 | 1,500 | 1,500 |
| 2-32-65-520-118 R & M Supplies - '05 Chev. 3ton Tru | 1,216 | 2,000 | 1,617 | 0 | 1,577 | 2,000 | 2,000 | 2,000 |
| 2-32-65-520-119 R & M Supplies - '06 International | 8,208 | 4,000 | 8,479 | 15,000 | 0 | 3,500 | 3,500 | 3,500 |
| 2-32-65-520-121 R & M Supplies - '05 New Holland Tr | 15,637 | 18,000 | 0 | 0 | 75 | 7,000 | 8,000 | 10,000 |
| 2-32-65-520-135 R & M Supplies - '09 Elgin Street S | 8,384 | 10,000 | 7,688 | 10,000 | 777 | 12,500 | 10,500 | 10,750 |
| 2-32-65-520-136 R & M Supplies - '10 Ford F150 Supe | 188 | 1,000 | 212 | 1,000 | 0 | 2,000 | 1,000 | 1,000 |
| 2-32-65-520-138 R & M Supplies - '10 Ford F150 Supe | 1,411 | 2,000 | 289 | 1,000 | 222 | 2,000 | 2,300 | 1,000 |
| 2-32-65-520-144 R & M Supplies - '13 Bobcat Skid St | 300 | 1,000 | 5,403 | 7,750 | 0 | 2,000 | 3,500 | 6,000 |
| 2-32-65-520-147 R & M Supplies - '13 GMC Sierra 150 | 0 | 1,000 | 180 | 1,000 | 111 | 3,200 | 1,000 | 1,000 |
| 2-32-65-520-151 R & M Supplies - '14 Land Pride Fla | 1,747 | 1,500 | 0 | 0 | 0 | 1,500 | 1,500 | 1,500 |
| 2-32-65-520-154 R & M Supplies - '13 Shulte Mower | 1,395 | 1,500 | 0 | 0 | 0 | 1,500 | 1,500 | 1,500 |
| 2-32-65-520-161 R & M Supplies - '16 Ford F150 | 0 | 0 | 656 | 0 | 124 | 0 | 0 | 0 |
| 2-32-65-520-162 R & M Supplies - '16 Ford F150 | 187 | 1,000 | 976 | 1,000 | 124 | 1,000 | 1,000 | 2,300 |
| 2-32-65-520-164 R & M Supplies - '17 Freightliner T | 665 | 2,000 | 1,174 | 5,000 | 46 | 5,500 | 12,000 | 6,000 |
| 2-32-65-520-166 R & M Supplies - '16 Bobcat Snowblo | 0 | 500 | 144 | 500 | 0 | 500 | 500 | 500 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 32-65 Transportation - R&M Supplies | | | | | | | | |
| 2-32-65-520-169 R & M Supplies - Grader | 3,495 | 5,000 | 7,460 | 9,000 | 200 | 9,000 | 25,500 | 9,000 |
| 2-32-65-520-170 R & M Supplies - Drum Roller | 178 | 1,000 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 2-32-65-520-174 R & M Supplies - Sander Spreader | 0 | 0 | 4,529 | 2,500 | 1,157 | 2,500 | 2,500 | 2,500 |
| 2-32-65-520-175 R & M Supplies - Asphalt Crack Sealer | 0 | 0 | 99 | 750 | 0 | 750 | 750 | 750 |
| 2-32-65-520-176 R & M Supplies - Gravel/Plow Truck | 0 | 0 | 0 | 2,500 | 0 | 2,500 | 5,000 | 5,000 |
| 2-32-65-520-177 R & M Supplies - Crane Truck | 0 | 0 | 1,081 | 2,500 | 180 | 2,500 | 4,000 | 4,500 |
| 2-32-65-520-178 R & M Supplies - Pickup Truck | 0 | 0 | 824 | 1,000 | 174 | 1,000 | 1,000 | 2,500 |
| 2-32-65-520-183 R & M Supplies - Generator/Light Tower | 0 | 0 | 0 | 0 | 0 | 500 | 500 | 500 |
| <i>Expense Total</i> | 74,104 | 88,500 | 55,057 | 92,250 | 40,466 | 111,700 | 122,850 | 107,300 |
| 32-65 Transportation - R&M Supplies Net Total | (74,104) | (88,500) | (55,057) | (92,250) | (40,466) | (111,700) | (122,850) | (107,300) |

Multi-Yr Budget

Budget Year: 2019

37-00 Storm Sewer & Drainage

Revenue

| | | | | | | | | |
|--|------------|--------------|----------|--------------|----------|--------------|--------------|----------|
| 1-37-00-423-000 Storm Sewer Installation | 881 | 5,000 | 0 | 5,000 | 0 | 5,000 | 5,000 | 0 |
| Revenue Total | 881 | 5,000 | 0 | 5,000 | 0 | 5,000 | 5,000 | 0 |

Expense

| | | | | | | | | |
|--|----------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|
| 2-37-00-113-000 Salaries and Wages | 26,189 | 25,097 | 25,530 | 30,866 | 5,032 | 20,169 | 20,573 | 20,984 |
| 2-37-00-113-066 Salaries and Wages | 27,339 | 26,807 | 31,041 | 26,343 | 7,871 | 33,382 | 34,050 | 34,731 |
| 2-37-00-132-000 Benefits - Employer Contribution | 10,176 | 13,589 | 12,261 | 13,412 | 3,135 | 11,810 | 12,046 | 12,287 |
| 2-37-00-136-000 Workers Compensation | 0 | 0 | 412 | 536 | 60 | 540 | 551 | 562 |
| 2-37-00-251-000 Contracted R & M | 0 | 4,000 | 1,667 | 4,000 | 0 | 4,000 | 4,000 | 4,000 |
| 2-37-00-530-000 R & M Supplies Building | 1,342 | 2,500 | 100 | 2,500 | 0 | 2,500 | 2,500 | 2,500 |
| 2-37-00-531-000 R & M Supplies | 34 | 500 | 1,200 | 500 | 0 | 500 | 500 | 500 |
| 2-37-00-540-000 Utilities | 2,362 | 4,000 | 2,877 | 4,000 | 123 | 4,500 | 4,500 | 4,500 |
| 2-37-00-660-000 Amortization Expense | 275,019 | 221,373 | 281,792 | 253,575 | 0 | 293,275 | 307,939 | 323,336 |
| 2-37-00-762-000 Contributed to Reserves | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 10,000 | 10,000 | 10,000 |
| 2-37-00-831-000 Debenture Debt - Interest | 12,154 | 12,155 | 8,264 | 8,264 | 0 | 4,160 | 2,941 | 1,660 |
| 2-37-00-832-000 Debenture Debt - Principal | 70,929 | 70,929 | 74,819 | 74,819 | 0 | 23,600 | 24,819 | 14,935 |
| Expense Total | 435,544 | 390,950 | 449,964 | 428,816 | 16,221 | 408,436 | 424,420 | 429,996 |

37-00 Storm Sewer & Drainage Net Total

| | | | | | | | |
|-----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|
| (434,663) | (385,950) | (449,964) | (423,816) | (16,221) | (403,436) | (419,420) | (429,996) |
|-----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 37-65 Storm & Drainage R&M Supplies | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-37-65-520-158 R & M Supplies - 2012 Portable Irr | 151 | 500 | 2,773 | 3,005 | 0 | 500 | 500 | 500 |
| <i>Expense Total</i> | 151 | 500 | 2,773 | 3,005 | 0 | 500 | 500 | 500 |
| 37-65 Storm & Drainage R&M Supplies Net Total | (151) | (500) | (2,773) | (3,005) | 0 | (500) | (500) | (500) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 41-00 Water | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-41-00-421-000 Sale of Goods | 2,313,099 | 2,221,343 | 2,380,526 | 2,319,800 | 331,062 | 2,350,000 | 2,375,000 | 2,400,000 |
| 1-41-00-422-000 Water On/Off | 9,290 | 12,000 | 6,580 | 12,000 | 1,140 | 10,000 | 10,000 | 10,000 |
| 1-41-00-423-000 Storm Sewer Installation | 15,886 | 10,000 | 8,880 | 10,000 | 177 | 10,000 | 10,000 | 10,000 |
| 1-41-00-424-000 Sale of Bulk Water | 82,885 | 45,000 | 88,287 | 55,000 | 14,931 | 50,000 | 50,000 | 50,000 |
| 1-41-00-425-000 Portable Hydrant Meter | 2,782 | 1,000 | 0 | 500 | 0 | 500 | 500 | 500 |
| 1-41-00-490-000 Sales Rev (Promotion, Golf Course Pumping Water, Cemetery) | 34,796 | 36,000 | 33,745 | 35,000 | 0 | 0 | 0 | 0 |
| 1-41-00-490-003 Pumping Water - Riverview Golf Club | 0 | 0 | 0 | 0 | 0 | 35,000 | 35,000 | 35,000 |
| 1-41-00-491-000 Miscellaneous Revenue | 4,860 | 2,000 | 1,022 | 3,000 | 199 | 3,000 | 3,000 | 3,000 |
| 1-41-00-511-000 Penalties | 19,292 | 16,000 | 19,037 | 16,000 | 6,630 | 16,000 | 16,000 | 16,000 |
| <i>Revenue Total</i> | 2,482,889 | 2,343,343 | 2,538,078 | 2,451,300 | 354,138 | 2,474,500 | 2,499,500 | 2,524,500 |
| 41-00 Water Net Total | 2,482,889 | 2,343,343 | 2,538,078 | 2,451,300 | 354,138 | 2,474,500 | 2,499,500 | 2,524,500 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 41-02 Water General | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-41-02-920-000 Contributed from Reserve for Operat | 0 | 0 | 0 | 210,000 | 0 | 210,000 | 0 | 0 |
| <i>Revenue Total</i> | 0 | 0 | 0 | 210,000 | 0 | 210,000 | 0 | 0 |
| <i>Expense</i> | | | | | | | | |
| 2-41-02-113-000 Salaries and Wages | 53,735 | 71,090 | 53,586 | 73,546 | 11,559 | 76,517 | 73,796 | 75,355 |
| 2-41-02-113-065 Salaries and Wages | 4,624 | 5,984 | 4,685 | 5,886 | 1,048 | 5,894 | 6,012 | 6,133 |
| 2-41-02-113-066 Salaries and Wages | 33,599 | 32,666 | 37,385 | 26,343 | 9,310 | 39,598 | 40,390 | 41,198 |
| 2-41-02-132-000 Benefits - Employer Contribution | 46,380 | 24,919 | 48,723 | 22,696 | 11,363 | 22,468 | 22,655 | 23,121 |
| 2-41-02-136-000 Workers Compensation | 0 | 0 | 708 | 895 | 134 | 1,246 | 1,226 | 1,251 |
| 2-41-02-211-000 Travel Expense | 4,680 | 6,700 | 3,973 | 6,800 | 230 | 6,800 | 7,000 | 7,110 |
| 2-41-02-217-000 Phone & Internet | 3,191 | 3,500 | 3,346 | 3,500 | 794 | 3,500 | 3,500 | 3,750 |
| 2-41-02-223-000 Registration & Tuition | 4,993 | 5,300 | 6,821 | 6,600 | 1,573 | 8,600 | 8,600 | 8,600 |
| 2-41-02-271-000 Licenses & Permits | 0 | 0 | 278 | 210,000 | 0 | 210,000 | 0 | 0 |
| 2-41-02-660-000 Amortization Expense | 696,882 | 710,927 | 699,065 | 505,539 | 0 | 743,143 | 780,300 | 819,315 |
| 2-41-02-762-000 Contributed to Reserves | 473,419 | 334,827 | 460,853 | 453,777 | 0 | 421,416 | 425,000 | 425,000 |
| 2-41-02-831-000 Debenture Debt - Interest | 92,521 | 92,521 | 89,892 | 89,644 | 0 | 86,687 | 83,646 | 80,521 |
| 2-41-02-832-000 Debenture Debt - Principal | 102,696 | 102,697 | 105,565 | 105,574 | 0 | 108,531 | 111,572 | 114,697 |
| 2-41-02-900-000 Uncollectibles | 4,757 | 2,500 | 3,606 | 2,525 | 0 | 2,525 | 2,525 | 2,525 |
| 2-41-02-910-000 Collection Agency Fee | 396 | 500 | 558 | 500 | 1 | 500 | 500 | 0 |
| <i>Expense Total</i> | 1,521,874 | 1,394,131 | 1,519,044 | 1,513,826 | 36,013 | 1,737,426 | 1,566,722 | 1,608,576 |
| 41-02 Water General Net Total | (1,521,874) | (1,394,131) | (1,519,044) | (1,303,826) | (36,013) | (1,527,426) | (1,566,722) | (1,608,576) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 41-05 Water Biling and Collection | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-41-05-113-000 Salaries and Wages | 19,202 | 18,364 | 18,255 | 21,323 | 1,288 | 23,873 | 24,421 | 24,982 |
| 2-41-05-113-012 Salaries and Wages | 105,078 | 103,564 | 98,795 | 104,580 | 26,071 | 108,624 | 110,797 | 113,013 |
| 2-41-05-132-000 Benefits - Employer Contribution | 4,387 | 32,018 | 3,575 | 32,916 | 60 | 31,998 | 32,648 | 33,311 |
| 2-41-05-136-000 Workers Compensation | 0 | 0 | 769 | 1,171 | 10 | 1,332 | 1,360 | 1,388 |
| 2-41-05-216-000 Postage, Freight & Courier Services | 4,407 | 3,725 | 4,037 | 4,000 | 807 | 4,000 | 4,000 | 4,000 |
| 2-41-05-253-000 Contracted R & M Equipment | 0 | 2,500 | 0 | 2,500 | 0 | 2,500 | 2,500 | 2,500 |
| 2-41-05-511-000 General Goods and Supplies | 1,584 | 4,000 | 351 | 2,000 | 76 | 2,000 | 2,000 | 2,500 |
| <i>Expense Total</i> | 134,657 | 164,171 | 125,781 | 168,490 | 28,312 | 174,327 | 177,727 | 181,695 |
| 41-05 Water Biling and Collection Net Total | (134,657) | (164,171) | (125,781) | (168,490) | (28,312) | (174,327) | (177,727) | (181,695) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 41-08 Water Purification and Treatment | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-41-08-113-000 Salaries and Wages | 120,302 | 116,622 | 120,271 | 125,724 | 28,192 | 132,604 | 135,327 | 138,106 |
| 2-41-08-132-000 Benefits - Employer Contribution | 27,522 | 28,347 | 27,325 | 28,265 | 6,180 | 28,556 | 29,138 | 29,730 |
| 2-41-08-136-000 Workers Compensation | 0 | 0 | 1,077 | 1,089 | 312 | 1,406 | 1,435 | 1,465 |
| 2-41-08-251-000 Contracted R & M | 0 | 3,000 | 0 | 3,000 | 0 | 3,000 | 3,500 | 4,000 |
| 2-41-08-252-000 Contracted R & M Building | 2,097 | 10,000 | 7,833 | 8,000 | 0 | 8,000 | 8,500 | 9,000 |
| 2-41-08-253-000 Contracted R & M Equipment | 46,963 | 61,000 | 46,274 | 61,000 | 21,288 | 62,000 | 68,000 | 70,500 |
| 2-41-08-529-000 Small Tools & Equipment Supplies | 247 | 1,500 | 696 | 3,500 | 790 | 3,500 | 3,500 | 3,500 |
| 2-41-08-530-000 R & M Supplies Building | 247 | 0 | 0 | 0 | 3,009 | 2,000 | 2,000 | 2,000 |
| 2-41-08-531-000 R & M Supplies | 146,428 | 115,000 | 96,478 | 145,000 | 19,974 | 152,500 | 155,550 | 158,661 |
| 2-41-08-532-000 R & M Supplies Equipment | 16,804 | 22,000 | 4,283 | 5,000 | 1,015 | 5,000 | 5,000 | 7,500 |
| 2-41-08-533-000 R & M Supplies Equipment | 9,129 | 4,000 | 18,730 | 10,000 | 380 | 11,000 | 11,000 | 11,500 |
| 2-41-08-540-000 Utilities | 127,115 | 174,650 | 203,451 | 140,000 | 16,080 | 145,000 | 150,000 | 155,000 |
| 2-41-08-762-000 Contributed to Reserves | 625,000 | 625,000 | 625,000 | 625,000 | 0 | 645,000 | 645,000 | 645,000 |
| <i>Expense Total</i> | 1,121,853 | 1,161,119 | 1,151,418 | 1,155,579 | 97,220 | 1,199,566 | 1,217,951 | 1,235,963 |
| 41-08 Water Purification and Treatment Net Total | (1,121,853) | (1,161,119) | (1,151,418) | (1,155,579) | (97,220) | (1,199,566) | (1,217,951) | (1,235,963) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 41-09 Water Transmission and Distribution | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-41-09-113-000 Salaries and Wages | 123,005 | 117,642 | 119,580 | 138,026 | 28,937 | 130,081 | 132,754 | 135,482 |
| 2-41-09-132-000 Benefits - Employer Contribution | 29,813 | 28,857 | 28,893 | 30,737 | 6,677 | 30,164 | 30,778 | 31,403 |
| 2-41-09-136-000 Workers Compensation | 0 | 0 | 1,329 | 1,171 | 334 | 1,380 | 1,409 | 1,438 |
| 2-41-09-251-000 Contracted R & M | 18,540 | 120,000 | 93,256 | 95,000 | 11,925 | 95,000 | 95,000 | 95,000 |
| 2-41-09-524-000 Main Replacement Supplies & Service | (1,350) | 22,000 | 16,549 | 22,000 | 5,221 | 22,000 | 22,000 | 22,000 |
| 2-41-09-530-000 R & M Supplies Building | 13,727 | 15,000 | 6,149 | 15,000 | 7,806 | 15,000 | 15,000 | 15,000 |
| 2-41-09-534-000 Private Water Services Supplies | (58,537) | 0 | (32,716) | 0 | 0 | 0 | 0 | 0 |
| 2-41-09-540-000 Utilities | 2,057 | 750 | 1,554 | 1,000 | 196 | 1,500 | 1,750 | 2,000 |
| <i>Expense Total</i> | 127,256 | 304,249 | 234,595 | 302,934 | 61,096 | 295,124 | 298,691 | 302,323 |
| 41-09 Water Transmission and Distribution Net Total | (127,256) | (304,249) | (234,595) | (302,934) | (61,096) | (295,124) | (298,691) | (302,323) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 41-65 Water - R&M Supplies | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-41-65-520-103 R & M Supplies - '88 Ford Econoline | 665 | 1,000 | 135 | 1,010 | 69 | 1,000 | 1,000 | 1,000 |
| 2-41-65-520-122 R & M Supplies - '07 Dodge Ram Truc | 838 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-41-65-520-123 R & M Supplies - 07 Hyundai Loader | 8,792 | 7,600 | 5,311 | 16,000 | 777 | 10,000 | 22,600 | 13,800 |
| 2-41-65-520-124 R & M Supplies - 07 Hyundai Excavat | 9,413 | 15,000 | 773 | 3,000 | 0 | 3,000 | 4,000 | 5,000 |
| 2-41-65-520-129 R & M Supplies - '08 Ford F150 Supe | 1,196 | 1,000 | 255 | 1,000 | 0 | 500 | 500 | 500 |
| 2-41-65-520-131 R & M Supplies - '08 Bomag 47" Roll | 733 | 1,000 | 530 | 1,000 | 233 | 1,000 | 1,000 | 1,000 |
| 2-41-65-520-140 R & M Supplies - '11 GMC Sierra Tru | 281 | 1,000 | 1,033 | 1,000 | 273 | 2,200 | 1,000 | 1,000 |
| 2-41-65-520-143 R & M Supplies - '12 GMC Sierra Tru | 90 | 1,000 | 59 | 1,000 | 222 | 1,000 | 2,300 | 1,000 |
| 2-41-65-520-161 R & M Supplies - '16 Ford F150 | 110 | 1,000 | 312 | 1,000 | 0 | 1,000 | 1,000 | 2,300 |
| 2-41-65-520-168 R & M Supplies - Water Pickup | 193 | 1,000 | 976 | 1,000 | 111 | 1,000 | 1,000 | 3,000 |
| 2-41-65-520-182 R & M Supplies - Scissor Lift | 0 | 0 | 0 | 0 | 236 | 500 | 500 | 500 |
| 2-41-65-520-190 2019 Chevrolet Silverado Truck | 0 | 0 | 0 | 0 | 0 | 1,000 | 1,000 | 1,000 |
| <i>Expense Total</i> | 22,311 | 30,600 | 9,383 | 26,010 | 1,922 | 22,200 | 35,900 | 30,100 |
| 41-65 Water - R&M Supplies Net Total | (22,311) | (30,600) | (9,383) | (26,010) | (1,922) | (22,200) | (35,900) | (30,100) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 42-00 Sanitary Sewer | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-42-00-421-000 Sale of Goods | 1,111,789 | 1,096,034 | 1,241,525 | 1,108,619 | 204,101 | 1,109,000 | 1,110,000 | 1,110,000 |
| 1-42-00-423-000 Storm Sewer Installation | 4,100 | 5,000 | 8,100 | 5,050 | 0 | 5,050 | 5,050 | 5,100 |
| 1-42-00-920-000 Contributed from Reserve for Operat | 0 | 2,364 | 0 | 0 | 0 | 0 | 0 | 0 |
| <i>Revenue Total</i> | 1,115,889 | 1,103,398 | 1,249,625 | 1,113,669 | 204,101 | 1,114,050 | 1,115,050 | 1,115,100 |
| 42-00 Sanitary Sewer Net Total | 1,115,889 | 1,103,398 | 1,249,625 | 1,113,669 | 204,101 | 1,114,050 | 1,115,050 | 1,115,100 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 42-09 Sanitary Sewer General | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-42-09-113-000 Salaries and Wages | 118,091 | 119,704 | 118,700 | 127,045 | 34,873 | 184,349 | 184,590 | 189,179 |
| 2-42-09-113-012 Salaries and Wages | 59,608 | 58,769 | 56,089 | 59,710 | 14,750 | 61,601 | 62,833 | 64,090 |
| 2-42-09-113-065 Salaries and Wages | 1,156 | 1,496 | 2,178 | 1,472 | 262 | 1,473 | 1,503 | 1,533 |
| 2-42-09-113-066 Salaries and Wages | 27,339 | 26,807 | 31,041 | 26,343 | 7,871 | 33,382 | 34,050 | 34,731 |
| 2-42-09-132-000 Benefits - Employer Contribution | 48,565 | 54,426 | 50,727 | 53,326 | 12,129 | 63,950 | 65,082 | 66,510 |
| 2-42-09-136-000 Workers Compensation | 0 | 0 | 1,825 | 1,994 | 405 | 2,905 | 2,927 | 2,996 |
| 2-42-09-216-000 Postage, Freight & Courier Services | 4,407 | 3,800 | 3,859 | 3,800 | 742 | 3,800 | 3,876 | 3,954 |
| 2-42-09-218-000 Mobile Phone (2.26.02.217.0 | 1,832 | 2,000 | 1,630 | 2,000 | 290 | 2,000 | 2,000 | 2,000 |
| 2-42-09-251-000 Contracted R & M | 2,395 | 22,500 | 12,509 | 22,500 | 0 | 22,500 | 22,500 | 22,500 |
| 2-42-09-259-000 Contracted R & M | 13,712 | 20,000 | 15,030 | 20,000 | 0 | 20,000 | 20,000 | 20,000 |
| 2-42-09-351-000 Medicine Hat Treatment SVC/Garbage Tonnage Charges | 454,522 | 500,847 | 630,215 | 501,000 | 52,734 | 0 | 0 | 0 |
| 2-42-09-351-001 Medicine Hat Treatment Service | 0 | 0 | 0 | 0 | 0 | 501,000 | 510,000 | 515,000 |
| 2-42-09-511-000 General Goods and Supplies | 1,584 | 4,000 | 0 | 4,000 | 0 | 4,000 | 4,000 | 4,000 |
| 2-42-09-530-000 R & M Supplies Building | 905 | 1,000 | 960 | 1,000 | 116 | 1,000 | 1,000 | 1,000 |
| 2-42-09-532-000 R & M Supplies Equipment | 2,255 | 5,000 | 2,147 | 5,000 | 0 | 20,000 | 5,000 | 5,000 |
| 2-42-09-540-000 Utilities | 5,874 | 9,700 | 8,787 | 9,700 | 888 | 9,700 | 10,000 | 10,000 |
| 2-42-09-660-000 Amortization Expense | 229,238 | 212,170 | 229,238 | 229,238 | 0 | 244,455 | 256,678 | 269,512 |
| 2-42-09-762-000 Contributed to Reserves | 299,130 | 271,349 | 298,383 | 272,768 | 0 | 177,589 | 30,000 | 30,000 |
| 2-42-09-900-000 Uncollectibles | 3,737 | 700 | 2,981 | 707 | 0 | 2,500 | 2,500 | 2,500 |
| 2-42-09-910-000 Collection Agency Fee | 268 | 300 | 411 | 303 | 0 | 300 | 300 | 300 |
| <i>Expense Total</i> | 1,274,618 | 1,314,568 | 1,466,712 | 1,341,907 | 125,060 | 1,356,505 | 1,218,839 | 1,244,805 |
| 42-09 Sanitary Sewer General Net Total | (1,274,618) | (1,314,568) | (1,466,712) | (1,341,907) | (125,060) | (1,356,505) | (1,218,839) | (1,244,805) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 42-65 Sanitary Sewer - R&M Supplies | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-42-65-520-156 R & M Supplies - '15 Sewer Flush Tr | 147 | 1,000 | 965 | 1,000 | 0 | 2,000 | 3,000 | 4,000 |
| <i>Expense Total</i> | 147 | 1,000 | 965 | 1,000 | 0 | 2,000 | 3,000 | 4,000 |
| 42-65 Sanitary Sewer - R&M Supplies Net Total | (147) | (1,000) | (965) | (1,000) | 0 | (2,000) | (3,000) | (4,000) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 43-00 Garbage Collection | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-43-00-421-000 Sale of Goods | 512,901 | 523,945 | 694,754 | 529,184 | 123,823 | 601,543 | 607,558 | 613,634 |
| 1-43-00-920-000 Contributed from Reserve for Operat | 0 | 0 | 44,044 | 50,000 | 0 | 0 | 0 | 0 |
| <i>Revenue Total</i> | 512,901 | 523,945 | 738,799 | 579,184 | 123,823 | 601,543 | 607,558 | 613,634 |
| 43-00 Garbage Collection Net Total | 512,901 | 523,945 | 738,799 | 579,184 | 123,823 | 601,543 | 607,558 | 613,634 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 43-09 Garbage Collection & Distribution | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-43-09-113-000 Salaries and Wages | 95,749 | 99,259 | 100,965 | 97,798 | 22,947 | 94,763 | 96,659 | 98,592 |
| 2-43-09-113-012 Salaries and Wages | 51,600 | 50,795 | 48,792 | 51,000 | 13,051 | 53,281 | 54,347 | 55,433 |
| 2-43-09-113-065 Salaries and Wages | 12,716 | 16,456 | 11,874 | 16,188 | 2,882 | 16,208 | 16,532 | 16,863 |
| 2-43-09-132-000 Benefits - Employer Contribution | 40,346 | 43,833 | 41,303 | 43,418 | 9,545 | 39,085 | 39,867 | 40,667 |
| 2-43-09-136-000 Workers Compensation | 0 | 0 | 1,283 | 1,583 | 267 | 1,697 | 1,731 | 1,766 |
| 2-43-09-216-000 Postage, Freight & Courier Services | 4,568 | 3,800 | 3,859 | 3,800 | 742 | 3,800 | 4,000 | 4,000 |
| 2-43-09-351-000 Medicine Hat Treatment SVC/Garbage Tonnage Charges | 107,345 | 96,000 | 150,233 | 120,000 | 25,804 | 0 | 0 | 0 |
| 2-43-09-351-002 Garbage Tonnage Charges | 0 | 0 | 0 | 0 | 0 | 170,000 | 170,000 | 175,000 |
| 2-43-09-504-000 Machines & Equipment (Under \$5,000) | 41,610 | 50,000 | 44,044 | 51,500 | 0 | 1,500 | 51,500 | 51,500 |
| 2-43-09-511-000 General Goods and Supplies | 1,584 | 2,000 | 1,025 | 2,000 | 0 | 2,000 | 2,000 | 2,000 |
| 2-43-09-521-000 Gas & Oil | 140 | 27,000 | 25,000 | 25,000 | 0 | 30,000 | 32,000 | 34,000 |
| 2-43-09-530-000 R & M Supplies Building | 8,835 | 15,000 | 10,023 | 15,000 | 532 | 15,000 | 15,000 | 15,000 |
| 2-43-09-660-000 Amortization Expense | 45,774 | 51,028 | 33,928 | 41,141 | 0 | 48,812 | 51,253 | 53,815 |
| 2-43-09-762-000 Contributed to Reserves | 76,532 | 74,402 | 106,397 | 106,397 | 0 | 110,208 | 60,000 | 60,000 |
| 2-43-09-900-000 Uncollectibles | 1,606 | 300 | 1,863 | 300 | 0 | 300 | 300 | 300 |
| 2-43-09-910-000 Collection Agency Fee | 116 | 100 | 178 | 200 | 0 | 200 | 200 | 0 |
| <i>Expense Total</i> | 488,521 | 529,973 | 580,768 | 575,325 | 75,769 | 586,855 | 595,389 | 608,936 |
| 43-09 Garbage Collection & Distribution Net Total | (488,521) | (529,973) | (580,768) | (575,325) | (75,769) | (586,855) | (595,389) | (608,936) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 43-65 Garbage Collection - R&M Supplies | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-43-65-520-128 R & M Supplies - '08 Interna SF637 | 21,409 | 30,000 | 7,975 | 25,000 | 143 | 35,500 | 30,000 | 30,000 |
| 2-43-65-520-157 R & M Supplies - '15 Garbage Truck | 10,509 | 15,000 | 19,998 | 20,000 | 1,871 | 28,000 | 21,000 | 26,500 |
| <i>Expense Total</i> | 31,917 | 45,000 | 27,974 | 45,000 | 2,014 | 63,500 | 51,000 | 56,500 |
| 43-65 Garbage Collection - R&M Supplies Net Total | (31,917) | (45,000) | (27,974) | (45,000) | (2,014) | (63,500) | (51,000) | (56,500) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 51-00 Family & Community Support Services | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-51-00-410-000 Other Fire Calls, Community Garden Memberships | 360 | 0 | 759 | 0 | 419 | 0 | 0 | 0 |
| 1-51-00-410-001 Community Garden Memberships | 0 | 0 | 0 | 0 | 0 | 400 | 400 | 400 |
| 1-51-00-495-000 Volunteer Recognition | 1,202 | 1,600 | 920 | 1,200 | 780 | 1,300 | 1,400 | 1,400 |
| 1-51-00-591-000 Non Government Grant | 1,750 | 1,000 | 3,328 | 1,050 | 1,000 | 1,050 | 1,050 | 1,050 |
| 1-51-00-840-000 Provincial Grants | 142,656 | 123,030 | 142,656 | 142,656 | 87,532 | 142,656 | 142,656 | 142,656 |
| <i>Revenue Total</i> | 145,968 | 125,630 | 147,663 | 144,906 | 89,731 | 145,406 | 145,506 | 145,506 |
| <i>Expense</i> | | | | | | | | |
| 2-51-00-113-000 Salaries and Wages | 100,472 | 118,156 | 88,534 | 83,581 | 17,449 | 74,555 | 76,046 | 77,567 |
| 2-51-00-132-000 Benefits - Employer Contribution | 19,910 | 33,046 | 14,673 | 23,268 | 3,479 | 19,033 | 19,414 | 19,802 |
| 2-51-00-136-000 Workers Compensation | 0 | 0 | 936 | 813 | 205 | 786 | 802 | 818 |
| 2-51-00-140-000 Staff Relations | 0 | 0 | 0 | 0 | 0 | 50 | 100 | 100 |
| 2-51-00-202-000 Cost of Meals-Contract Svc; Liaison Worker; Home Support Svc | 0 | 0 | 628 | 0 | 0 | 0 | 0 | 0 |
| 2-51-00-202-004 Cost of Community Garden | 0 | 0 | 0 | 0 | 0 | 400 | 400 | 400 |
| 2-51-00-211-000 Travel Expense | 2,908 | 3,900 | 2,591 | 3,900 | 0 | 4,040 | 4,180 | 4,320 |
| 2-51-00-216-000 Postage, Freight & Courier Services | 777 | 725 | 262 | 732 | 150 | 730 | 730 | 730 |
| 2-51-00-217-000 Phone & Internet | 1,616 | 1,000 | 1,614 | 1,010 | 326 | 1,020 | 1,020 | 1,020 |
| 2-51-00-221-000 Public Relations, Promotions & Adve | 5,419 | 4,500 | 6,321 | 6,000 | 318 | 5,290 | 5,480 | 5,670 |
| 2-51-00-223-000 Registration & Tuition | 1,032 | 1,150 | 1,841 | 1,525 | 0 | 1,560 | 1,600 | 1,640 |
| 2-51-00-225-000 Memberships | 1,110 | 830 | 753 | 850 | 0 | 865 | 880 | 900 |
| 2-51-00-231-000 Professional Services: Audit; Planning & Devpt Studies | 688 | 1,650 | 2,441 | 1,683 | 0 | 0 | 0 | 0 |
| 2-51-00-231-001 Professional Service: Audit | 0 | 0 | 0 | 0 | 0 | 1,700 | 1,700 | 1,700 |
| 2-51-00-237-000 Special Services: Janitorial Contra | 1,098 | 1,200 | 1,098 | 1,212 | 234 | 1,098 | 1,098 | 1,098 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 51-00 Family & Community Support Services | | | | | | | | |
| 2-51-00-244-000 Office Space/Facility Rent for FCSS | 2,400 | 2,400 | 2,400 | 2,400 | 0 | 2,400 | 2,400 | 2,400 |
| 2-51-00-253-000 Contracted R & M Equipment | 763 | 800 | 0 | 808 | 0 | 3,498 | 3,552 | 3,607 |
| 2-51-00-511-000 General Goods and Supplies | 1,515 | 1,200 | 3,519 | 1,212 | 245 | 1,250 | 1,250 | 1,250 |
| 2-51-00-540-000 Utilities | 974 | 1,350 | 1,484 | 1,364 | 132 | 1,350 | 1,350 | 1,350 |
| <i>Expense Total</i> | 140,681 | 171,907 | 129,095 | 130,358 | 22,536 | 119,624 | 122,002 | 124,373 |
| 51-00 Family & Community Support Services | 5,288 | (46,277) | 18,568 | 14,548 | 67,195 | 25,782 | 23,504 | 21,133 |
| Net Total | | | | | | | | |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 51-04 Meals on Wheels | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-51-04-450-000 Meals on Wheels, Home Support Services | 1,385 | 6,600 | 3,882 | 6,666 | 1,287 | 0 | 0 | 0 |
| 1-51-04-450-002 Meals on Wheels | 0 | 0 | 0 | 0 | 1,150 | 6,600 | 6,600 | 6,600 |
| <i>Revenue Total</i> | 1,385 | 6,600 | 3,882 | 6,666 | 2,437 | 6,600 | 6,600 | 6,600 |
| <i>Expense</i> | | | | | | | | |
| 2-51-04-202-000 Cost of Meals-Contract Svc; Liaison Worker; Home Support Svc | 2,227 | 11,400 | 6,210 | 11,514 | 3,571 | 0 | 0 | 0 |
| 2-51-04-202-001 Cost of Meals - Contract Services | 0 | 0 | 0 | 0 | 0 | 11,400 | 11,400 | 11,400 |
| 2-51-04-203-000 Program Supplies | 122 | 800 | 949 | 808 | 140 | 800 | 800 | 800 |
| <i>Expense Total</i> | 2,348 | 12,200 | 7,159 | 12,322 | 3,711 | 12,200 | 12,200 | 12,200 |
| 51-04 Meals on Wheels Net Total | (963) | (5,600) | (3,277) | (5,656) | (1,274) | (5,600) | (5,600) | (5,600) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 51-07 Youth Project | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-51-07-202-000 Cost of Meals-Contract Svc; Liaison Worker; Home Support Svc | 24,000 | 24,000 | 24,000 | 24,000 | 13,333 | 0 | 0 | 0 |
| 2-51-07-202-002 PRRD Family School Liaison Worker | 0 | 0 | 0 | 0 | 0 | 24,000 | 24,000 | 24,000 |
| 2-51-07-770-000 Town Contribution to Other Org, Community Development | 12,000 | 12,000 | 12,000 | 12,000 | 0 | 12,000 | 12,000 | 12,000 |
| <i>Expense Total</i> | 36,000 | 36,000 | 36,000 | 36,000 | 13,333 | 36,000 | 36,000 | 36,000 |
| 51-07 Youth Project Net Total | (36,000) | (36,000) | (36,000) | (36,000) | (13,333) | (36,000) | (36,000) | (36,000) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 51-08 Home Care | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-51-08-450-000 Meals on Wheels, Home Support Services | 0 | 1,450 | 273 | 1,465 | 42 | 0 | 0 | 0 |
| 1-51-08-450-001 Home Support Services | 0 | 0 | 0 | 0 | 0 | 500 | 600 | 700 |
| <i>Revenue Total</i> | 0 | 1,450 | 273 | 1,465 | 42 | 500 | 600 | 700 |
| <i>Expense</i> | | | | | | | | |
| 2-51-08-202-000 Cost of Meals-Contract Svc; Liaison Worker; Home Support Svc | 0 | 2,700 | 336 | 2,727 | 60 | 0 | 0 | 0 |
| 2-51-08-202-003 Home Support Services Contract | 0 | 0 | 0 | 0 | 123 | 2,700 | 2,700 | 2,700 |
| <i>Expense Total</i> | 0 | 2,700 | 336 | 2,727 | 183 | 2,700 | 2,700 | 2,700 |
| 51-08 Home Care Net Total | 0 | (1,250) | (63) | (1,262) | (141) | (2,200) | (2,100) | (2,000) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 51-09 Other Community Programs | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-51-09-770-000 Town Contribution to Other Org, Community Development | 18,479 | 15,994 | 11,138 | 17,803 | 840 | 0 | 0 | 0 |
| 2-51-09-770-002 Community Development | 0 | 0 | 1,500 | 0 | 120 | 17,803 | 17,803 | 17,800 |
| <i>Expense Total</i> | 18,479 | 15,994 | 12,638 | 17,803 | 960 | 17,803 | 17,803 | 17,800 |
| 51-09 Other Community Programs Net Total | (18,479) | (15,994) | (12,638) | (17,803) | (960) | (17,803) | (17,803) | (17,800) |

Multi-Yr Budget

Budget Year: 2019

53-00 Special Transit

Expense

2-53-00-350-000 Special Transit

Expense Total

53-00 Special Transit Net Total

| 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 63,644 | 59,990 | 65,553 | 63,600 | 0 | 67,520 | 69,545 | 71,630 |
| 63,644 | 59,990 | 65,553 | 63,600 | 0 | 67,520 | 69,545 | 71,630 |
| (63,644) | (59,990) | (65,553) | (63,600) | 0 | (67,520) | (69,545) | (71,630) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 56-00 Cemetery | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-56-00-490-000 Sales Rev (Promotion, Golf Course Pumping Water, Cemetery) | 26,896 | 23,000 | 18,043 | 23,230 | 11,421 | 0 | 0 | 0 |
| 1-56-00-490-002 Cemetery Revenue | 0 | 0 | 0 | 0 | 0 | 23,462 | 23,462 | 23,462 |
| <i>Revenue Total</i> | 26,896 | 23,000 | 18,043 | 23,230 | 11,421 | 23,462 | 23,462 | 23,462 |
| 56-00 Cemetery Net Total | 26,896 | 23,000 | 18,043 | 23,230 | 11,421 | 23,462 | 23,462 | 23,462 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 56-08 Cemetery General | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-56-08-113-000 Salaries and Wages | 15,874 | 23,904 | 14,460 | 28,654 | 3,613 | 27,334 | 27,881 | 28,439 |
| 2-56-08-132-000 Benefits - Employer Contribution | 4,095 | 4,815 | 3,900 | 4,495 | 857 | 4,582 | 4,674 | 4,768 |
| 2-56-08-136-000 Workers Compensation | 0 | 0 | 161 | 186 | 42 | 290 | 296 | 302 |
| 2-56-08-251-000 Contracted R & M | 6,834 | 5,000 | 3,852 | 5,000 | 0 | 5,000 | 5,000 | 5,000 |
| 2-56-08-519-000 General Goods and Supplies | 20 | 2,500 | 233 | 3,000 | 0 | 3,000 | 3,000 | 3,000 |
| 2-56-08-520-000 Graveliners | 2,460 | 4,500 | 4,425 | 4,500 | 2,628 | 4,500 | 4,500 | 4,500 |
| 2-56-08-660-000 Amortization Expense | 1,208 | 1,209 | 1,208 | 1,209 | 0 | 1,288 | 1,353 | 1,421 |
| <i>Expense Total</i> | 30,491 | 41,928 | 28,239 | 47,044 | 7,140 | 45,994 | 46,704 | 47,429 |
| 56-08 Cemetery General Net Total | (30,491) | (41,928) | (28,239) | (47,044) | (7,140) | (45,994) | (46,704) | (47,429) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 61-00 Planning Services and Engineering | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-61-00-351-000 Zoning/Planning/Subdivision Fees/Pe | 2,055 | 3,650 | 6,180 | 3,687 | 950 | 3,700 | 3,750 | 3,800 |
| 1-61-00-413-000 Reports, Maps, Faxes, Copies, Development Fees | 15,311 | 12,400 | 11,443 | 12,524 | 2,630 | 0 | 0 | 0 |
| 1-61-00-413-002 Development Fees | 0 | 0 | 0 | 0 | 0 | 12,700 | 12,800 | 12,900 |
| 1-61-00-840-000 Provincial Grants | 34,040 | 0 | 25,000 | 25,000 | 0 | 0 | 0 | 0 |
| 1-61-00-920-000 Contributed from Reserve for Operat | 0 | 60,000 | 75,000 | 75,000 | 0 | 0 | 0 | 0 |
| <i>Revenue Total</i> | 51,406 | 76,050 | 117,623 | 116,211 | 3,580 | 16,400 | 16,550 | 16,700 |
| <i>Expense</i> | | | | | | | | |
| 2-61-00-113-000 Salaries and Wages | 21,989 | 30,446 | 76,507 | 73,274 | 11,456 | 21,700 | 22,134 | 22,577 |
| 2-61-00-132-000 Benefits - Employer Contribution | 5,916 | 5,758 | 12,824 | 14,971 | 1,739 | 5,639 | 13,481 | 13,596 |
| 2-61-00-136-000 Workers Compensation | 0 | 0 | 425 | 208 | 127 | 230 | 617 | 621 |
| 2-61-00-231-000 Professional Services: Audit; Planning & Devpt Studies | 154 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-61-00-233-000 Professional Services: Planner | 12,502 | 86,000 | 7,608 | 26,200 | 0 | 60,111 | 52,000 | 52,000 |
| 2-61-00-511-000 General Goods and Supplies | 953 | 1,000 | 1,212 | 3,110 | 785 | 3,240 | 3,370 | 3,460 |
| <i>Expense Total</i> | 41,514 | 123,204 | 98,575 | 117,763 | 14,107 | 90,920 | 91,602 | 92,254 |
| 61-00 Planning Services and Engineering Net Total | 9,893 | (47,154) | 19,048 | (1,553) | (10,527) | (74,520) | (75,052) | (75,554) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 66-00 Subdivision and Land Development | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-66-00-411-000 Inspections - As Requested, Doc for Tender Process, Street Repair | 0 | 500 | 0 | 505 | 0 | 0 | 0 | 0 |
| 1-66-00-411-002 Documentation for the Tender Process | 0 | 0 | 0 | 0 | 0 | 510 | 515 | 530 |
| 1-66-00-480-000 Land Sales | 339,680 | 425,000 | 406,491 | 425,000 | 0 | 425,000 | 425,000 | 425,000 |
| 1-66-00-481-000 Agreement for Sale - Installments | 1,350 | 1,350 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-66-00-491-000 Miscellaneous Revenue | 0 | 0 | 500 | 0 | 0 | 0 | 0 | 0 |
| 1-66-00-921-000 Contributed from Reserve for Operat | 0 | 65,000 | 0 | 65,000 | 0 | 75,000 | 0 | 0 |
| <i>Revenue Total</i> | 341,030 | 491,850 | 406,991 | 490,505 | 0 | 500,510 | 425,515 | 425,530 |
| <i>Expense</i> | | | | | | | | |
| 2-66-00-113-000 Salaries and Wages | 200,388 | 173,583 | 188,759 | 148,293 | 54,200 | 202,573 | 197,776 | 202,959 |
| 2-66-00-113-066 Salaries and Wages | 0 | 0 | 0 | 38,060 | 0 | 0 | 0 | 0 |
| 2-66-00-132-000 Benefits - Employer Contribution | 28,854 | 41,893 | 36,932 | 35,803 | 11,514 | 42,491 | 50,640 | 51,652 |
| 2-66-00-136-000 Workers Compensation | 0 | 0 | 1,817 | 2,200 | 616 | 2,010 | 2,339 | 2,391 |
| 2-66-00-211-000 Travel Expense | 4,470 | 3,000 | 2,355 | 8,100 | 0 | 8,300 | 8,500 | 8,700 |
| 2-66-00-216-000 Postage, Freight & Courier Services | 1,167 | 1,400 | 164 | 1,414 | 100 | 1,428 | 1,442 | 1,500 |
| 2-66-00-217-000 Phone & Internet | 3,688 | 3,000 | 3,154 | 3,030 | 647 | 3,060 | 3,091 | 3,120 |
| 2-66-00-223-000 Registration & Tuition | 3,994 | 4,985 | 3,591 | 11,700 | 161 | 12,250 | 12,800 | 13,250 |
| 2-66-00-225-000 Memberships | 2,264 | 3,059 | 4,527 | 5,150 | 294 | 5,400 | 5,650 | 5,860 |
| 2-66-00-233-000 Professional Services: Planner | 8,250 | 77,000 | 23,160 | 127,000 | 288 | 170,111 | 91,100 | 87,700 |
| 2-66-00-237-000 Special Services: Janitorial Contra | 2,196 | 2,200 | 2,196 | 2,222 | 468 | 2,196 | 2,196 | 2,196 |
| 2-66-00-253-000 Contracted R & M Equipment | 3,076 | 2,000 | 3,255 | 2,020 | 420 | 4,590 | 4,682 | 4,775 |
| 2-66-00-254-000 Software Mtce & Licenses; Street Lighting for Roads | 8,770 | 11,021 | 8,105 | 15,000 | 8,241 | 15,000 | 15,150 | 15,700 |
| 2-66-00-504-000 Machines & Equipment (Under \$5,000) | 3,917 | 4,000 | 10,421 | 9,600 | 0 | 1,500 | 1,500 | 3,500 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 66-00 Subdivision and Land Development | | | | | | | | |
| 2-66-00-511-000 General Goods and Supplies | 7,048 | 7,500 | 22,014 | 35,975 | 9,041 | 13,151 | 13,577 | 13,900 |
| 2-66-00-540-000 Utilities | 1,844 | 2,500 | 2,850 | 2,525 | 263 | 2,550 | 2,576 | 0 |
| 2-66-00-660-000 Amortization Expense | 16,980 | 17,827 | 16,047 | 17,760 | 0 | 18,107 | 19,012 | 19,963 |
| <i>Expense Total</i> | 296,907 | 354,968 | 329,347 | 465,853 | 86,253 | 504,718 | 432,032 | 437,166 |
| 66-00 Subdivision and Land Development Net Total | 44,123 | 136,882 | 77,644 | 24,652 | (86,253) | (4,208) | (6,517) | (11,636) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 66-06 Land Development | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-66-06-920-000 Contributed from Reserve for Operat | 0 | 0 | 0 | 0 | 0 | 8,000 | 0 | 0 |
| <i>Revenue Total</i> | 0 | 0 | 0 | 0 | 0 | 8,000 | 0 | 0 |
| <i>Expense</i> | | | | | | | | |
| 2-66-06-113-000 Salaries and Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-66-06-113-012 Salaries and Wages | 40,347 | 38,225 | 33,772 | 30,719 | 8,709 | 31,333 | 31,960 | 32,599 |
| 2-66-06-132-000 Benefits - Employer Contribution | 0 | 8,191 | 0 | 8,494 | 0 | 8,027 | 8,188 | 8,352 |
| 2-66-06-136-000 Workers Compensation | 0 | 0 | 187 | 301 | 0 | 332 | 339 | 346 |
| 2-66-06-221-000 Public Relations, Promotions & Adve | 4,340 | 15,750 | 3,575 | 15,650 | 79 | 14,900 | 15,000 | 15,000 |
| 2-66-06-230-000 Cost of Land Sales (Legal, Commiss | 2,716 | 5,000 | 902 | 5,000 | 398 | 5,000 | 5,000 | 5,000 |
| 2-66-06-249-000 Hardware & Software Upgrade/Replacement; Replot & Survey for Land Dev | 0 | 7,500 | 0 | 7,500 | 0 | 0 | 0 | 0 |
| 2-66-06-249-002 Replot & Survey (for Land Dev.) | 0 | 0 | 0 | 0 | 0 | 7,500 | 7,500 | 7,500 |
| 2-66-06-250-000 Cost of Land Sale (Land Inventory | 54,655 | 75,000 | 61,993 | 75,000 | 0 | 75,000 | 75,000 | 75,000 |
| 2-66-06-762-000 Contributed to Reserves | 244,542 | 244,542 | 221,252 | 221,252 | 0 | 263,000 | 263,000 | 263,000 |
| <i>Expense Total</i> | 346,601 | 394,208 | 321,681 | 363,916 | 9,186 | 405,093 | 405,988 | 406,798 |
| 66-06 Land Development Net Total | (346,601) | (394,208) | (321,681) | (363,916) | (9,186) | (397,093) | (405,988) | (406,798) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 66-65 Planning Services - R&M Supplies | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-66-65-520-130 R&M Supplies - '08 FORD F150 | 626 | 500 | 72 | 505 | 0 | 500 | 500 | 500 |
| <i>Expense Total</i> | 626 | 500 | 72 | 505 | 0 | 500 | 500 | 500 |
| 66-65 Planning Services - R&M Supplies Net Total | (626) | (500) | (72) | (505) | 0 | (500) | (500) | (500) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 69-00 Building Rental and Land Lease | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-69-00-564-000 Leases - Commercial,Grazing,Rental, | 33,462 | 31,100 | 29,246 | 31,100 | 14,749 | 29,300 | 29,300 | 29,300 |
| <i>Revenue Total</i> | 33,462 | 31,100 | 29,246 | 31,100 | 14,749 | 29,300 | 29,300 | 29,300 |
| 69-00 Building Rental and Land Lease Net Total | 33,462 | 31,100 | 29,246 | 31,100 | 14,749 | 29,300 | 29,300 | 29,300 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 70-06 Rec-Tangle General | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-70-06-860-000 Grants - Organization & Agencies | 0 | 0 | 17,050 | 0 | 0 | 0 | 0 | 0 |
| <i>Revenue Total</i> | 0 | 0 | 17,050 | 0 | 0 | 0 | 0 | 0 |
| <i>Expense</i> | | | | | | | | |
| 2-70-06-113-000 Salaries and Wages | 145,020 | 163,622 | 152,653 | 180,551 | 21,543 | 112,053 | 114,295 | 116,580 |
| 2-70-06-113-065 Salaries and Wages | 3,468 | 4,488 | 3,512 | 4,415 | 786 | 4,420 | 4,509 | 4,599 |
| 2-70-06-132-000 Benefits - Employer Contribution | 38,405 | 40,400 | 40,952 | 44,641 | 5,717 | 25,133 | 25,636 | 26,149 |
| 2-70-06-136-000 Workers Compensation | 0 | 0 | 1,489 | 1,618 | 263 | 1,235 | 1,260 | 1,285 |
| 2-70-06-217-000 Phone & Internet | 632 | 700 | 805 | 707 | 134 | 700 | 700 | 700 |
| 2-70-06-251-000 Contracted R & M | 12,395 | 25,000 | 19,462 | 25,250 | 1,659 | 25,000 | 25,000 | 25,000 |
| 2-70-06-252-000 Contracted R & M Building | 14,949 | 15,000 | 48,014 | 15,150 | 6,009 | 35,500 | 15,750 | 16,000 |
| 2-70-06-253-000 Contracted R & M Equipment | 2,402 | 2,000 | 291 | 2,020 | 616 | 2,000 | 2,000 | 2,000 |
| 2-70-06-513-000 Janitorial Goods and Supplies | 2,062 | 3,000 | 2,474 | 3,030 | 111 | 3,000 | 3,000 | 3,000 |
| 2-70-06-523-000 Small Tools & Equipment Supplies | 76 | 700 | 419 | 707 | 0 | 750 | 750 | 750 |
| 2-70-06-531-000 R & M Supplies | 11,408 | 9,000 | 10,863 | 9,090 | 2,628 | 9,100 | 9,100 | 9,100 |
| 2-70-06-532-000 R & M Supplies Equipment | 1,026 | 750 | 881 | 1,000 | 571 | 1,000 | 1,000 | 1,000 |
| 2-70-06-540-000 Utilities | 44,278 | 70,000 | 70,837 | 70,700 | 8,544 | 60,000 | 60,000 | 60,000 |
| 2-70-06-660-000 Amortization Expense | 14,967 | 9,770 | 14,967 | 14,967 | 0 | 15,960 | 16,758 | 17,596 |
| <i>Expense Total</i> | 291,089 | 344,430 | 367,619 | 373,846 | 48,580 | 295,852 | 279,759 | 283,760 |
| 70-06 Rec-Tangle General Net Total | (291,089) | (344,430) | (350,569) | (373,846) | (48,580) | (295,852) | (279,759) | (283,760) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 70-65 Rec-Tangle - R&M Supplies | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-70-65-520-101 R & M Supplies - '99 Zamboni Ice Re | 0 | 500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-70-65-520-159 R & M Supplies - '15 Zamboni Ice Re | 2,407 | 2,000 | 4,936 | 2,020 | 1,090 | 2,100 | 2,100 | 2,200 |
| <i>Expense Total</i> | 2,407 | 2,500 | 4,936 | 2,020 | 1,090 | 2,100 | 2,100 | 2,200 |
| 70-65 Rec-Tangle - R&M Supplies Net Total | (2,407) | (2,500) | (4,936) | (2,020) | (1,090) | (2,100) | (2,100) | (2,200) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 72-00 Recreation | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-72-00-455-000 Miscellaneous Revenue - Pool | 3,464 | 2,750 | 2,688 | 2,778 | 0 | 2,800 | 2,800 | 2,800 |
| 1-72-00-460-000 Pool Lessons | 37,230 | 26,000 | 37,271 | 30,000 | 10,912 | 31,000 | 32,000 | 32,000 |
| 1-72-00-461-000 Ice Rental | 111,530 | 82,000 | 121,945 | 82,820 | 57,636 | 83,000 | 83,000 | 83,000 |
| 1-72-00-462-000 Pool Admissions | 40,466 | 33,000 | 45,884 | 33,330 | 0 | 35,000 | 35,000 | 35,000 |
| 1-72-00-463-000 Sport Court Rental | 0 | 0 | 13,963 | 0 | 53 | 20,000 | 20,000 | 20,000 |
| 1-72-00-464-000 Meeting Rooms/Building/Equipment Re | 4,833 | 5,625 | 9,849 | 5,681 | 1,767 | 5,700 | 5,700 | 5,700 |
| 1-72-00-467-000 Ball Diamond Rental | 2,597 | 1,440 | 4,011 | 1,454 | 802 | 2,000 | 2,000 | 2,000 |
| 1-72-00-470-000 Campground Rental | 30,954 | 30,000 | 25,132 | 30,300 | 0 | 30,300 | 30,300 | 30,300 |
| 1-72-00-591-000 Non Government Grant | 10,869 | 8,500 | 9,250 | 8,585 | 0 | 8,585 | 8,585 | 8,585 |
| 1-72-00-840-000 Provincial Grants | 19,988 | 0 | 20,844 | 0 | 0 | 0 | 0 | 0 |
| 1-72-00-850-000 Local Govt.Conditional Grant - Cypr | 12,240 | 12,240 | 12,240 | 12,240 | 0 | 12,240 | 12,240 | 12,240 |
| <i>Revenue Total</i> | 274,169 | 201,555 | 303,076 | 207,188 | 71,170 | 230,625 | 231,625 | 231,625 |
| <i>Expense</i> | | | | | | | | |
| 2-72-00-113-000 Salaries and Wages | 73,961 | 78,420 | 65,240 | 93,005 | 11,468 | 56,931 | 58,070 | 59,231 |
| 2-72-00-132-000 Benefits - Employer Contribution | 200 | 18,993 | 781 | 21,688 | 52 | 11,493 | 11,723 | 11,958 |
| 2-72-00-136-000 Workers Compensation | 0 | 0 | 445 | 803 | 0 | 599 | 611 | 624 |
| 2-72-00-140-000 Staff Relations | 867 | 700 | 157 | 707 | 0 | 100 | 100 | 100 |
| 2-72-00-211-000 Travel Expense | 1,540 | 3,600 | 116 | 3,636 | 0 | 3,600 | 3,600 | 3,600 |
| 2-72-00-216-000 Postage, Freight & Courier Services | 739 | 900 | 12 | 909 | 150 | 900 | 900 | 900 |
| 2-72-00-217-000 Phone & Internet | 2,025 | 1,700 | 1,772 | 1,717 | 351 | 1,700 | 1,700 | 1,700 |
| 2-72-00-221-000 Public Relations, Promotions & Adve | 7,553 | 6,500 | 8,632 | 7,500 | 4,022 | 7,650 | 7,803 | 7,960 |
| 2-72-00-223-000 Registration & Tuition | 4,765 | 3,200 | 4,542 | 5,432 | 4,105 | 8,035 | 6,735 | 6,735 |
| 2-72-00-225-000 Memberships | 194 | 200 | 541 | 202 | 185 | 400 | 400 | 400 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 72-00 Recreation | | | | | | | | |
| 2-72-00-237-000 Special Services: Janitorial Contra | 1,098 | 1,100 | 1,098 | 1,111 | 234 | 1,098 | 1,098 | 1,098 |
| 2-72-00-253-000 Contracted R & M Equipment | 0 | 1,000 | 0 | 1,010 | 0 | 1,000 | 1,000 | 1,000 |
| 2-72-00-511-000 General Goods and Supplies | 973 | 1,200 | 589 | 1,212 | 307 | 1,200 | 1,200 | 1,200 |
| 2-72-00-512-000 Protective Clothing and Supplies | 1,830 | 2,000 | 2,366 | 2,020 | 219 | 2,000 | 2,000 | 2,000 |
| 2-72-00-540-000 Utilities | 1,010 | 1,350 | 1,425 | 1,364 | 132 | 1,350 | 1,350 | 1,350 |
| 2-72-00-660-000 Amortization Expense | 134,437 | 133,333 | 166,541 | 173,569 | 0 | 143,361 | 150,529 | 158,055 |
| 2-72-00-762-000 Contributed to Reserves | 39,576 | 0 | 128,700 | 0 | 0 | 0 | 0 | 0 |
| <i>Expense Total</i> | 270,766 | 254,196 | 382,956 | 315,884 | 21,225 | 241,416 | 248,820 | 257,912 |
| 72-00 Recreation Net Total | 3,403 | (52,641) | (79,879) | (108,696) | 49,945 | (10,791) | (17,195) | (26,287) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 72-03 Swimming Pool | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-72-03-113-000 Salaries and Wages | 117,001 | 104,680 | 139,410 | 144,853 | 0 | 128,286 | 130,852 | 133,469 |
| 2-72-03-113-031 Salaries and Wages | 41,915 | 45,770 | 17,677 | 0 | 20,469 | 90,099 | 91,901 | 93,739 |
| 2-72-03-132-000 Benefits - Employer Contribution | 6,920 | 18,644 | 12,662 | 15,920 | 0 | 29,099 | 29,681 | 30,275 |
| 2-72-03-136-000 Workers Compensation | 0 | 0 | 1,134 | 1,396 | 0 | 2,316 | 2,363 | 2,410 |
| 2-72-03-217-000 Phone & Internet | 942 | 800 | 1,367 | 808 | 296 | 1,610 | 1,629 | 1,649 |
| 2-72-03-252-000 Contracted R & M Building | 9,386 | 9,000 | 9,228 | 9,090 | 0 | 9,000 | 9,000 | 9,000 |
| 2-72-03-253-000 Contracted R & M Equipment | 11,360 | 11,000 | 12,948 | 15,110 | 0 | 11,000 | 11,000 | 11,000 |
| 2-72-03-511-000 General Goods and Supplies | 6,315 | 5,200 | 7,696 | 5,252 | 100 | 5,500 | 5,500 | 5,500 |
| 2-72-03-530-000 R & M Supplies Building | 4,805 | 5,000 | 1,516 | 5,050 | 0 | 5,000 | 5,000 | 5,000 |
| 2-72-03-531-000 R & M Supplies | 10,211 | 11,000 | 10,374 | 11,110 | 81 | 11,000 | 11,000 | 11,000 |
| 2-72-03-532-000 R & M Supplies Equipment | 2,983 | 9,000 | 9,683 | 9,090 | 0 | 9,000 | 9,000 | 9,000 |
| 2-72-03-540-000 Utilities | 15,204 | 14,000 | 16,347 | 14,140 | 866 | 14,000 | 14,000 | 14,000 |
| 2-72-03-811-000 Over & Short | (71) | 50 | (58) | 51 | 3 | 50 | 50 | 50 |
| <i>Expense Total</i> | 226,973 | 234,144 | 239,984 | 231,870 | 21,815 | 315,960 | 320,976 | 326,092 |
| 72-03 Swimming Pool Net Total | (226,973) | (234,144) | (239,984) | (231,870) | (21,815) | (315,960) | (320,976) | (326,092) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 72-08 Parks | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-72-08-113-000 Salaries and Wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-72-08-113-031 Salaries and Wages | 204,722 | 154,739 | 163,932 | 176,931 | 32,300 | 176,060 | 179,582 | 183,173 |
| 2-72-08-113-065 Salaries and Wages | 9,248 | 11,968 | 9,370 | 11,773 | 2,096 | 11,788 | 12,024 | 12,265 |
| 2-72-08-132-000 Benefits - Employer Contribution | 56,898 | 32,784 | 48,241 | 23,118 | 14,529 | 33,225 | 33,890 | 34,568 |
| 2-72-08-136-000 Workers Compensation | 0 | 0 | 1,614 | 1,769 | 131 | 1,992 | 2,032 | 2,073 |
| 2-72-08-256-000 Contracted R & M Parks, Courts, Diamonds | 33,356 | 27,000 | 27,245 | 27,270 | 2,614 | 27,000 | 27,000 | 27,000 |
| 2-72-08-513-000 Janitorial Goods and Supplies | 2,569 | 1,000 | 2,910 | 3,000 | 0 | 3,000 | 3,000 | 3,000 |
| 2-72-08-529-000 Small Tools & Equipment Supplies | 4,761 | 4,200 | 4,886 | 4,242 | 765 | 4,200 | 4,200 | 4,200 |
| 2-72-08-531-000 R & M Supplies | 42,251 | 41,000 | 41,730 | 41,410 | 519 | 42,000 | 42,000 | 42,000 |
| 2-72-08-540-000 Utilities | 6,430 | 10,800 | 7,878 | 10,908 | 473 | 9,000 | 9,000 | 9,000 |
| <i>Expense Total</i> | 360,234 | 283,491 | 307,807 | 300,421 | 53,427 | 308,264 | 312,727 | 317,278 |
| 72-08 Parks Net Total | (360,234) | (283,491) | (307,807) | (300,421) | (53,427) | (308,264) | (312,727) | (317,278) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 72-65 Recreation - R&M Supplies | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-72-65-265-000 Equipment Rental | 0 | 0 | 0 | 0 | 0 | 2,000 | 2,000 | 2,000 |
| 2-72-65-520-017 R & M Supplies - '91 Red MF Loader | 1,285 | 1,500 | 0 | 0 | 120 | 1,500 | 1,500 | 1,500 |
| 2-72-65-520-049 R & M Supplies - '92 White DODGE 1 | 1,152 | 1,000 | 1,085 | 1,010 | 577 | 1,100 | 1,100 | 1,100 |
| 2-72-65-520-074 R & M Supplies - 38" Tree Spade Att | 0 | 300 | 0 | 303 | 0 | 300 | 300 | 300 |
| 2-72-65-520-089 R & M Supplies - 97 Kubota Mower | 3 | 200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-72-65-520-096 R & M Supplies - New Holland 6635 R | 0 | 0 | 80 | 0 | 0 | 0 | 0 | 0 |
| 2-72-65-520-099 R & M Supplies - '99 Dodge Ram 1500 | 0 | 0 | 772 | 0 | 156 | 1,000 | 1,000 | 1,000 |
| 2-72-65-520-104 R & M Supplies - 01 Dodge 1/2 Ton | 0 | 0 | 1,468 | 1,000 | 1,469 | 0 | 0 | 0 |
| 2-72-65-520-106 R & M Supplies - Ransomes 951 Mower | 109 | 500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-72-65-520-108 R & M Supplies - '01 Bob Cat 1200 C | 491 | 300 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-72-65-520-111 R & M Supplies - 03 Toro 355ZRT Mow | 127 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-72-65-520-112 R & M Supplies - '03 Ford F150 1/2 | 794 | 500 | 783 | 1,000 | 2,273 | 0 | 0 | 0 |
| 2-72-65-520-113 R & M Supplies - '03 Ford 1/2 Ton | 435 | 700 | 296 | 1,000 | 133 | 1,000 | 1,000 | 1,000 |
| 2-72-65-520-121 R & M Supplies - '05 New Holland Tr | 0 | 0 | 1,601 | 0 | 0 | 0 | 0 | 0 |
| 2-72-65-520-122 R & M Supplies - '07 Dodge Ram Truc | 0 | 0 | 604 | 1,000 | 516 | 1,000 | 1,000 | 1,000 |
| 2-72-65-520-125 R & M Supplies - '07 Chevy Silverad | 751 | 1,000 | 1,571 | 2,260 | 111 | 1,000 | 1,000 | 1,000 |
| 2-72-65-520-126 R & M Supplies - '07 Chev 1500 | 1,013 | 500 | 1,616 | 2,250 | 111 | 1,000 | 1,000 | 1,000 |
| 2-72-65-520-132 R & M Supplies - '08 Kubota Turf Mo | 860 | 1,000 | 812 | 1,010 | 0 | 1,000 | 1,000 | 1,000 |
| 2-72-65-520-133 R & M Supplies - '08 Sweepstar Vacu | 137 | 500 | 307 | 505 | 0 | 500 | 500 | 500 |
| 2-72-65-520-137 R & M Supplies - '10 Ford F150 Supe | 1,091 | 1,000 | 892 | 1,010 | 111 | 1,000 | 2,500 | 1,000 |
| 2-72-65-520-139 R & M Supplies - '10 John Deere 977 | 1,736 | 2,000 | 2,085 | 2,020 | 452 | 2,000 | 2,000 | 2,000 |
| 2-72-65-520-145 R & M Supplies - '13 MT6 Tractor | 2,580 | 4,000 | 3,847 | 4,040 | 0 | 4,000 | 4,000 | 4,000 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 72-65 Recreation - R&M Supplies | | | | | | | | |
| 2-72-65-520-146 R & M Supplies - '13 GMC Sierra Tru | 413 | 500 | 21 | 1,000 | 111 | 1,000 | 2,500 | 1,000 |
| 2-72-65-520-150 R & M Supplies - '14 TORO Zero-Turn | 0 | 1,200 | 405 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 2-72-65-520-151 R & M Supplies - '14 Land Pride Fla | 0 | 0 | 1,184 | 1,500 | 0 | 0 | 0 | 0 |
| 2-72-65-520-152 R & M Supplies - '15 Ford F550 1 To | 1,447 | 1,800 | 1,697 | 1,818 | 0 | 1,000 | 1,000 | 1,000 |
| 2-72-65-520-154 R & M Supplies - '13 Shulte Mower | 0 | 0 | 225 | 1,500 | 0 | 0 | 0 | 0 |
| 2-72-65-520-163 R & M Supplies - '16 Ford F150 | 1,013 | 1,000 | 1,099 | 1,010 | 0 | 1,000 | 2,500 | 1,000 |
| 2-72-65-520-165 R & M Supplies - '16 Conservation S | 136 | 500 | 0 | 505 | 0 | 500 | 500 | 500 |
| 2-72-65-520-171 R & M Supplies - Mower | 961 | 500 | 307 | 750 | 0 | 750 | 750 | 750 |
| 2-72-65-520-172 R & M Supplies - Mower | 645 | 500 | 260 | 750 | 0 | 750 | 750 | 750 |
| 2-72-65-520-173 R & M Supplies - Hydro Seeder | 0 | 0 | 3,442 | 0 | 0 | 500 | 500 | 500 |
| 2-72-65-520-179 R & M Supplies - Tractor | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 2-72-65-520-180 R & M Supplies - Tractor | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 2-72-65-520-181 R & M Supplies - Side by Side | 0 | 0 | 817 | 500 | 0 | 500 | 500 | 500 |
| 2-72-65-520-188 R & M Supplies - '08 Dodge Ram | 0 | 0 | 0 | 0 | 0 | 1,500 | 1,500 | 1,500 |
| <i>Expense Total</i> | 17,177 | 21,000 | 27,275 | 30,741 | 6,141 | 28,900 | 33,400 | 28,900 |
| 72-65 Recreation - R&M Supplies Net Total | (17,177) | (21,000) | (27,275) | (30,741) | (6,141) | (28,900) | (33,400) | (28,900) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 74-00 Culture Services | | | | | | | | |
| <i>Revenue</i> | | | | | | | | |
| 1-74-00-455-000 Miscellaneous Revenue - Pool | 29,279 | 22,000 | 23,521 | 22,220 | 2,451 | 22,000 | 22,000 | 22,000 |
| 1-74-00-464-000 Meeting Rooms/Building/Equipment Re | 3,812 | 5,530 | 1,155 | 5,585 | 600 | 5,585 | 5,585 | 5,585 |
| 1-74-00-466-000 Drop-In Centre Rental (Senior Citiz | 13,400 | 6,700 | 4,211 | 700 | 1,733 | 10 | 10 | 10 |
| 1-74-00-490-000 Sales Rev (Promotion, Golf Course Pumping Water, Cemetery) | 1,530 | 140 | 125 | 141 | 0 | 0 | 0 | 0 |
| 1-74-00-490-001 Promotional Items | 0 | 0 | 0 | 0 | 0 | 145 | 145 | 145 |
| 1-74-00-491-000 Miscellaneous Revenue | 2,000 | 0 | 1,500 | 0 | 0 | 50 | 50 | 50 |
| 1-74-00-830-000 Federal Grant | 6,588 | 1,000 | 8,160 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| <i>Revenue Total</i> | 56,609 | 35,370 | 38,673 | 29,647 | 4,783 | 28,790 | 28,790 | 28,790 |
| 74-00 Culture Services Net Total | 56,609 | 35,370 | 38,673 | 29,647 | 4,783 | 28,790 | 28,790 | 28,790 |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|---|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 74-05 Museum | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-74-05-252-000 Contracted R & M Building | 0 | 0 | 176 | 0 | 0 | 2,000 | 2,000 | 2,000 |
| 2-74-05-530-000 R & M Supplies Building | 0 | 0 | 0 | 0 | 0 | 4,000 | 4,000 | 4,000 |
| 2-74-05-540-000 Utilities | 4,041 | 4,300 | 6,145 | 4,343 | 576 | 4,300 | 4,300 | 4,300 |
| <i>Expense Total</i> | 4,041 | 4,300 | 6,321 | 4,343 | 576 | 10,300 | 10,300 | 10,300 |
| 74-05 Museum Net Total | (4,041) | (4,300) | (6,321) | (4,343) | (576) | (10,300) | (10,300) | (10,300) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 74-06 Library | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-74-06-113-000 Salaries and Wages | 9,068 | 9,014 | 10,153 | 10,862 | 2,212 | 9,558 | 9,750 | 9,945 |
| 2-74-06-132-000 Benefits - Employer Contribution | 2,167 | 2,132 | 2,624 | 2,780 | 566 | 2,269 | 2,315 | 2,361 |
| 2-74-06-136-000 Workers Compensation | 0 | 0 | 95 | 103 | 27 | 101 | 103 | 106 |
| 2-74-06-252-000 Contracted R & M Building | 1,978 | 3,300 | 4,713 | 7,000 | 710 | 3,000 | 3,000 | 3,000 |
| 2-74-06-530-000 R & M Supplies Building | 18 | 500 | 65 | 505 | 52 | 500 | 500 | 500 |
| 2-74-06-772-000 Library Operational Transfer | 167,419 | 170,452 | 174,892 | 174,892 | 60,620 | 181,860 | 187,316 | 192,935 |
| 2-74-06-774-000 Shortgrass Library Transfer | 28,052 | 28,052 | 28,672 | 28,333 | 14,336 | 28,672 | 29,232 | 29,817 |
| <i>Expense Total</i> | 208,702 | 213,450 | 221,215 | 224,474 | 78,523 | 225,961 | 232,217 | 238,665 |
| 74-06 Library Net Total | (208,702) | (213,450) | (221,215) | (224,474) | (78,523) | (225,961) | (232,217) | (238,665) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 74-08 Drop in Centre | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-74-08-113-000 Salaries and Wages | 10,925 | 11,783 | 10,060 | 9,611 | 2,779 | 12,396 | 12,644 | 12,897 |
| 2-74-08-132-000 Benefits - Employer Contribution | 2,696 | 2,817 | 2,578 | 2,426 | 711 | 2,923 | 2,982 | 3,042 |
| 2-74-08-136-000 Workers Compensation | 0 | 0 | 96 | 87 | 34 | 131 | 134 | 137 |
| 2-74-08-217-000 Phone & Internet | 469 | 600 | 445 | 606 | 75 | 600 | 600 | 600 |
| 2-74-08-252-000 Contracted R & M Building | 10,969 | 10,000 | 2,614 | 3,500 | 414 | 4,000 | 4,000 | 4,000 |
| 2-74-08-513-000 Janitorial Goods and Supplies | 7,500 | 7,500 | 7,500 | 7,575 | 0 | 600 | 600 | 600 |
| 2-74-08-530-000 R & M Supplies Building | 11 | 1,000 | 1,022 | 1,010 | 21 | 1,000 | 1,000 | 1,000 |
| 2-74-08-540-000 Utilities | 5,081 | 7,800 | 7,002 | 7,878 | 714 | 7,800 | 7,800 | 7,800 |
| <i>Expense Total</i> | 37,651 | 41,500 | 31,316 | 32,693 | 4,748 | 29,451 | 29,761 | 30,077 |
| 74-08 Drop in Centre Net Total | (37,651) | (41,500) | (31,316) | (32,693) | (4,748) | (29,451) | (29,761) | (30,077) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 74-10 Other Programs | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-74-10-125-000 Cultural Programs-Contract Wages | 27,219 | 25,000 | 20,593 | 25,000 | 1,805 | 25,000 | 25,000 | 25,000 |
| 2-74-10-132-000 Benefits - Employer Contribution | 0 | 0 | 0 | 0 | 0 | 1,659 | 1,693 | 1,726 |
| 2-74-10-136-000 Workers Compensation | 0 | 0 | 0 | 0 | 0 | 265 | 271 | 276 |
| 2-74-10-511-000 General Goods and Supplies | 2,610 | 250 | 487 | 253 | 0 | 260 | 260 | 260 |
| 2-74-10-762-000 Contributed to Reserves | 17,583 | 0 | 9,482 | 0 | 0 | 2,000 | 2,000 | 2,000 |
| 2-74-10-770-000 Town Contribution to Other Org, Community Development | 26,381 | 26,000 | 26,435 | 26,260 | 0 | 0 | 0 | 0 |
| 2-74-10-770-003 Town Contributions to Community Activities | 0 | 0 | 0 | 0 | 0 | 26,523 | 26,788 | 27,056 |
| <i>Expense Total</i> | 73,793 | 51,250 | 56,997 | 51,513 | 1,805 | 55,707 | 56,012 | 56,318 |
| 74-10 Other Programs Net Total | (73,793) | (51,250) | (56,997) | (51,513) | (1,805) | (55,707) | (56,012) | (56,318) |

Multi-Yr Budget

Budget Year: 2019

79-10 Other Cultural Services

Expense

2-79-10-223-000 Registration & Tuition

Expense Total

79-10 Other Cultural Services Net Total

| 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 11,905 | 14,000 | 10,795 | 14,140 | 0 | 14,000 | 14,000 | 14,000 |
| 11,905 | 14,000 | 10,795 | 14,140 | 0 | 14,000 | 14,000 | 14,000 |
| (11,905) | (14,000) | (10,795) | (14,140) | 0 | (14,000) | (14,000) | (14,000) |

Multi-Yr Budget

Budget Year: 2019

| | 2017 Actuals | 2017 Budget | 2018 Actuals | 2018 Budget | 2019 Actuals | 2019 Budget | 2020 Forecast | 2021 Forecast |
|--|--------------|-------------|--------------|-------------|--------------|-------------|---------------|---------------|
| 81-01 Unconditional Transfers | | | | | | | | |
| <i>Expense</i> | | | | | | | | |
| 2-81-01-741-000 ASFF Requisition - Residential & Fa | 1,170,497 | 1,168,276 | 1,186,708 | 1,185,547 | 0 | 1,244,824 | 1,307,065 | 1,372,418 |
| 2-81-01-742-000 ASFF Requisition - Non-Residential | 663,666 | 662,558 | 684,726 | 681,799 | 0 | 710,435 | 740,274 | 771,365 |
| 2-81-01-743-000 CSRD #20 Requisition -Residential & | 97,309 | 100,508 | 101,994 | 101,994 | 0 | 107,094 | 112,449 | 118,071 |
| 2-81-01-744-000 CSRD #20 Requisition - Non-Resident | 84,767 | 82,939 | 85,348 | 85,348 | 0 | 88,932 | 92,667 | 96,559 |
| 2-81-01-755-000 Cypress View Foundation | 70,186 | 70,186 | 72,554 | 72,554 | 75,454 | 75,454 | 78,474 | 81,613 |
| 2-81-01-757-000 Designated Industrial Properties Requisition (DIP) | 0 | 0 | 433 | 500 | 0 | 972 | 981 | 992 |
| <i>Expense Total</i> | 2,086,425 | 2,084,467 | 2,131,762 | 2,127,742 | 75,454 | 2,227,711 | 2,331,910 | 2,441,018 |
| 81-01 Unconditional Transfers Net Total | (2,086,425) | (2,084,467) | (2,131,762) | (2,127,742) | (75,454) | (2,227,711) | (2,331,910) | (2,441,018) |
| Net Total | (3,302,942) | (3,312,537) | (3,271,062) | (3,180,944) | (592,929) | (3,544,300) | (3,586,251) | (3,782,524) |

| 2019 PROJECTS AND SOURCES OF FUNDING | | | | | | | | | | | | 2019 SOURCE OF GRANTS FUNDING DETAILS | | | | | TOTAL GRANTS FUNDING |
|--|-------------|------------|---|--------------------|--------------|-------------------------------|------------|--------------|---------------|---|-------------------|---------------------------------------|----------------------|--|--|--------------|----------------------|
| Department | Proj. ID | MYCIP Rank | Project | GL CODE | Project Cost | Local Impr/Debt/ Offsite Levy | Reserves | Grants | Total Funding | Debt/Reserve Type | Grant Type | 2018 MSI | MSI Priority Ranking | MSI 2019 Estimate | Federal Gas Tax | Other Grants | |
| | | | | | | | | | | | | \$866,520 (2018 MSI) Plus Int \$3,959 | | As per 2018 Actual Allocation: \$1,727,481 | As per 2018 Actual Allocation: \$308,863 | Contingent | |
| | | | | | | | | | | | | \$70,479.00 | | 1,727,481.00 | 308,863.00 | | 2,906,823.00 |
| Administration | | | | | | | | | | | | | | | | | |
| Projects Brought Forward by the Public or Committees | | | | | | | | | | | | | | | | | |
| Water | W19 | 32 | Water Treatment Plant Generator Exhaust Reconfiguration | 8-41-00-630-214 | 5,000.00 | | 5,000.00 | | 5,000.00 | Water System, 100% | | | | | | | |
| | | | | | 5,000.00 | | 5,000.00 | | 5,000.00 | | | | | | | | |
| Infrastructure Engineering Services | | | | | | | | | | | | | | | | | |
| Road/Storm | A7 | 23 | Broadfoot Place and Stone Place Deep Utilities & Road Reh | 8-32-00-610-215 | 165,000.00 | | | 165,000.00 | 165,000.00 | | MSI, 100% | 165,000.00 | 9 | | | | 165,000.00 |
| Land | L15 | 33 | Wetland Assessment - Northside and Eastside | 8-66-00-660-216 | 50,000.00 | | 50,000.00 | | 50,000.00 | Land Development, 100% | | | | | | | |
| Road | A3 | 43 | Main Street between Sangster Crescent and Redcliff Way (2020 construction estimated total project cost \$1,900,000) | 8-32-00-610-217 | 90,000.00 | | | 90,000.00 | 90,000.00 | | MSI, 100% | | 10 | 90,000.00 | | | 90,000.00 |
| Road | A5 | 100 | IF Cox School Utility and Road Improvements (Design Engineering & 4th Street Underground) | 8-32-00-610-218 | 750,000.00 | | | 750,000.00 | 750,000.00 | | MSI, 59% FGT, 41% | | 9 | 441,137.00 | 308,863.00 | | 750,000.00 |
| | | | | | 1,055,000.00 | | 50,000.00 | 1,005,000.00 | 1,055,000.00 | | | 165,000.00 | | 531,137.00 | 308,863.00 | | 1,005,000.00 |
| | | | | | | | | | | | | | | | | | |
| Community & Protective Services | | | | | | | | | | | | | | | | | |
| Community Services | | | | | | | | | | | | | | | | | |
| Facility | B30 | 10 | Rectangle Parking Lot Rehabilitation | 8-72-00-660-219 | 330,000.00 | | | 330,000.00 | 330,000.00 | | MSI 100% | 330,000.00 | 9 | | | | 330,000.00 |
| Park | P2 | 171 | Skateboard Park | 8-72-00-660-220 | 214,245.00 | | 2,945.00 | 211,300.00 | 214,245.00 | Fundraiser (in Purchasing Reserve), 1.38% | MSI 98.62% | | 8 | 211,300.00 | | | 211,300.00 |
| | | | Total | | 544,245.00 | | 2,945.00 | 541,300.00 | 544,245.00 | | | 330,000.00 | | 211,300.00 | | | 541,300.00 |
| Protective Services | | | | | | | | | | | | | | | | | |
| | S25&B31&B32 | 4 | Backup Generators (Lift Stations, RCMP, Town Hall) | 8-42&21&12-630-221 | 150,000.00 | | | 150,000.00 | 150,000.00 | | MSI, 100% | | 9 | 150,000.00 | | | 150,000.00 |
| | | | Total | | 150,000.00 | | | 150,000.00 | 150,000.00 | | | | | 150,000.00 | | | 150,000.00 |
| | | | | | | | | | | | | | | | | | |
| Public Works Services | | | | | | | | | | | | | | | | | |
| Road | R3 | 16 | New Equipment Trailer (Public Services) | 8-32-00-630-223 | 15,000.00 | | 15,000.00 | | 15,000.00 | Purchasing, 100% | | | | | | | |
| Water/Sanitary | E2 | 8 | New Trench Box (Public Services) | 8-41-00-630-224 | 40,000.00 | | 40,000.00 | | 40,000.00 | Purchasing, 100% | | | | | | | |
| Road | E3 | 3 | New Road Sander | 8-32-00-630-225 | 98,300.00 | | | 98,300.00 | 98,300.00 | | MSI, 100% | 98,300.00 | 9 | | | | 98,300.00 |
| Road | R1 | 5 | New Tandem Gravel Truck with Plow | 8-32-00-650-226 | 199,567.00 | | | 199,567.00 | 199,567.00 | | MSI, 100% | 199,567.00 | 9 | | | | 199,567.00 |
| Water | W21 | 1 | Water Treatment Plant Ponds Dredging | 8-41-00-610-227 | 80,000.00 | | 80,000.00 | | 80,000.00 | Water System, 100% | | | | | | | |
| Water | W20 | 2 | Water Valve Replacement Program | 8-41-00-630-228 | 100,000.00 | | | 100,000.00 | 100,000.00 | | MSI, 100% | | 11 | 100,000.00 | | | 100,000.00 |
| Sanitary | S24 | 7 | CCTV Inspection Program | 8-42-00-610-229 | 120,000.00 | | | 120,000.00 | 120,000.00 | | MSI, 100% | | 9 | 120,000.00 | | | 120,000.00 |
| Sanitary | S21 | 13 | Annual Inflow and Infiltration Remediation Program | 8-42-00-610-230 | 100,000.00 | | 100,000.00 | | 100,000.00 | Sanitary, 100% | | | | | | | |
| Water | R4 | 11 | New Half Ton Pickup (Public Services) | 8-41-00-650-231 | 42,000.00 | | 42,000.00 | | 42,000.00 | Purchasing, 100% | | | | | | | |
| Building | B25 | 12 | Equipment Storage & Salt Storage Building | 8-31-00-620-232 | 300,000.00 | | | 300,000.00 | 300,000.00 | | MSI, 100% | | 13 | 300,000.00 | | | 300,000.00 |
| Building | B28 | 28 | Public Services Building - Roof Replacement | 8-31-00-620-233 | 225,000.00 | | | 225,000.00 | 225,000.00 | | MSI, 100% | | 12 | 225,000.00 | | | 225,000.00 |
| Water | | | Water Meter Radio Units | 8-41-00-630-222 | 77,000.00 | | | 77,000.00 | 77,000.00 | | MSI, 100% | 77,000.00 | | | | | 77,000.00 |
| | | | Sub Total | | 1,396,867.00 | | 277,000.00 | 1,119,867.00 | 1,396,867.00 | | | 374,867.00 | | 745,000.00 | | | 1,119,867.00 |
| | | | Total | | 3,151,112.00 | 0.00 | 334,945.00 | 2,816,167.00 | 3,151,112.00 | | | 869,867.00 | | 1,637,437.00 | 308,863.00 | | 2,816,167.00 |
| | | | | | | | | | | | Remaining Grants | 612.00 | | 90,044.00 | 0.00 | 0.00 | 90,656.00 |

| PREVIOUS YEAR CARRY-OVER PROJECTS | | | | | | | | | | | | | | | | | | |
|-------------------------------------|-----------|-------|---|-----------------|--------------|----------------------------------|------------|--------------------|---------------|--|---|--------------|--|------------|--|-----------------|--------------|-------------------------|
| 2018 Carryover Projects | | | Project | GL CODE | Project Cost | Local Impr/Debt/ Offsite Levy | Reserves | Grants | Total Funding | Debt/Reserve Type | Grant Type | MSI | | | | Federal Gas Tax | Other Grants | Total Grants Funding |
| Administration | | | | | | | | | | | | | | | | | | |
| | | | Document Management | 8-12-00-630-196 | 70,000.00 | | 70,000.00 | | 70,000.00 | Purchasing, 100% | | | | | | | | |
| | | | Asset Management | 8-12-00-630-197 | 70,000.00 | | 70,000.00 | | 70,000.00 | Purchasing, 100% | | | | | | | | |
| Total | | | | | 140,000.00 | | 140,000.00 | | 140,000.00 | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| Infrastructure Engineering Services | | | | | | | | | | | | | | | | | | |
| Sanitary | OS-S2 | 1 | Upgrades to South Trunk east of Eastside Phase I | 8-42-00-610-198 | 476,814.00 | | 167,951.00 | 308,863.00 | 476,814.00 | Sanitary, 35% | FGT, 65% | | | | | 308,863.00 | | 308,863.00 |
| Sanitary | S23 | 7 | East Side Surge Tanks | 8-42-00-610-199 | 650,000.00 | | | 650,000.00 | 650,000.00 | | MSI, 100% | 650,000.00 | | | | | | 650,000.00 |
| Sanitary | S22 | 21 | 5th Ave and 2nd Street (should be Jesmond) Lift Station | 8-42-00-610-200 | 362,250.00 | | | 362,250.00 | 362,250.00 | | MSI, 100% | 354,704.00 | | | | | | 354,704.00 |
| Sanitary | S21 | 6 | Annual Inflow and Infiltration Remediation Program | 8-42-00-610-201 | 200,000.00 | | 200,000.00 | | 200,000.00 | Purchasing, 100% | | | | | | | | |
| Total | | | | | 1,689,064.00 | | 367,951.00 | 1,321,113.00 | 1,689,064.00 | | | 1,004,704.00 | | | | 308,863.00 | | 1,313,567.00 |
| | | | | | | | | | | | | | | | | | | |
| Community & Protective Services | | | | | | | | | | | | | | | | | | |
| Community Services | | | | | | | | | | | | | | | | | | |
| Events | B23 | 56 | Outdoor Mobile Screen/Lighting | 8-72-00-630-202 | 13,953.00 | | 7,318.00 | 6,635.00 | 13,953.00 | Purchasing, 52% | CFEP / Rec Committee Partnership, 48% | | | | | | 6,635.00 | 6,635.00 |
| Facilities | B19 & B20 | 48/18 | Aquatic Centre Rehab - Phase 1 & 2 | 8-72-00-620-206 | 195,588.00 | | | 195,588.00 | 195,588.00 | | CFEP, 50%; 50% from Town (MSI 28% - Accessibility 15%; Rubber Grant 7%) | 55,459.00 | | | | | 140,129.00 | 195,588.00 |
| Facilities | B22 | 27 | Library Rehab Phase I & II | 8-72-00-620-207 | 65,000.00 | | 65,000.00 | | 65,000.00 | Purchasing, 100% | | | | | | | | |
| Total | | | | | 274,541.00 | | 72,318.00 | 202,223.00 | 274,541.00 | | | 55,459.00 | | | | | 146,764.00 | 202,223.00 |
| Total | | | | | 2,103,605.00 | | 580,269.00 | 1,523,336.00 | 2,103,605.00 | | | 1,060,163.00 | | | | 308,863.00 | 146,764.00 | 1,515,790.00 |
| | | | | | | | | | | | | | | | | | | |
| 2017 Carryover Projects | | | | | | | | | | | | | | | | | | |
| Infrastructure Engineering Services | | | | | | | | | | | | | | | | | | |
| Water | W18 | 16 | River Valley Potable Water Distribution | 8-41-00-610-173 | 350,000.00 | 250,000.00 | 100,000.00 | | 350,000.00 | Local Impr / 70% - Water Systems, 30% | | | | | | | | |
| Storm | D45 | 36 | 702 Main Street Drainage Improvements (Rolled into Main Street Project) | 8-37-00-610-174 | 50,000.00 | | 50,000.00 | | 50,000.00 | Storm System, 100% | | | | | | | | |
| Storm | D40 | 11 | Outfall 5FFAB Coulee Restoration (golf course) | 8-37-00-610-178 | 2,571,520.00 | | 257,152.00 | 2,314,368.00 | 2,571,520.00 | Purchasing, 10% | CFEP/Golf Course Funding, 90% | | | | | | 2,314,368.00 | 2,314,368.00 |
| Sanitary | S21 | 6 | Annual Inflow and Infiltration Remediation Program | 8-42-00-610-180 | 200,000.00 | | | 200,000.00 | 200,000.00 | | FGT, 100% | | | | | 89,805.95 | | 89,805.95 |
| Road | T23 | 39 | 4 St NW (000, 100 & 200blk) Final Lift (2004) (Delayed until utility work complete) | 8-32-00-610-183 | 296,000.00 | | | 296,000.00 | 296,000.00 | | MSI, 100% | 296,000.00 | | | | | | 296,000.00 |
| Road | T22 | 38 | 3 St NW (000, 100, 200 & 300blk) Final Lift (2005) (Delayed until utility work complete) | 8-32-00-610-184 | 339,000.00 | | 75,000.00 | 264,000.00 | 339,000.00 | Purchasing, 22% | MSI, 78% | 264,000.00 | | | | | | 264,000.00 |
| Total | | | | | 3,806,520.00 | 250,000.00 | 482,152.00 | 3,074,368.00 | 3,806,520.00 | | | 560,000.00 | | | | 89,805.95 | 2,314,368.00 | 2,964,173.95 |
| | | | | | | | | | | | | | | | | | | |
| Community & Protective Services | | | | | | | | | | | | | | | | | | |
| Community Services | | | | | | | | | | | | | | | | | | |
| Parks | P8 | 5 | Splash Park Rehab (Joint Community Project) | 8-72-00-630-193 | 400,000.00 | | 218,250.00 | 181,750.00 | 400,000.00 | Purchasing, 55% | MSI 25% - CFEP, 20% | | | 100,000.00 | | | 81,750.00 | 181,750.00 |
| Facilities | B14 | 9 | Senior's Drop in Centre Phase I | 8-72-00-620-191 | 15,000.00 | | 15,000.00 | | 15,000.00 | Purchasing, 100% | | | | | | | | |
| Facilities | B15 | 12 | Ball Diamond Bathroom Refurb | 8-72-00-620-192 | 15,318.00 | | 7,318.00 | 8,000.00 | 15,318.00 | Purchasing, 48% | CFEP/Medicine Hat Little League, 52% | | | | | | 8,000.00 | 8,000.00 |
| Facilities | B13 | 25 | Museum Rehab Phase I | 8-72-00-620-195 | 20,000.00 | | 10,000.00 | 10,000.00 | 20,000.00 | Purchasing, 50% | Community Grants, Contingent on CFEP | | | | | | 10,000.00 | 10,000.00 |
| Total | | | | | 450,318.00 | | 250,568.00 | 199,750.00 | 450,318.00 | | | | | | | | 99,750.00 | 199,750.00 |
| | | | | | 4,256,838.00 | 250,000.00 | 732,720.00 | 3,274,118.00 | 4,256,838.00 | | | 560,000.00 | | | | 89,805.95 | 2,414,118.00 | 3,163,923.95 |
| | | | | | | | | | | | | | | | | | | |
| 2016 Carryover Projects | | | | | | | | | | | | | | | | | | |
| | | | | Project Cost | | | | Remaining to spend | | | | | | | | | | |
| Sanitary | S20 | 23 | Lift Station Upgrade (3rd & 3rd St NW Lift Station & SCADA) | 8-42-00-630-165 | 950,000.00 | | | 950,000.00 | 950,000.00 | | MSI, 100% | 849,770.66 | | | | | | 849,770.66 |

**TOWN OF REDCLIFF
REQUEST FOR DECISION**

DATE: April 22, 2019

PROPOSED BY: Legislative & Land Services

TOPIC: Encroachment Permit Application – Lot 84, Block 1, Plan 0213235.

PROPOSAL: To enter into an Encroachment Agreement with Michael & Tracy Heysa.

BACKGROUND:

An Encroachment Permit Application has been received from Michael and Tracy Heysa who own 34 Riverview Drive SE (Lot 84, Block 1, Plan 0213235). The Real Property Report provided indicates that a fence encroaches into Riverview Drive SE by as much as 0.52 meters as shown on the attached Real Property Report.

The Encroachment Permit Bylaw (Bylaw 1751/2013) states that where the encroaching structure encroaches more than 0.31 meters onto Town of Redcliff property the request for an encroachment permit shall be forwarded to Council for consideration.

The Public Services Department and Planning and Engineering Department have been asked to provide their comments. No concerns were identified.

ATTACHMENTS:

- Encroachment Permit Application
- Bylaw 1751/2013

OPTIONS:

1. To enter into an encroachment agreement with Michael and Tracy Haysa of 34 Riverview Drive SE (Lot 84, Block 1, Plan 0213235).
2. To not enter into an encroachment agreement with Michael and Tracy Haysa of 34 Riverview Drive SE (Lot 84, Block 1, Plan 0213235).

RECOMMENDATION:

That Council considers Option 1.

SUGGESTED MOTION:

1. Councillor _____ moved that the Municipal Manager be authorized to sign an encroachment agreement with Michael and Tracy Haysa of 34 Riverview Drive SE (Lot 84, Block 1, Plan 0213235).

SUBMITTED BY: 
Department Head


Municipal Manager

SCHEDULE "A"

TOWN OF REDCLIFF
ENCROACHMENT PERMIT

I Michael Heyson & Tracy Heyson owner of the property legally described as Lot(s) 84, Block 1, Plan 021 3235, hereby make application for an Encroachment Permit in accordance with the right of the Town of Redcliff to issue such a permit.

I submit the information as part of this permit that the existing building(s) or structure(s) intended to be wholly situated upon the lands located at 34 Riverview Dr SE legally described as: Lot(s) 84, Block 1, Plan 021 3235, do, in fact, encroach upon a portion of: the town boulevard as shown on the Survey Certificate attached hereto and forming part of the Permit.

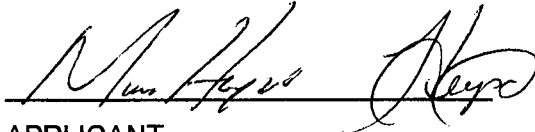
The Town of Redcliff is empowered under the Land Titles Act to grant a permit with any conditions and terms that the Town may specify, to the owner of a building or structure that encroaches on a road, street, lane or other public place permitting the building or structure to remain thereon.

The Town of Redcliff grants this Encroachment Permit under the terms and conditions as follows:

- i) I will provide a Real Property Report (copy to be attached to this document) at no cost to Town of Redcliff, and prepared by a Registered Alberta Land Surveyor;
- ii) I will indemnify the Town of Redcliff from any damage or liability associated with the encroaching structure;
- iii) I will indemnify the Town of Redcliff for any damages that may occur to the encroaching structure resulting from the need to maintain or construct in the area of the encroachment;
- iv) I will agree to removal of the encroaching structure, at no cost to the Town of Redcliff, should in the opinion of the Town of Redcliff such structure has become

dilapidated or damaged;

- v) I will agree to removal of the encroaching structure, at no cost to the Town of Redcliff, should the Town of Redcliff need access to the encroached upon area in the event of utility maintenance, new utility construction, roadway maintenance or new roadway construction.
- vi) I am aware no application for development permits on this property can, by legislation, be approved by a development authority as long as any development on this property does not conform to the current Land Use Bylaw of the Town of Redcliff.
- vii) I agree that the encroaching structure shall not be added to, rebuilt or structurally altered except:
 - a. as may be necessary to remove the encroachment; or
 - b. as may be necessary for the routine maintenance of the encroachment.
- viii) I acknowledge this permit may be terminated by Town of Redcliff upon 30 days notice issued to me at the address indicated on the taxation records of the Town of Redcliff.


APPLICANT

Approved on behalf of Town of Redcliff this the _____ day of _____,
_____.

MUNICIPAL MANAGER

Alberta Land Surveyor's Real Property Report

Date of Survey: January 21, 2019

To: Michael Heysa
 Re: Lot 84, Block 1, Plan 021 3235
 #34 Riverview Drive SE, Redcliff
 (Michael Thomas Heysa and Tracy Raugust)

TITLE INFORMATION:

TITLE NUMBER: 121 195 255 DATE OF TITLE SEARCH: JAN. 14/2019
 PROPERTY IS SUBJECT TO:
 NO SPATIAL REGISTRATIONS

CERTIFICATION:

I hereby certify that this Report, which includes the attached plan and related survey, was prepared and performed under my personal supervision and in accordance with the Manual of Standard Practice of the Alberta Land Surveyors' Association and supplements thereto. Accordingly within those standards and as of the date of this report, I am of the opinion that:

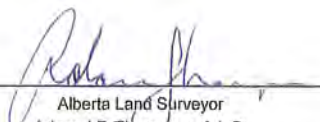
1. The plan illustrates the boundaries of the property, the improvements as defined in Part D, Section 8.5 of the Alberta Land Surveyors' Association's Manual of Standard Practice (MSP), and the registered easements and rights-of-way affecting the extent of the title to the property.
2. The improvements are entirely within the boundaries of the property with the exception of the encroachment noted on Page 2.
3. No visible encroachments exist on the property from any improvements situated on any adjoining property.
4. No visible encroachments exist on registered easements or rights-of-way affecting the extent of property.

PURPOSE:

This report and related plan have been prepared for the benefit of the Property owner, subsequent owners and any of their agents for the purpose of land conveyance, support of a subdivision application, a mortgage application, a submittal to the municipality for compliance certificate, etc. Copying is permitted only for the benefit of these parties and only if the plan remains attached. Where applicable, registered easements and utility rights-of-way affecting the extent of the property have been shown on the attached plan. Unless shown otherwise, property corner markers have not been placed during the survey for this report. The attached plan should not be used to establish boundaries due to the risk of misinterpretation or measurement error by the user. The information shown on the Real Property Report reflects the status of this property as of the date of the survey only. Users are encouraged to have the Real Property Report updated for future requirements.

This document is not valid unless it bears an original signature (in blue) and a Benchmark Geomatics Inc. (P241) permit stamp (in red).

Dated at Medicine Hat, Alberta,
 this 28th day of January, 2019.


 Alberta Land Surveyor
 Adam J.F. Thompson, A.L.S.
 (copyright reserved)



Benchmark Geomatics Inc.

Unit 102, Westside Common
 #2201 Box Springs Boulevard NW
 Medicine Hat, AB T1C 0C8
 Phone (403)527-3970 Fax (403)527-3908

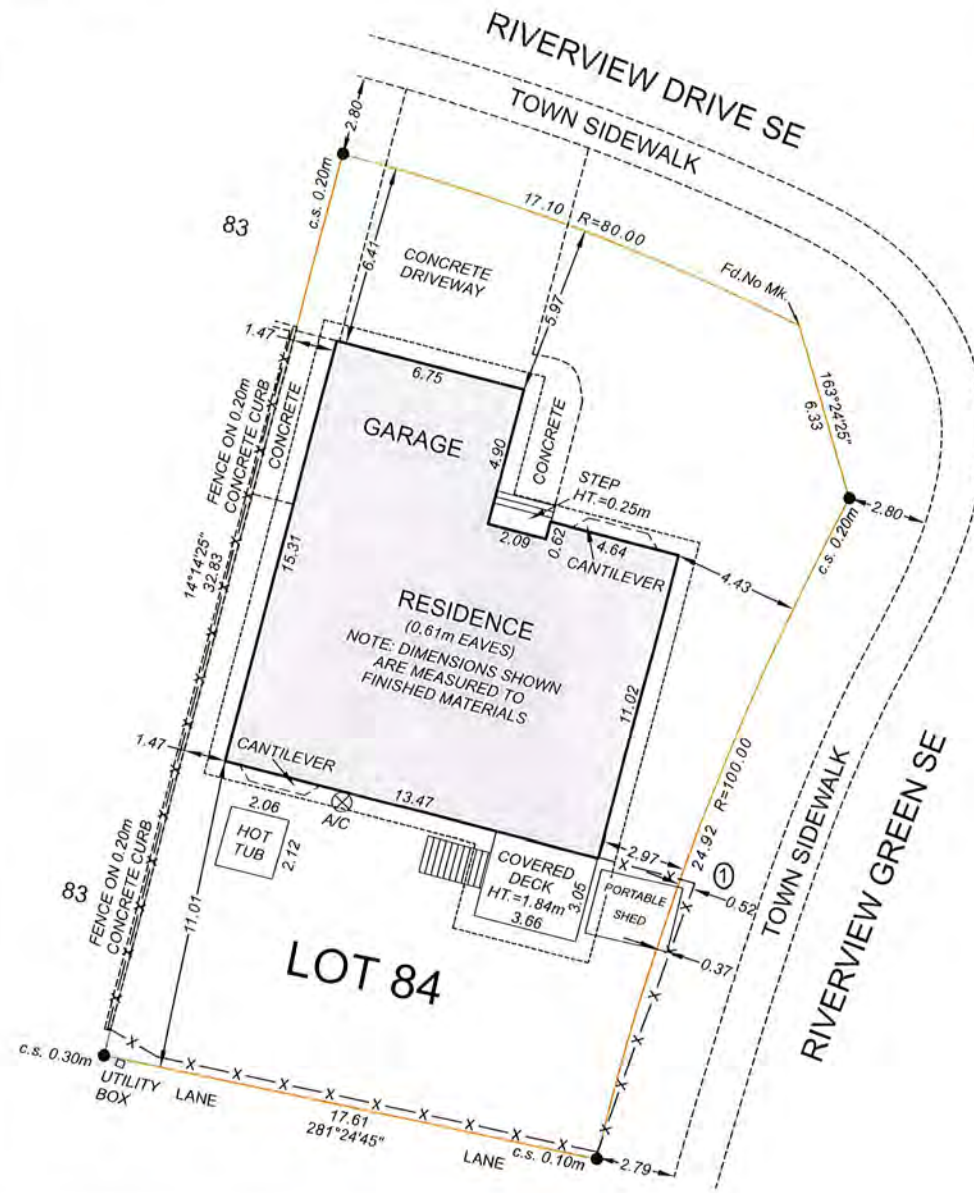
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FILE NO. 19010007

DRAWN BY: CLF

Address: #34 Riverview Drive SE, Redcliff
 Legal Description: Lot 84, Block 1, Plan 021 3235
 Date: January 28, 2019
 Scale 1:200

Page 2 of 2



NOTE:
 SOME GROUND LEVEL FEATURES MAY NOT BE
 LOCATED AND SHOWN ON THIS PLAN DUE TO
 SNOW COVER AT TIME OF SURVEY.

LEGEND AND NOTES:

This is page 2 of the Real Property Report and is ineffective if it is detached from page 1.

All distances are in meters and decimals thereof.

Statutory iron posts found shown thus: ● and are at ground level unless otherwise indicated.

Star drill found shown thus: *

A/C - Air Conditioner LS - Light Standard R/W - Right of Way PP - Power Pole

Eaves are measured to line of fascia, unless otherwise specified.

Decorative brick, if present, is not shown.

Unless otherwise specified, sideyard dimensions are measured from finished materials perpendicular to property boundaries.

Some concrete features may not be shown if they do not encroach.

In accordance with Municipal requirements, all structures larger than 10m² will be shown on this report.

Fences shown thus: —X—X— and are within 0.20m of property line unless otherwise noted.

Fences are measured to center of post when possible, fence ownership is not inferred.

Subject property boundary shown thus: —

① FENCE ENCROACHES INTO
 RIVERVIEW GREEN SE BY
 AS MUCH AS 0.52m

Building Coverage: $\frac{176.15 \text{ m}^2}{583.57 \text{ m}^2} = 30.18\%$



Benchmark Geomatics Inc.

Unit 102, Westside Common
 #2201 Box Springs Boulevard NW
 Medicine Hat, AB T1C 0C8
 Phone (403)527-3970 Fax (403)527-3908

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FILE NO. 19010007

DRAWN BY: CLF

**TOWN OF REDCLIFF
BYLAW NO. 1751/2013**

A BYLAW OF THE TOWN OF REDCLIFF for the purposes of authorizing the issuance of Encroachment Permits.

WHEREAS, it is deemed expedient and proper for a Council to authorize the issuance of an Encroachment Permit.

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

TITLE

1. This Bylaw shall be known as the **Encroachment Permit Bylaw**.

ENCROACHMENT PERMITS

2. Encroachment permits:
 - a) where the encroaching structure does not encroach more than .31 metres onto Town of Redcliff Property the request for an encroachment permit may be approved by the Municipal Manager and such approval shall be copied to Council for information only;
 - b) where the encroaching structure does encroach more than .31 metres onto Town of Redcliff Property the request for an encroachment permit shall be forwarded to Council for consideration.
3. The fee for an encroachment permit shall be in the amount of \$100.00 plus GST for each encroachment permit issued.
4. Prior to the issuance of an encroachment permit the Town of Redcliff will require the owner of an encroaching structure to make application for an encroachment permit on the standard form as shown on Schedule "A" attached to this Bylaw and provide a copy of a Real Property Report (RPR) prepared by an Alberta Land Surveyor, or other acceptable survey identifying the encroachment.
5. The information that will be required prior to processing an encroaching permit shall include:
 - a) indemnification of Town of Redcliff from any damage or liability associated with the encroaching structure;
 - b) indemnification of Town of Redcliff for any damages that may occur to the encroaching structure resulting from the need to maintain or construct in the area of the encroachment;
 - c) removal of the encroaching structure, at no cost to the Town of Redcliff, should in the opinion of the Town of Redcliff such structure has become dilapidated;
 - d) removal of the encroaching structure, at no cost to the Town of Redcliff, should the Town of Redcliff need access to the encroached upon area in the event of utility maintenance, new utility construction or road development.

- e) acknowledgement that the encroachment permit is terminable by Town of Redcliff upon issuance of 30 days notice in writing to the property owner at the last address as shown on the taxation records of the Town of Redcliff.
6. Encroachment permits may only be issued to the present owner of said encroaching structure;
7. Upon sale of the land the encroachment permit issued by the Town of Redcliff is terminated unless:
- a) If the encroaching structure is sold to a different party the acquiring owner may apply for an encroachment permit to be issued providing the following conditions are met:
 - i) the terms and conditions on the encroachment permit to be issued are identical to the encroachment permit issued to the vendor;
 - ii) the request is made in writing and received by the Town of Redcliff within 60 days of the date of the original encroachment permit;
 - iii) the written request, includes a declaration confirming there have been no adjustments to any building on the site since the date of the issuance of the original encroachment permit.
 - iv) there will be no additional fee charged for issuance of this encroachment permit.
8. That effective upon passage of this Bylaw, The Council of the Town of Redcliff hereby authorizes the Municipal Manager, or his designate, to sign, on behalf of the Town of Redcliff, encroachment permits as shown on Appendix "A" attached.
9. Bylaw 1177/98 is hereby repealed

Read a first time this 27th day of May, 2013.


Read a second time this 10th day of June, 2013.

Read a third time this 10th day of June, 2013.

Signed and Passed the this 17 day of June, 2013.



Mayor



Manager of Legislative and Land Services

SCHEDULE "A"

TOWN OF REDCLIFF
ENCROACHMENT PERMIT

I _____ owner of the property legally described as Lot(s) _____, Block _____, Plan _____, hereby make application for an Encroachment Permit in accordance with the right of the Town of Redcliff to issue such a permit.

I submit the information as part of this permit that the existing building(s) or structure(s) intended to be wholly situated upon the lands located at _____ legally described as: Lot(s) _____, Block _____, Plan _____, do, in fact, encroach upon a portion of: _____ as shown on the Survey Certificate attached hereto and forming part of the Permit.

The Town of Redcliff is empowered under the Land Titles Act to grant a permit with any conditions and terms that the Town may specify, to the owner of a building or structure that encroaches on a road, street, lane or other public place permitting the building or structure to remain thereon.

The Town of Redcliff grants this Encroachment Permit under the terms and conditions as follows:

- i) I will provide a Real Property Report (copy to be attached to this document) at no cost to Town of Redcliff, and prepared by a Registered Alberta Land Surveyor;
- ii) I will indemnify the Town of Redcliff from any damage or liability associated with the encroaching structure;
- iii) I will indemnify the Town of Redcliff for any damages that may occur to the encroaching structure resulting from the need to maintain or construct in the area of the encroachment;
- iv) I will agree to removal of the encroaching structure, at no cost to the Town of Redcliff, should in the opinion of the Town of Redcliff such structure has become dilapidated or damaged;
- v) I will agree to removal of the encroaching structure, at no cost to the Town of Redcliff, should the Town of Redcliff need access to the encroached upon area in the event of utility maintenance, new utility construction, roadway maintenance or new roadway construction.
- vi) I am aware no application for development permits on this property can, by legislation,

175
7371 A

be approved by a development authority as long as any development on this property does not conform to the current Land Use Bylaw of the Town of Redcliff.

- vii) I agree that the encroaching structure shall not be added to, rebuilt or structurally altered except:
- a. as may be necessary to remove the encroachment; or
 - b. as may be necessary for the routine maintenance of the encroachment.
- viii) I acknowledge this permit may be terminated by Town of Redcliff upon 30 days notice issued to me at the address indicated on the taxation records of the Town of Redcliff.

APPLICANT

Approved on behalf of Town of Redcliff this the _____ day of _____, _____.

MUNICIPAL MANAGER

**TOWN OF REDCLIFF
REQUEST FOR DECISION**

DATE: April 25, 2019

PROPOSED BY: Municipal Manager

TOPIC: Travel Expense Policy Change

PROPOSAL: That council adopt Policy 034 as proposed

BACKGROUND:

At the March 25, 2019 regular council meeting, the following motion was carried:

- 2019-0119 *Councillor Gale moved to consider travel reimbursement after 15 km from Redcliff boundaries excluding within the City of Medicine Hat boundaries. – Carried.*
- 2019-0121 *Councillor Gale moved that Administration amend the Travel Expense Policy to incorporate changes as per resolution # 2019-0119 and bring it back to Council for consideration. – Carried.*

Administration has integrated council's direction to include in Policy 034 that municipal officials are eligible to receive mileage expense reimbursement for travel, when using a personal vehicle, to destinations outside of the corporate boundaries of the Town of Redcliff and City of Medicine Hat as they fulfil their respective duties (ie. appointed committee work).

Given that the policy was being reviewed for this purpose, Administration also used this opportunity to propose some additional changes. These changes are being proposed with the following rationale:

- To ensure that it is more in alignment with recent provincial employment standards changes.
- To address the universality of the policy in that it deals with all municipal officials and to clearly set out authorization/approval relationships of each.

POLICY/LEGISLATION:

Policy 034

STRATEGIC PRIORITIES:

ATTACHMENTS: Proposed Policy 034 – Reimbursement of Travel Expense Policy

OPTIONS:

1. Adopt Policy 034 – Reimbursement of Travel Expense Policy as proposed.
2. Adopt Policy 034 – Reimbursement of Travel Expense Policy as amended.
3. Not adopt Policy 034 – Reimbursement of Travel Expense Policy as proposed.

RECOMMENDATION:

Option 1

SUGGESTED MOTION(S):

1. Councillor _____ moved to adopt Policy 034 – Reimbursement of Travel Expense Policy as proposed.
2. Councillor _____ moved to adopt Policy 034 – Reimbursement of Travel Expense Policy as amended to include the following:

- _____
- _____
- _____

SUBMITTED BY:

Department Head



Municipal Manager



Approved by Council: ~~February 22, 2016~~

EMPLOYEE REIMBURSEMENT OF TRAVEL EXPENSE POLICY

BACKGROUND

The purpose of this policy is to ensure that Town employees, Council members, and Board members (elected and appointed members) hereinafter collectively referred to as Municipal Officials will be reimbursed for approved travel expenses to the level of allowances set by Council, and to set out the procedures for receiving travel authorization, travel advances, and completing Travel Expense Statements.

~~This policy ensures that all employees will be treated equally, because not all agencies provide the same level of funding, or rates equal to those provided for in the Town's policy.~~

POLICY

The Town of Redcliff recognizes the reality that travel, by municipal officials and employees, to conduct Town business, is required as part of normal operations. ~~and the~~ Often the most effective and efficient way to accomplish the travel is by the use of personal resources and the Town should compensate municipal officials and employees for the use of personal resources.; and as such The Town also has the responsibility to ensure that public funds used to reimburse requisite travel expenses are applied prudently, fairly, and in a cost effective manner that provides best value benefit to the Town of Redcliff.

POLICY IMPLEMENTATION

1. Authorization

All travel must be authorized by the Department Head using the "Request for Travel Authority and Advance Voucher" form. Authorization for travel arrangements shall be as follows:

- Councilors authorized by the Mayor.
- The Municipal Manager Those employees reporting directly to Council shall have travel arrangements authorized by the Mayor. The Mayor will also authorize travel for Town councillors
- Board Members who are not Councilors by the Municipal Manager
- Department Heads by the Municipal Manager within approved budget allocations
- All other staff by the respective department heads inside their within the approved budget allocations.

~~This~~ The "Request for Travel Authority and Advance Voucher" form is to be completed prior to departure for all travel whether or not an advance is requested. excepting However, these meetings where Council members have been appointed to committees or boards, will follow the travel expense policy guidelines and will not require prior approval in such instances.* A detailed breakdown, if available (including a conference/event itinerary), to verify times and conditions in support of travel claims, must be submitted with each request.

*Note: Municipal officials travelling to destinations outside the corporate boundaries

(after 15 km) of the Town of Redcliff and City of Medicine Hat will be eligible for mileage reimbursement provided they are using their personal vehicle.

Before an employee is authorized to travel, it should be determined that the purpose cannot be adequately met through correspondence, fax, telephone communication, teleconference, video conference, webinar or through any other technology based medium.

Funds for ~~purposes of~~ travel must be included in the adopted budget for the year, unless the travel expenses are to be reimbursed by a sponsoring organization.

When travel expenses are reimbursed by another organization such as a provincial government agency, the process for submitting expense claims should be as follows:

- 1) Submit the normal travel expense claim to the Accounting department covering all costs incurred (mileage, meals, accommodation) in the same manner as for any regular business travel.
- 2) Provide all documentation to the Accounting department with regard to the amounts and rates to be claimed from the sponsoring agency. These amounts will then be submitted on behalf of the Town regardless of whether or not the claim submitted by the employee was for more or less.

The Town will only pay the expenses of an employee of the Town of Redcliff.

2. Method of Travel Methods and Considerations

Transportation

All travel is to be by the most direct route and the most economical means of transportation bearing in mind the purpose of the trip and the salary of the employee in respect to the travel time required. The means of transportation to be used may be prescribed by the ~~department~~Department but shall use this policy as a primary guide. Every effort shall be made to travel within the employee's normal working hours.

An employee traveling on Town business may, with the consent of the Department Head, travel by any means of transportation along any route in order that he may combine personal business with his official duties, however, the claim for expenses and subsistence will be paid on the basis of the expenses that would have been incurred had the trip been made by the route and mode of travel that would have been prescribed by the department. Extra working time required for travel or stop-overs where the employee is combining personal business with his/her official duties, such time will be deducted from vacation leave entitlements or taken as leave without pay.

In ~~scenario's cases~~ where it is required of a municipal official~~n-employee~~ to travel on a weekend, holiday, or outside normal working hours to attend a specific training, professional development, or Town business function, ~~then~~ such time may be banked as time in lieu on a straight time 1:1 ratio. with the maximum time being banked equal to that of one-way travel.

In situations when traveling on a weekend, holiday, or outside normal working hours for Town business is required it must be approved by the respective municipal officials

~~employee's~~ Department Head, as every effort shall be made to avoid traveling outside normal working hours.

The following transportation standards shall apply:

Town Owned Vehicle Travel

~~Travel by a Town owned vehicle is preferred and should be considered as the first option as applicable, for municipal officials., as this may reduce the amount of travel expense. For short trips or short duration, this is the most economical method of travel and shall be used when a town owned vehicle is available. Allowances payable for authorized official use of a Town owned vehicle is the reimbursement of any fuel purchased during the travel time. If a municipal official chooses to use a personal vehicle when a Town vehicle is available, then the allowance payable for such travel will be the reimbursement of fuel purchased during the travel time.~~

Private Vehicle Travel

~~Travel by private vehicle may be authorized where, in the opinion of the Department Head, this method is the most economical, and practical, and when the designated Town owned vehicle isn't an available option.~~

~~Allowances payable for authorized official use of a private car based on ownership and adequate insurance coverage is the unit rate of \$0.50 per kilometer traveled. When several people travel together in the same vehicle, only the owner and not the passengers will be entitled to the allowance.~~

~~The following distances will be used to calculate mileage when traveling from Redcliff in a private vehicle to:~~

| | |
|------------------------|---------------------------|
| Lethbridge: | 176km each way |
| Calgary: | 287km each way |
| Red Deer: | 399km each way |
| Edmonton: | 551km each way |

Air Travel

Except for short journeys, where the use of car is usually more economical, air travel is the acceptable method of transportation on municipal business. Economy class is usually used, but a higher standard may be authorized for reasons such as following:

- a) Less expensive accommodations NOT available and delay in arrival is not acceptable.
- b) The employee is officially accompanying a person travelling first class.

Town Owned Vehicle Travel

~~Travel by Town owned vehicle is preferred, for municipal employees, as this reduces the amount of travel expense. For short trips or short duration, this is the most economical method of travel and shall be used when a town owned vehicle is available. Allowances payable for authorized official use of a Town owned vehicle is the reimbursement of any fuel purchased during the travel time.~~

Private Vehicle Travel

~~Travel by private vehicle may be authorized where, in the opinion of the Department Head, this method is economical and practical.~~

~~Allowances payable for authorized official use of a private car based on ownership and adequate insurance coverage is the unit rate at \$0.50 per kilometer traveled. When several people travel together in the same vehicle, only the owner and not the passengers will be entitled to the allowance.~~

~~The following distances will be used to calculate mileage when traveling from Redcliff in a private vehicle to:~~

~~—— Lethbridge: 176km each way
 —— Calgary: 287km each way
 —— Red Deer: 399km each way
 —— Edmonton: 551km each way~~

Taxis and Equivalent

A ~~municipal official~~~~n-employee~~ shall be reimbursed for actual and reasonable costs incurred for taxis, airport ~~shuttles~~~~limousines~~ (buses), or equivalent for transportation between home or work place and the designated airport or bus station required for ~~the his~~ travel authorization. An ~~municipal official~~~~employee~~ shall also be reimbursed for any actual and reasonable costs incurred for taxi or equivalent transportation on ~~necessary-official~~ necessary official business in the location(s) outside Redcliff.

3. Subsistence Meal Allowances and Miscellaneous Travel Expenses

Meals and Miscellaneous

~~Municipal Officials~~~~Employees~~ may claim the following allowances for the cost of meals and incidental expenses, including gratuities:

| | |
|---------------------|---------------|
| Breakfast | \$10.00 |
| Lunch | \$15.00 |
| Dinner | \$20.00 |
| Incidental Exp. | <u>\$5.00</u> |
| Total Daily Expense | \$50.00 |

NOTE: Incidental expenses cover laundry and ~~dry-cleaning~~~~dry-cleaning~~ costs, local telephone calls, baggage handling, or other personal supplies or services.

Incidental expenses may be claimed for trips involving an overnight stay for each day that the ~~municipal official~~~~employee~~ is away.

Where a ~~municipal official~~~~n-employee~~ is exposed to unusually high costs of meals and where the expenses exceed the above amounts, ~~the employee will be~~ reimbursement will be considered ~~for~~ the actual expenses for meals to the extent that the Department Head considers reasonable and on the submission of receipts.

Meal allowances are **not** authorized when:

Breakfast the departure time from Redcliff is later or the arrival time back in Redcliff is earlier than 0800 hours.

Lunch ~~on~~ the departure time from Redcliff is later or the arrival time back in Redcliff is earlier than 1300 hours.

Dinner the departure time from Redcliff is later or the arrival time back in Redcliff is earlier than 1800 hours.

Or when the registration fees for conferences, training etc. included meals.

Official Telephone Calls

A municipal official ~~n-employee~~ will be reimbursed for cost incurred for long distance business telephone calls relating to official business.

Miscellaneous Business Expenses

A municipal official ~~n-employee~~, with the approval of the Department Director, will be reimbursed for the actual cost of miscellaneous business expenses such as hosting of business associates while in travel status, cost associated with meetings, conferences or seminars, etc. These costs are to be included on the Travel Expense Statement in the column provided for miscellaneous expense and supporting receipts are to be attached.

Accommodation

A municipal official ~~n-employee~~ shall be reimbursed for actual and reasonable expenses for commercial accommodation on authorized Town ~~municipal~~ business. A municipal official ~~n-employee~~ shall normally be authorized to stay in accommodation which is reasonable, conveniently located, comfortably equipped, and in accordance with the requirements of the position occupied.

Many hotels extend reduced rates to government ~~officials~~ employees, municipal officials ~~employees~~ travelling on Town business should inquire if a special rate is available when making reservations or bookings into hotels to take advantage of this rate reduction. Proof that you are a government employee is usually required and a Town business card or Town identification card should be presented when registering.

Arrangements should be made for suitable self-contained accommodation obtainable at weekly or monthly rates where a municipal official ~~n-employee~~ is required to spend periods in excess of one month in travel status at one location and where such accommodation is available, convenient and economical.

Municipal Officials ~~Persons~~ travelling out of ~~t-Town on~~ Town business may claim a NOMINAL AMOUNT OF \$15.00/per night, when they stay with friends or family instead of a hotel.

4. Expense Claims and Submission

Expense Reports

Municipal Officials ~~Employees~~ are required, within ten (~~30~~40) days of return, to complete the Travel Expense Statement and submit it to the Department Head for approval prior to forwarding to the Director of Finance and Administration. A refund of any unexpended balance is to be made on submission of the statement.

The following expenses shall be supported by vouchers, receipts, or other appropriate documents, wherever possible:

- a) Commercial transportation costs where these were not purchased or provided by the Town.
- b) Enroute accommodation not included in the basic fare or ticket purchased or provided by the Town.
- c) Meal costs where these are in excess of the amounts specified in Section - Meals.
- d) Parking charges (where off-street)
- e) Long distance telephone calls
- f) Registration fees
- g) Entertainment of business guests
- h) Taxi trips in excess of \$10.00

An itemized listing of the following expenses must accompany the Travel Expenses Statement.

- a) Taxis and ~~Shuttles~~[Limousines](#)
The listing must detail the cost of all transportation claimed under this head.
- b) Miscellaneous Expenses
The listing must detail the cost of each item. Expenses such as hosting must include an explanation of the circumstances under which the hosting took place and the names and position of all persons hosted.

APPENDIX

Attachment 1 - Travel Authority and Advance Voucher

Attachment 2 - Travel Expense and Per Diem Statement

REQUEST FOR TRAVEL AUTHORITY AND ADVANCE VOUCHER

DEPARTMENT: _____ DATE: _____

NAME(S): _____

DESTINATION: _____ VIA: _____

PURPOSE OF TRIP: _____

FROM: _____ 20__ TO: _____ 20__

AMOUNT REQUESTED: _____ DATE REQUIRED: _____ 20__

Applicant: _____

Department Head: _____

Municipal Manager (if applicable): _____

**TOWN OF REDCLIFF
TRAVEL EXPENSE and PER DIEM STATEMENT**

DEPARTMENT: _____ NAME: _____

PURPOSE OF TRIP: _____

DESTINATION: _____

DATES: FROM: _____ 20_____ TO: _____ 20_____

LEAVE REDCLIFF: _____ AM/PM ARRIVE DESTINATION: _____ AM/PM

LEAVE DESTINATION: _____ AM/PM ARRIVE REDCLIFF: _____ AM/PM

| | PAID BY TOWN | PAID BY EMPLOYEES |
|-------------------------------------|-----------------|-------------------|
| REGISTRATION | \$ _____ | \$ _____ |
| ACCOMMODATION | \$ _____ | \$ _____ |
| MISCELLANEOUS (DETAIL) | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ |
| _____ | \$ _____ | \$ _____ |
| TOTAL | \$ _____ | \$ _____ |
| MEALS: | | |
| ____ BREAKFAST @ \$10.00 | | |
| ____ LUNCH @ \$15.00 | | |
| ____ DINNER @ \$20.00 | | \$ _____ |
| MILEAGE: ____ KMS @ \$0.50/ KM | TOTAL | \$ _____ |
| PER DIEM | | |
| ____ DAYS @ \$150.00 / DAY | TOTAL | \$ _____ |
| INCIDENTALS: | | |
| ____ DAYS @ \$5.00/ DAY | TOTAL | \$ _____ |
| TOTAL ALL EXPENSES PAID BY EMPLOYEE | | \$ _____ |
| * ATTACH ALL RECEIPTS | AMOUNT ADVANCED | \$ _____ |
| | AMOUNT CLAIMED | \$ _____ |
| | AMOUNT REFUNDED | \$ _____ |

APPROVED: _____

MUNICIPAL MANAGER

DEPARTMENT HEAD

APPLICANT

DATE

DATE

DATE

NOTE: COUNCIL PER DIEM PAID AT FIRST COUNCIL MEETING OF EACH MONTH.

NOTE: FIREMAN PER DIEM TO BE PAID ON QUARTERLY PAY CHEQUE.



RECEIVED

APR 03 2019

TOWN OF REDDETT

March 29, 2019

**Attention: Honourable Mayors,
Members of Council and
Chief Administrative Officers**

COPY

Re: National Public Works Week, May 19-25, 2019 – "It Starts Here"

The APWA Alberta Chapter is seeking your support to recognize and promote National Public Works Week (NPWW) by acknowledging May 19-25, 2019 as National Public Works Week in your community. This year's theme is "It Starts Here."

National Public Works Week is observed each year during the third full week of May and this is the 59th year. The theme for the 2019 National Public Works Week is "It Starts Here." This theme represents the many facets of modern civilization that grow out of the efforts put forth by the public works professionals across North America. What starts here? Infrastructure starts with public works... Growth and innovation starts with public works... Mobility starts with public works... Security starts with public works... Healthy communities start with public works... The bottom line is that citizens' quality of life starts with public works. Many Councils and Public Works departments make this an annual celebration in their communities.

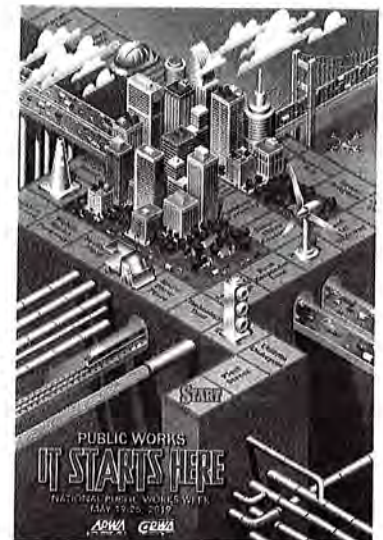
The APWA encourages public works agencies and professionals to take the opportunity to celebrate the week by parades, displays of public works equipment, high school essay contests, open houses, programs for civic organizations and media events. The occasion is marked each year with scores of resolutions and proclamations from Mayors and Premiers and raises the public's awareness of public works issues and increases confidence in public works agencies like yours who are dedicated to improving the quality of life for present and future generations.

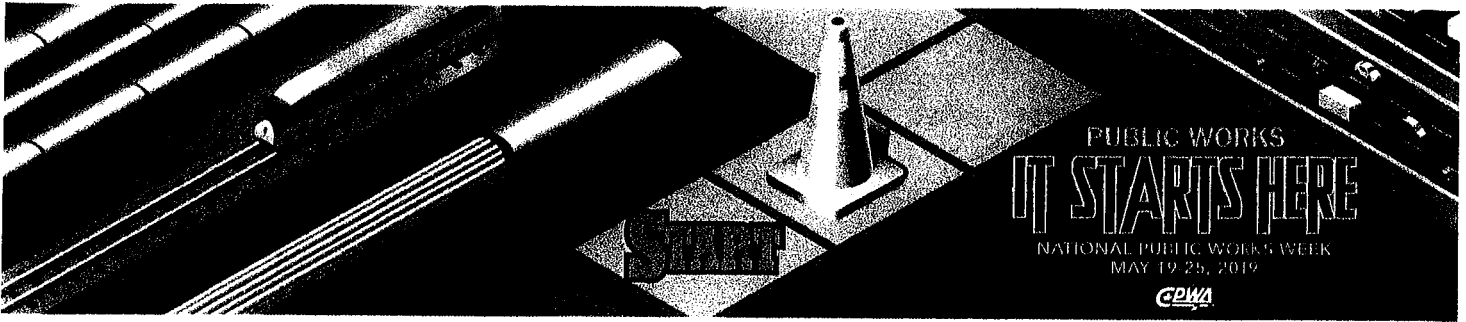
For your convenience, I have attached a sample Council proclamation that you may consider using. You may wish to go to www.publicworks.ca for a digital copy of the proclamation and information about this year's theme and resources on making your Public Works Week a success. Also please consider entering your event for our annual awards as well as the National Public Works Week award from CPWA. www.cpwa.net If you have any further questions or require any additional information, please do not hesitate to contact Jeannette Austin, Executive Director at 403.990.2792. Thank you for making a difference.

Please note that declarations should be forwarded to office@publicworks.ca or by mail to:
APWA Alberta Chapter
44095 Garside Postal Outlet
EDMONTON AB T5V 1N6

Yours truly,

Peter McDowell, APWA President





National Public Works Week

May 19 – 25, 2019

“It Starts Here”

Provincial/Territorial Proclamation (SAMPLE)

WHEREAS, public works professionals focus on infrastructure, facilities and services that are of vital importance to sustainable and resilient communities and to the public health, high quality of life and well-being of the people of **[insert Province/Territory]**; and,

WHEREAS, these infrastructure, facilities and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers and employees at all levels of government and the private sector, who are responsible for rebuilding, improving and protecting our nation’s transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and,

WHEREAS, it is in the public interest for the citizens, civic leaders and children in **[Insert Canada -or- Province/Territory]** to gain knowledge of and to maintain a progressive interest and understanding of the importance of public works and public works programs in their respective communities; and,

WHEREAS, the year 2019 marks the 59th annual National Public Works Week sponsored by the American Public Works Association/Canadian Public Works Association be it now,

RESOLVED, I, **[Insert Full Name of Premier]**, **[Insert Premier -or- other title]** of **[Insert Province/Territory]**, do hereby designate the week May 19 – 25, 2019 as National Public Works Week; I urge all citizens to join with representatives of the American Public Works Association/Canadian Public Works Association and government agencies in activities, events and ceremonies designed to pay tribute to our public works professionals, engineers, managers and employees and to recognize the substantial contributions they make to protecting our national health, safety, and quality of life.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the **[Province/Territory]** of **[Insert Province/Territory]** (to be affixed),

DONE at the **[City/Town/Rural Municipality]** of **[Insert City/Town/Rural Municipality]**, **[Insert Province/Territory]** this _____ day of _____ 2019.

[Insert Full Name of Premier]

[SEAL]



Celebrate Public Works Week May 19-25, 2019 It Starts Here – Public Works

Proclamation

Ensure that your Municipality proclaims or recognizes NPWW! See our website for digital copy of proclamation www.publicworks.ca

What You Can Do

Environmental Campaign

Develop a week of activities to improve the community's environment. Show the many ways public works departments contribute to your community's environmental health.

Thought starters:

- Invite garden clubs, civic groups, historic preservation societies, schools and scouting councils to join you in an environmental project, or suggest a project of their own.
- Organize a tree-planting ceremony, recycling drive, public grounds clean-up or free, safe disposal of oversized items and household hazardous wastes.
- Launch a campaign to solicit organizations to adopt a highway or public park.

Public Works Exhibit

Create an exhibit to spotlight your organization's recent successes and emphasize how they benefit all citizens. Arrange to display your exhibit at libraries, community centers and shopping malls. You may be able to take advantage of a captive audience by exhibiting at a scheduled community event.

Thought starters:

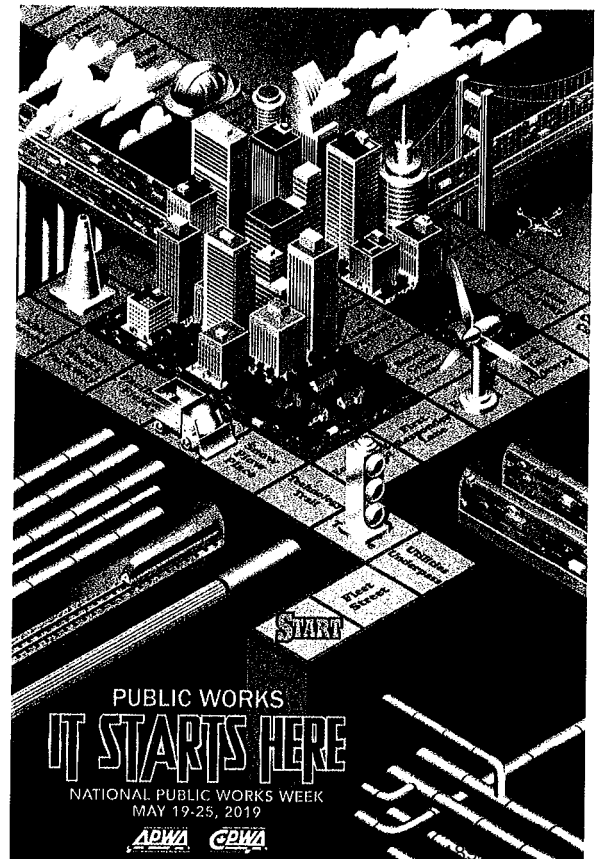
- Feature public works equipment, display photos of facilities and provide information on upcoming public works projects.
- Show a film or video of public works in action.
- When practical, have a representative from various departments staff the exhibit to answer questions and provide information.

Rodeo/Equipment Shop

Display equipment your department uses in day-to-day operations. Give public works employees the opportunity to show the skill required to operate public works equipment.

Thought starters:

- Select a location with high visibility such as a parking lot, city park, or public gathering place. Allow adequate time to research and reserve a location.
- Invite elected officials to participate in an activity during the event.
- Sponsor a regional contest and challenge other municipalities to a test of skills necessary to operate a backhoe, garbage pickup, forklift and lawn tractor.
- Emphasize safety; highlight the cost-effective measures and unique features of your equipment and vehicles.
- Have representatives from various departments show equipment and answer questions.



Open House or Tour

An open house or tour offers participants a new perspective on public works and gives professionals an opportunity to discuss the daily operation at their facility. It also is a good time to gather community members' opinions of public works projects and services.

Thought starters:

- Plan the open house in conjunction with a dedication ceremony, an anniversary, or a celebration of a completed project.
- Select employees to serve as ambassadors or tour guides.
- Provide a forum for citizens to learn about various departments and their functions.
- Develop a survey to gather attendees' opinions about a public works project or service of importance to your organization.

Employee Appreciation Day

Acknowledge the many accomplishments public works employees contribute throughout the year with a special recognition event.

Thought starters:

- Sponsor a banquet to recognize outstanding performance, special achievements, safety records and attendance. Award honourees with a gift registration to a seminar, an engraved plaque, a special proclamation or a cash award.
- Include family members of honourees.
- Invite elected officials.
- Hold your event in a public works facility. For example, host a barbecue in an equipment garage.

Sporting Event

Healthy people are happy people. Promote healthful living by sponsoring a sporting event.

Thought starters:

- Plan the route of a race to end at a facility or project you believe deserves attention.
- Sponsor a golf tournament and arrange for the proceeds to be dedicated to a public works project, such as the purchase of playground equipment in a community park.
- Sponsor a public works night at an organized or professional sporting event. Arrange for a message about public works to be announced during the game.

For further information see our website: www.publicworks.ca

Or contact Jeannette Austin

Executive Director

admin@publicworks.ca



COUNCIL IMPORTANT MEETINGS AND EVENTS

| Date | Meeting / Event | Where / Information |
|----------------|----------------------------|---|
| April 22, 2019 | Council Meeting | Town Hall Council Chambers 7:00 p.m. |
| April 27, 2019 | Pitch-in Town Wide Cleanup | Legion Memorial Park 10:00 a.m. |
| April 28, 2019 | Pitch-in Dog Waste Cleanup | River Valley Park 10:00 a.m. |
| May 13, 2019 | Council Meeting | Town Hall Council Chambers 7:00 p.m. |