



**COUNCIL MEETING**

**MONDAY, APRIL 27, 2020**

**7:00 P.M.**

**FOR THE REGULAR MEETING OF THE REDCLIFF TOWN COUNCIL  
MONDAY, APRIL 27, 2020 – 7:00 P.M.  
REDCLIFF TOWN COUNCIL CHAMBERS**

	<b><u>AGENDA ITEM</u></b>	<b><u>RECOMMENDATION</u></b>
	<b>1. GENERAL</b>	
	A) Call to Order	
	B) Adoption of Agenda	Adoption
Pg. 4	C) Accounts Payable *	For Information
Pg. 6	D) Bank Summary to March 31, 2020 *	For Information
	<b>2. DELEGATION</b>	
	A) Derek Taylor, Partner of KPMG LLP Re: Auditor's Report	
	i) Town of Redcliff	
Pg. 7	a) Financial Statements *	For Approval & Auth. Signing Mayor/Mun. Mgr. & Dir. Finance & Admin.
	(In Camera [if necessary]) – FOIP Sections 24 & 26	
	ii) Redcliff / Cypress Regional Waste Management Authority	
Pg. 42	a) Financial Statements *	For Information
	(In Camera [if necessary]) – FOIP Sections 24 & 26	
	<b>3. MINUTES</b>	
Pg. 64	A) Council meeting held April 13, 2020 *	For Adoption
	<b>4. BYLAWS</b>	
Pg. 69	A) Bylaw No. 1902/2020, Sanitary Sewer System Bylaw *	2 <sup>nd</sup> / 3 <sup>rd</sup> Reading
Pg. 93	B) River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project	
Pg. 99	i) Bylaw No. 1904/2020, River Valley Potable Water	1 <sup>st</sup> Reading

Distribution and Fire Hydrants Local Improvement  
Project – Local Improvement Tax Bylaw \*

Pg. 106	ii) Bylaw No. 1905/2020, River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project – Local Improvement Borrowing Bylaw *	1 <sup>st</sup> Reading
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**5. REQUEST FOR DECISION**

Pg. 109	<b>A)</b> 2020 Final Budget *	For Consideration
Pg. 189	<b>B)</b> Tax Recovery Reserve Bid and Auction *	For Consideration

**6. OTHER**

Pg. 198	<b>A)</b> Council Important Meetings & Events *	For Information
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**7. RECESS**

**8. IN CAMERA (CONFIDENTIAL)**

- A)** Tax/Utility Matter (*FOIP* Sec. 24)
- B)** Personnel (*FOIP* Sec. 24)
- C)** Project Matter (*FOIP* Sec. 16 & 24)
- D)** Land Matter (*FOIP* Sec. 24)

**9. ADJOURN**

**COUNCIL MEETING - APRIL 27, 2020**

**TOWN OF REDCLIFF ACCOUNTS PAYABLE LIST - CHEQUES**

<b><u>CHEQUE #</u></b>	<b><u>VENDOR</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>AMOUNT</u></b>
84989	CHERE BROWN	REFUND UTILITY OVERPAYMENT	\$ 681.33
84990	CB ENGINEERING LTD.	NANO OVR & NVR SK 370 KIT	\$ 8,222.55
84991	GENERAL FASTENERS LTD	PROJ#192(BALL DIAMOND BATHROOM REHAB) FLOOR PATCH	\$ 46.78
84992	HERB'S SEPTIC SERVICE	CLEAN OUT SUMP & TRENCHES	\$ 467.04
84993	JACOB'S WELDING LTD.	EQUIPMENT REPAIR	\$ 157.50
84994	KTI LIMITED	PERL METERS	\$ 6,716.62
84995	MID-WEST PUMP (90) LTD.	EQUIPMENT REPAIR	\$ 303.45
84996	NEW WEST TRUCK CENTRES	EQUIPMENT REPAIR	\$ 1,822.39
84997	PUROLATOR	FREIGHT	\$ 73.53
84998	TRUKKERS RESTAURANT	FEBRUARY MEALS ON WHEELS	\$ 1,627.50
84999	SCOTT VANCLIEAF	TRAVEL EXPENSE	\$ 105.00
<b>TOTAL</b>			<b>\$ 20,223.69</b>

**TOWN OF REDCLIFF ACCOUNTS PAYABLE LIST - ELECTRONIC FUND TRANSFERS**

<b><u>EFT#</u></b>	<b><u>VENDOR</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>AMOUNT</u></b>
EFT0002154	A & B STEEL LTD	EQUIPMENT PARTS	\$ 20.87
EFT0002155	ACTION PARTS	FLOOR DRY	\$ 151.07
EFT0002156	AMSC INSURANCE SERVICES	APRIL BENEFIT PREMIUMS	\$ 22,737.21
EFT0002157	ATRON REFRIGERATION	ICE PLANT SHUTDOWN & HEATER REPAIR	\$ 1,371.56
EFT0002158	BARTLE & GIBSON CO. LTD.	LIBRARY FOUNTAIN REPAIR	\$ 75.70
EFT0002159	BERT'S VACUUMS & EQUIPMENT RENTAL	OFFICE SUPPLIES	\$ 696.26
EFT0002160	THE BOLT SUPPLY HOUSE LTD.	STEEL RIVETS	\$ 135.23
EFT0002161	CANADIAN LINEN & UNIFORM SERVICE	COVERALL & TOWELS	\$ 52.49
EFT0002162	CLEARTECH INDUSTRIES INC.	CHEMICALS	\$ 15,466.79
EFT0002163	FARMLAND SUPPLY CENTER LTD	HOSE & COUPLINGS	\$ 234.32
EFT0002164	FAST TIMES MACHINING	MANUFACTURE PINS FOR REPAIR	\$ 2,640.81
EFT0002165	GAR-TECH ELECTRICAL	FUEL TANK SUPPORT SYSTEMS	\$ 1,452.27
EFT0002166	HACH SALES AND SERVICE LTD.	CHEMICALS	\$ 3,861.15
EFT0002167	HOME HARDWARE	PROJ#192(BALL DIAMOND BATHROOM REHAB) SUPPLIES & GENERAL SUPPLIES	\$ 424.40
EFT0002168	ROGER HUBERDEAU	TRAVEL EXPENSE	\$ 105.00
EFT0002169	KIRK'S MIDWAY TIRE	TIRE REPAIR	\$ 194.25
EFT0002170	PAD-CAR MECHANICAL LTD.	MAINTENANCE HVAC SYSTEM	\$ 1,428.09
EFT0002171	PALIWODA, DAN	DRIVERS MEDICAL	\$ 80.00
EFT0002172	PARTEK IT SOLUTIONS INC	HOSTED BACKUP	\$ 971.25
EFT0002173	RON'S ELECTRIC	SENIORS CENTRE LIGHTING	\$ 427.98
EFT0002174	ROSENAU TRANSPORT LTD	FREIGHT	\$ 1,412.66
EFT0002175	CARLA SPAMPINATO	EVENT SUPPLIES	\$ 93.34
EFT0002176	BARRY STEIER	6 V BATTERY	\$ 15.12
EFT0002177	WESTERN CANADA WELDING PRODUCT	ACETYLENE & OXYGEN	\$ 240.30
EFT0002178	RIVERVIEW GOLF CLUB	1 OF 3 CFEP GRANT MATCH	\$ 50,000.00
<b>TOTAL</b>			<b>\$ 104,288.12</b>

<b>REDCLIFF/CYPRESS LANDFILL ACCOUNTS PAYABLE LIST - CHEQUES</b>			
<b><u>CHEQUE #</u></b>	<b><u>VENDOR</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>AMOUNT</u></b>
000670	THE CONTAINER GUY	USED 53' REEFER TRAILER	\$ 12,442.50
000671	CUMMINS SALES AND SERVICES	INSPECTION & REPAIR	\$ 1,448.54
000672	PETROLEUM STORAGE TANK	PLAN REVIEW: PERMIT APP	\$ 275.00
<b>TOTAL</b>			<b>\$ 14,166.04</b>

<b>REDCLIFF/CYPRESS LANDFILL ACCOUNTS PAYABLE LIST - ELECTRONIC FUND TRANSFERS</b>			
<b><u>CHEQUE #</u></b>	<b><u>VENDOR</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>AMOUNT</u></b>
EFT000000000291	C.E.M. HEAVY EQUIPMENT	REPAIR RIDE CONTROL	\$ 392.31
EFT000000000292	CITY AUTO PARTS	PORTABLE CHARGER	\$ 835.57
EFT000000000293	H2O HAULING	HAUL WATER	\$ 135.00
EFT000000000294	REDCLIFF HOME HARDWARE	GENERAL SUPPLIES	\$ 96.00
EFT000000000295	RURAL MUNICIPALITIES OF ALBERTA	PROJ#002(TRANSFER SITE) LANDFILL SIGNS	\$ 1,327.82
EFT000000000296	SUMMIT MOTORS LTD	EQUIPMENT PARTS	\$ 14.63
<b>TOTAL</b>			<b>\$ 2,801.33</b>

**TOWN OF REDCLIFF**  
**BANK SUMMARIES FOR MARCH 31, 2020**

**CASH ACCOUNTS**

	ATB GENERAL 5.12.02.121.000 TOWN	ATB LANDFILL 5.99.02.121.000 LANDFILL
BALANCE FORWARD	734,397.48	3,577,056.01
DAILY DEPOSITS	94,772.89	32,048.91
DIRECT DEPOSITS	532,451.69	113,810.52
GOVERNMENT GRANTS	0.00	0.00
INTEREST	718.10	4,846.17
OTHER DEPOSITS & TRANSFERS	778.02	238.68
<b>SUBTOTAL</b>	<b>628,720.70</b>	<b>150,944.28</b>
PAYMENTS	650,401.16	98,724.23
ASFF QUARTERLY PAYMENTS	470,963.70	0.00
DEBENTURE PAYMENTS	120,027.43	0.00
OTHER WITHDRAWALS & SERVICE CHARGES	3,366.91	4,809.19
<b>SUBTOTAL</b>	<b>(1,244,759.20)</b>	<b>(103,533.42)</b>
<b>TOTAL</b>	<b>118,358.98</b>	<b>3,624,466.87</b>
BANK STATEMENT ENDING BALANCE	29,803.35	3,621,775.19
OUTSTANDING CHEQUES ( - )	(33,368.38)	(1,252.27)
DEPOSITS IN TRANSIT ( + )	121,924.01	3,943.95
<b>TOTAL</b>	<b>118,358.98</b>	<b>3,624,466.87</b>
<b>TOTAL CASH</b>	<b>3,742,825.85</b>	

**INVESTMENT ACCOUNTS**

CIBC WOOD GUNDY PORTFOLIO (TOWN)	5.12.02.321.001	22,404,833.00
CIBC WOOD GUNDY PORTFOLIO (LANDFILL)	5.99.02.321.001	1,535,510.00
<b>TOTAL INVESTMENTS</b>		<b>23,940,343.00</b>

<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>27,683,168.85</b>
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Financial Statements of

**TOWN OF REDCLIFF**

And Independent Auditors' Report thereon

Year ended December 31, 2019

## **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, 2019 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.

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Director of Finance and Administration

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Mayor





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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, 2019
- 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, 2019, 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 that serves as a flourish or underline.

Chartered Professional Accountants

Lethbridge, Canada

April 27, 2020

# TOWN OF REDCLIFF

## Statement of Financial Position

December 31, 2019, with comparative information for 2018

	2019	2018
<b>Financial Assets:</b>		
Cash and cash equivalents (note 3)	\$ 363,719	\$ 1,398,531
Trade and other receivables	4,238,276	1,730,007
Taxes and grants in place of taxes receivable (note 4)	2,738,439	2,959,179
Loans receivable (note 5)	1,255,714	215,281
Investments and marketable securities (note 6)	22,421,236	23,336,115
Land held for resale	923,473	983,095
Other inventories for resale	23,396	23,396
	<b>31,964,253</b>	<b>30,645,604</b>
<b>Financial Liabilities:</b>		
Accounts payable and accrued liabilities	878,852	701,050
Employee benefit obligation	197,258	181,751
Deferred revenue (note 9)	3,363,180	4,268,958
Long-term debt (note 10)	5,870,082	6,288,093
	<b>10,309,372</b>	<b>11,439,852</b>
<b>Net financial assets</b>	<b>21,654,881</b>	<b>19,205,752</b>
<b>Non-Financial Assets:</b>		
Tangible capital assets (note 8 and Schedule 6)	82,472,250	81,306,560
Prepaid expenses and deposits	62,661	47,152
Inventory held for consumption (note 7)	323,786	286,251
	<b>82,858,697</b>	<b>81,639,963</b>
Contingent liabilities (note 16)		
Subsequent events (note 19)		
<b>Accumulated surplus (note 12 and Schedule 3)</b>	<b>\$ 104,513,578</b>	<b>\$ 100,845,715</b>

See accompanying notes to financial statements.

# TOWN OF REDCLIFF

## Statement of Operations and Accumulated Surplus

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
Revenues:			
Net municipal taxes (Schedule 4)	\$ 5,922,170	\$ 5,628,900	\$ 5,497,767
User fees and sale of goods	5,073,335	5,464,151	5,503,132
Government transfers for operating (Schedule 1)	568,479	660,448	621,932
Investment income	235,000	670,873	507,946
Other	9,745	36,857	69,805
Rentals	173,300	201,909	184,804
Penalties and cost of taxes	47,000	97,858	52,699
Total operating revenue	12,029,029	12,760,996	12,438,085
Expenses (Schedule 5):			
Legislative	184,227	154,330	142,867
Administration	1,349,330	1,338,885	1,270,756
Protective services	1,705,498	1,863,200	1,462,826
Transportation services	3,581,169	3,238,265	3,250,349
Water, wastewater, and waste management	3,981,759	3,336,063	3,521,230
Public health and welfare	301,841	275,318	279,020
Planning and development	829,848	667,406	666,797
Recreation and culture	1,525,910	1,583,123	1,519,516
Total expenses	13,459,582	12,456,590	12,113,361
Excess (deficiency) of revenues over expenses from operations	(1,430,553)	304,406	324,724
Other:			
Government transfers for capital (Schedule 1)	4,424,388	3,363,457	396,807
Excess of revenues over expenses	2,993,835	3,667,863	721,531
Accumulated surplus, beginning of year	100,845,715	100,845,715	100,124,184
Accumulated surplus, end of year	\$ 103,839,550	\$ 104,513,578	\$ 100,845,715

See accompanying notes to financial statements.

# TOWN OF REDCLIFF

## Statement of Changes in Net Financial Assets

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
Excess of revenue over expenses	\$ 2,993,835	\$ 3,667,863	\$ 721,531
Acquisition of tangible capital assets	(3,586,112)	(4,616,593)	(787,531)
Amortization of tangible capital assets	3,544,300	3,407,337	3,354,614
Proceeds from disposal of capital assets	--	11,603	-
(Gain) loss on disposal of capital assets	(2,000)	31,963	-
	(43,812)	(1,165,690)	2,567,083
Acquisition of prepaid assets	-	(75,469)	(51,747)
Acquisition of prepaid expenses and deposits	-	(62,661)	(47,151)
Consumption of inventory	-	37,934	13,442
Use of prepaid expenses and deposits	-	47,152	62,240
	-	(53,044)	(23,216)
Change in net financial assets	2,950,023	2,449,129	3,265,398
Net financial assets, beginning of year	19,205,752	19,205,752	15,940,354
Net financial assets, end of year	\$ 22,155,775	\$ 21,654,881	\$ 19,205,752

See accompanying notes to financial statements.

# TOWN OF REDCLIFF

## Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Net inflow (outflow) of cash related to the following activities:		
Operating:		
Excess of revenues over expenses	\$ 3,667,863	\$ 721,531
Non-cash items included in excess of revenues over expenses:		
Amortization of tangible capital assets	3,407,337	3,354,614
Changes in non-cash assets and liabilities:		
Loss on disposal of tangible capital assets	31,963	-
Taxes and grants in place of taxes	(2,508,269)	296,308
Trade and other receivables	220,740	(92,920)
Loan receivable	(1,040,433)	150,312
Other inventory for resale	-	125
Inventory for consumption	(37,535)	(38,304)
Land held for resale	59,623	61,993
Employee benefit obligation	15,507	15,921
Deferred revenue	(905,779)	1,728,527
Prepaid expenses and deposits	(15,509)	15,088
Accounts payable and accrued liabilities	177,802	(555,460)
	3,073,310	5,657,735
Capital:		
Acquisition of tangible capital assets	(4,616,593)	(787,531)
Proceeds on disposal of tangible capital assets	11,603	-
Net change in cash from capital activities	(4,604,990)	(787,531)
Investing:		
Net acquisition of investments	914,879	(3,828,004)
Financing:		
Repayment of long-term debt	(418,011)	(484,527)
Changes in cash and cash equivalents during the year	(1,034,812)	557,673
Cash and cash equivalents, beginning of year	1,398,531	840,858
Cash and cash equivalents, end of year	\$ 363,719	\$ 1,398,531

See accompanying notes to financial statements.

# TOWN OF REDCLIFF

## Notes to Financial Statements

Year ended December 31, 2019

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### 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 controlled by the Town 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, 2019

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### 1. Significant accounting policies (continued):

(c) Use of estimates:

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities as at the date of the financial statements, and the reported amounts of revenue and expenses during the year. Significant areas requiring the use of management estimates relate to the determination of employee benefit plans, allowance for doubtful accounts, provision for contingencies and prior year tangible capital asset historical costs and related amortization.

(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, 2019

### 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, 2019

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### 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, 2019

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## 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 2020, 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 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.

# TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2019

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## 2. Recent accounting pronouncements:

### vi. 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.

### b) Adoption of new accounting standards

The Town has prospectively adopted the following standard effective January 1, 2019:

### 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. The adoption of this standard did not affect the financial statements.

# TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 3. Cash and cash equivalents:

	2019	2018
Cash	\$ 363,719	\$ 1,398,531
	\$ 363,719	\$ 1,398,531

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:

	2019	2018
Current taxes and grants in place of taxes	\$ 420,467	\$ 363,067
Local improvement taxes receivable	2,193,234	2,514,952
Arrears taxes	124,738	81,160
	\$ 2,738,439	\$ 2,959,179

## 5. Loans receivable:

	2019	2018
Redcliff Cypress Regional Waste Management Authority:		
- Capital	956,569	\$ 145,657
- Operating	32,826	38,136
Riverview Golf Club	266,319	31,488
	\$ 1,255,714	\$ 215,281

The Redcliff Cypress Regional Waste Management Authority – capital loan receivable was provided to the Authority to assist in the funding of its facility upgrades. 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 2.913%.

# TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 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 refinancing its debts and supporting its operation. The loan has regular scheduled payments and bears interest at 2.913%.

## 6. Investments:

	2019		2018	
	Amortized cost	Market value	Amortized cost	Market value
Short term notes and deposits	\$ 2,615,478	\$ 2,579,069	\$ 1,982,842	\$ 1,977,487
Corporate, government and government guaranteed bonds	19,805,758	20,009,777	21,353,273	20,554,731
	<u>\$22,421,236</u>	<u>\$22,588,846</u>	<u>\$ 23,336,115</u>	<u>\$ 22,532,218</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 2.11% to 3.30% with maturity dates from December 8, 2020 to March 4, 2031.

# TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 7. Inventory for consumption:

	2019	2018
General	\$ 83,378	\$ 44,122
Water supplies	240,408	242,129
	\$ 323,786	\$ 286,251

## 8. Tangible capital assets:

	2019	2018
Net book value:		
Construction in progress	\$ 3,142,126	\$ 258,377
Land	5,781,758	4,956,758
Land improvements	2,285,070	2,424,305
Buildings	21,523,256	21,742,718
Engineered structures	46,311,449	48,540,938
Machinery and equipment	2,149,770	2,206,078
Vehicles	1,278,821	1,177,386
	\$ 82,472,250	\$ 81,306,560



# TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 9. Deferred revenue:

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

	2019	2018
Provincial government transfers:		
Municipal sustainability initiative - Capital	\$ 2,174,138	\$ 3,576,051
Federal gas tax - Capital	814,773	402,323
Municipal policing assistance grant	61,176	61,176
Police officer grant	25,000	25,000
Enabling Accessibility Grant	-	30,050
Community Facility Enhancement Program	82,432	--
Fire Service Collaboration Study	31,810	--
	3,189,329	4,094,600
Other deferred revenue:		
Prepaid deposits	38,356	44,570
Prepaid property taxes	135,495	129,788
	\$ 3,363,180	\$ 4,268,958

Continuity of deferred revenue is as follows:

	2019	2018
Deferred revenue, beginning of year	4,268,958	\$ 2,540,431
Amounts received in the year:		
Operating	692,258	621,932
Capital	2,485,332	2,339,733
Other	173,851	174,358
	3,351,441	3,136,023
Amounts recognized in revenue during the year:		
Operating	(692,258)	(621,932)
Capital	(3,411,647)	(396,807)
Other	(153,314)	(388,757)
	(4,257,219)	(1,407,496)
Deferred revenue balance, end of year	\$ 3,363,180	\$ 4,268,958

# TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2019

## 10. Long-term debt:

	2019	2018
Tax supported debentures – capital	\$ 5,870,082	\$ 6,288,093

Principal and interest repayments are as follows:

	Principal	Interest	Total
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
2024	393,802	133,455	527,257
Thereafter	3,837,107	764,850	4,601,957
	\$ 5,870,082	\$ 1,592,537	\$ 7,462,619

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 (2018 – 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 2019 (5.09% for 2018). Debenture debt is issued on the credit and security of Town of Redcliff at large.

Interest on long term debt amounted to \$217,676 (2018 - \$215,650) 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, 2019

## 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:

	2019	2018
Total debt limit	\$ 19,141,494	\$ 18,657,128
Total long term debt	(5,870,082)	(6,288,093)
Debt limit unused	13,271,412	12,369,035
Debt servicing limit	3,190,249	3,109,521
Debt servicing	(627,357)	(635,423)
Amount of debt servicing unused	\$ 2,562,892	\$ 2,474,098

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, 2019

## 12. Accumulated surplus

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

	2019	2018
Reserves:		
Operating reserves:		
Operating contingency	\$ 176,182	\$ 153,611
Tax stabilization	517,419	500,475
ALARIE	-	45,824
Legal and labour	114,807	106,828
Silent auction	4,648	4,527
Community celebration (previous 100th anniversary)	94,089	95,154
Community initiative	195,143	169,498
Volunteer Appreciation Reserve	2,053	-
	1,104,341	1,075,917
Restricted surplus:		
Purchasing	5,283,332	4,703,000
Road maintenance	371,937	233,494
Storm system	149,452	135,275
Water system	5,533,188	4,274,968
Sanitary system	1,785,151	1,416,692
Garbage machine and equipment	1,181,815	1,151,152
Municipal reserve	63,025	61,389
Land development	2,210,198	2,694,177
Infrastructure capacity fee	21,920	20,445
Post construction engineering	140,909	137,252
	16,740,927	14,827,844
	17,845,268	15,903,761
Unrestricted surplus	10,066,142	9,923,487
	27,911,410	25,827,248
Equity in tangible capital asset	76,602,168	75,018,467
	\$ 104,513,578	\$ 100,845,715
	2019	2018
Equity in tangible capital assets:		
Tangible capital assets (Schedule 6)	\$ 137,497,542	\$ 133,047,621
Accumulated amortization (Schedule 6)	(55,025,292)	(51,741,061)
Loans related to capital assets	(5,870,082)	(6,288,093)
	\$ 76,602,168	\$ 75,018,467

# TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2019

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## 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, 2019

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## 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, 2019

## 14. Salary and benefits disclosure:

	Salaries (1)	Benefits and Allowances (2)	Total 2019	Total 2018
Mayor Kilpatrick	\$ 28,363	\$ 3,693	\$ 32,056	\$ 29,123
Councilor Gale	15,910	2,947	18,857	15,577
Councilor Crozier	15,910	747	16,657	14,951
Councilor Czember	16,210	1,624	17,834	16,364
Councilor Leipert	15,835	743	16,578	14,872
Councilor Solberg	15,835	1,297	17,132	14,478
Councilor Steinke	16,210	822	17,032	15,690
	\$ 124,273	\$ 11,873	\$ 136,146	\$ 121,055
Town Manager	\$ 140,331	\$ 33,111	\$ 173,442	\$ 145,090
Acting Town Managers (1) (Nov 12 – Dec 31, 2019)	1,298	262	1,560	9,405
Designated Officers (4 positions)	\$ 349,195	\$ 82,996	\$ 432,191	\$ 428,654

- 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, 2019

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## 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 265,813 people and about 421 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 9.39% (10.39% in 2018) of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 13.84% (14.84% in 2018) on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 8.39% (9.39% in 2018) of pensionable salary up to the year's maximum pensionable salary and 12.84% (13.84% in 2018) on pensionable salary above this amount.

Total current service contributions by the Town to the LAPP in 2019 were \$287,186 (2018 - \$296,234). Total current service contributions by the employees of the Town to the LAPP in 2019 were \$259,726 (2018 - \$270,323).

LAPP reported a surplus of \$3.5 billion in 2018 (2017 - \$4.84 billion in surplus).

## 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, 2019. 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, 2019

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## 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, 2019

## 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
2020	\$	21,190	\$ 1,708	\$	3,762	\$ 308	\$ 27,000	\$ 53,968
2021		21,190	1,708		3,762	308	27,000	53,968
2022		21,190	1,708		3,762	308	27,000	53,968
Total	\$	63,570	\$ 5,124	\$	11,286	\$ 924	\$ 81,000	\$ 161,904

## 19. Subsequent events:

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact.

At the time of approval of these financial statements, the entity has experienced the following indicators of financial implications and undertaken the following activities in relation to the COVID-19 pandemic:

- Mandatory working from home requirements for those able to do so
- Closure of facilities based on public health recommendations

At this time these factors present uncertainty over future cash flows, may cause significant changes to the assets or liabilities and may have a significant impact on future operations. An estimate of the financial effect is not practicable at this time.

# TOWN OF REDCLIFF

Notes to Financial Statements (continued)

Year ended December 31, 2019

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## **20. Budget:**

The budget information was approved by council on April 22, 2019.

## **21. Approval of financial statements:**

Council and Management approved these financial statements.

## **22. Comparative information:**

Certain comparative information has been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

# TOWN OF REDCLIFF

## Schedule 1 - Schedule of Government Transfers

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
Transfers for operating:			
Federal government	\$ 1,000	\$ 2,000	\$ 8,160
Provincial government	567,479	638,063	584,482
Other local government	-	20,385	29,290
	568,479	660,448	621,932
Transfers for capital:			
Provincial government	4,424,388	3,363,457	396,807
<b>Total government transfers</b>	<b>\$ 4,992,867</b>	<b>\$ 4,023,905</b>	<b>\$ 1,018,739</b>

# TOWN OF REDCLIFF

## Schedule 2 - Schedule of Segmented Disclosures

Year ended December 31, 2019, with comparative information for 2018

	General government	Protective services	Transportation services	Planning and development	Recreation and culture	Environmental services	Public health and welfare	Total 2019	Total 2018
Revenue:									
Net municipal taxes	5,628,900	-	-	-	-	-	-	5,628,900	5,497,767
User fees & sales of goods	60,369	120,264	7,000	399,702	314,442	4,521,096	41,278	5,464,151	5,503,133
Penalties, fees & permits	77,794	-	-	-	-	20,064	-	97,858	52,698
Investment income	670,873	-	-	-	-	-	-	670,873	534,961
Other	35,145	-	-	-	-	-	1,712	36,857	42,790
Rentals	-	144,000	-	57,909	-	-	-	201,909	184,804
Government transfers	73,625	411,292	1,784,349	-	753,288	858,695	142,656	4,023,905	1,018,739
	6,546,706	675,556	1,791,349	457,611	1,067,730	5,399,855	185,646	16,124,453	12,834,892
Expenses:									
Salaries & wages	666,166	401,291	603,416	320,217	689,028	1,033,799	127,981	3,841,898	3,755,790
Contract & general services	562,526	54,283	299,440	214,224	163,565	190,175	61,712	1,545,925	1,524,662
Goods & supplies	32,822	1,330,099	239,756	31,683	253,407	1,054,201	54,314	2,996,282	2,904,376
Transfers to local Boards	21,659	-	-	-	248,900	-	30,104	300,663	274,638
Long-term debt interest	3,896	35,842	88,961	-	-	86,951	-	215,650	235,608
Other expenses	148,835	-	-	-	-	-	-	148,835	63,673
	1,435,904	1,821,515	1,231,573	566,124	1,354,900	2,365,126	274,111	9,049,253	8,758,747
Excess (deficiency) of revenue over expenses, before amortization	5,110,802	(1,145,959)	559,776	(108,513)	(287,170)	3,034,729	(88,465)	7,075,200	4,076,145
Amortization expense	56,350	130,557	2,006,692	12,409	230,952	969,169	1,208	3,407,337	3,354,614
Excess (deficiency) of revenue over expenses	5,054,452	(1,276,516)	(1,446,916)	(120,922)	(518,122)	2,065,560	(89,673)	3,667,863	721,531

# TOWN OF REDCLIFF

## Schedule 3 - Schedule of Changes in Accumulated Surplus

Year ended December 31, 2019, with comparative information for 2018

	Unrestricted surplus	Restricted surplus	Equity in tangible capital assets	2019	2018
Balance, beginning of year	\$ 9,923,487	\$ 15,903,761	\$ 75,018,467	\$ 100,845,715	\$ 100,124,184
Excess of revenue over expenses	3,667,863	-	-	3,667,863	721,531
Unrestricted funds designated for future use	(3,227,580)	3,227,580	-	-	-
Restricted funds used for operations	69,942	(69,942)	-	-	-
Restricted funds used for tangible capital assets	-	(1,216,131)	1,216,131	-	-
Current year funds used for tangible capital assets	(3,470,623)	-	3,470,623	-	-
Disposal of TCA	113,728	-	(113,728)	-	-
Annual amortization expense	3,407,337	-	(3,407,337)	-	-
Long term debt – capital	(418,012)	-	418,012	-	-
Change in accumulated surplus	142,655	1,941,507	1,583,701	3,667,863	721,531
Balance, end of year	\$ 10,066,142	\$ 17,845,268	\$ 76,602,168	\$ 104,513,578	\$ 100,845,715

# TOWN OF REDCLIFF

## Schedule 4 - Schedule of Net Municipal Taxes

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
Taxation:			
Real property tax	\$ 7,610,567	\$ 7,608,211	\$ 7,473,743
Linear property tax	174,683	170,553	155,786
Local improvement tax	364,631	-	-
	8,149,881	7,778,764	7,629,529
Requisitions:			
Alberta School Foundation Fund	2,151,285	2,073,438	2,058,775
Cypress View Senior Foundation	75,454	75,454	72,554
Designated Industrial Properties	972	972	433
	2,227,711	2,149,864	2,131,762
Net municipal taxes	\$ 5,922,170	\$ 5,628,900	\$ 5,497,767

# TOWN OF REDCLIFF

## Schedule 5 - Schedule of Expenses by Object

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
Expenses by object:			
Salaries, wages and benefits	\$ 4,090,790	\$ 3,841,898	\$ 3,755,790
Contracted and general services	2,283,887	1,545,925	1,524,662
Provisions for allowances	6,925	1,467	9,597
Materials, goods and utilities	3,016,245	2,996,282	2,904,376
Transfers to boards and organizations	291,858	300,663	274,638
Bank charges	10,261	14,097	14,218
Interest on long-term debt	217,415	215,650	235,608
Amortization of tangible capital assets	3,544,301	3,407,337	3,354,614
Amortization of bond premiums/discount	(100)	101,308	39,858
Loss on sale of tangible capital assets	(2,000)	31,963	-
	\$ 13,459,582	\$ 12,456,590	\$ 12,113,361



# TOWN OF REDCLIFF

## Schedule 6 - Schedule of Tangible Capital Assets

Year ended December 31, 2019, with comparative information for 2018

	Construction in progress	Land	Land improvements	Buildings	Engineered structures	Machinery and equipment	Vehicles	2019	2018
Cost:									
Balance, beginning of year	\$ 258,377	\$ 4,956,758	\$ 2,985,581	\$25,918,189	\$ 91,347,740	\$ 4,844,409	\$2,727,190	\$133,038,244	\$132,260,090
Acquisition of tangible capital assets	2,883,749	825,000	-	363,700	-	247,029	297,115	4,616,593	787,531
Disposal of tangible capital assets	-	-	-	-	-	(95,383)	(61,912)	(157,295)	-
Balance, end of year	\$ 3,142,126	\$ 5,781,758	\$ 2,985,581	\$26,281,889	\$ 91,347,740	\$ 4,996,055	\$2,962,393	\$137,497,542	\$133,047,621
Accumulated amortization:									
Balance, beginning of year	-	-	\$ 561,276	\$ 4,175,472	\$ 42,806,800	\$ 2,665,800	\$1,522,335	\$51,731,683	\$ 48,386,447
Annual amortization	-	-	139,234	583,160	2,229,490	245,903	209,550	3,407,337	3,354,614
Accumulated amortization on disposals	-	-	-	-	-	(65,417)	(48,311)	(113,728)	-
Balance, end of year	\$ -	\$ -	\$ 700,510	\$ 4,758,632	\$ 45,036,290	\$ 2,846,286	\$1,683,574	\$ 55,025,292	\$ 51,741,061
Net book value of tangible									
capital assets	\$ 3,142,126	\$ 5,781,758	\$ 2,285,071	\$21,523,257	\$ 46,311,450	\$ 2,149,769	\$1,278,819	\$ 82,472,250	\$ 81,306,560
2018 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	

Financial Statements of

**REDCLIFF CYPRESS  
REGIONAL WASTE  
MANAGEMENT AUTHORITY**

And Independent Auditors' Report thereon

Year ended December 31, 2019

## **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, 2019 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.

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Director of Finance and Administration

---

Chairman of Redcliff Cypress Regional  
Waste Management Authority



KPMG LLP  
#500, 400 - 4th Avenue South  
Lethbridge AB T1J 4E1  
Canada  
Tel 403-380-5700  
Fax 403-380-5760

## 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, 2019
- 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, 2019, 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.

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 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 horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants

Lethbridge, Canada

April 27, 2020

# REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

## Statement of Financial Position

December 31, 2019, with comparative information for 2018

	2019	2018
Financial assets:		
Cash and cash equivalents (note 3)	\$ 3,463,046	\$ 1,445,468
Trade and other receivables	462,906	231,949
Investments and marketable securities (note 4)	1,575,608	1,759,396
	<u>5,501,560</u>	<u>3,436,813</u>
Financial liabilities:		
Accounts payable and accrued liabilities	825,544	510,533
Landfill post-closure liability (note 6)	1,053,443	953,443
Loan payable to Cypress County (note 10)	956,569	145,657
Loan payable to Town of Redcliff (note 10)	956,569	145,657
	<u>3,792,125</u>	<u>1,755,290</u>
Net financial assets	<u>1,709,435</u>	<u>1,681,523</u>
Non-financial assets:		
Tangible capital assets (note 5)	7,300,837	5,494,810
Inventory for consumption	7,770	6,351
	<u>7,308,607</u>	<u>5,501,161</u>
Subsequent event (note 12)		
Accumulated surplus (note 7)	<u>\$ 9,018,042</u>	<u>\$ 7,182,684</u>

See accompanying notes to financial statements.

# REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

## Statement of Operations and Accumulated Surplus

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
Revenue:			
Tonnage charge	\$ 1,890,903	\$ 3,399,378	\$ 2,015,088
Interest earned on reserve investment	40,000	109,065	50,933
Other revenue	20,870	36,730	37,258
Total revenue	1,951,773	3,545,173	2,103,279
Expenses:			
Administrative and management	479,738	522,157	425,824
Contracted engineering	275,000	210,826	246,611
Contracted services	126,000	118,400	63,363
Advertising	-	6,139	-
Fuel	120,000	156,854	96,915
Insurance	35,000	34,344	30,445
Interest on long-term debt	53,948	44,676	6,649
Office and general	49,600	68,999	17,610
Professional fees	11,500	9,326	3,723
Repairs and maintenance	75,500	89,470	73,284
Small tools and equipment	5,000	9,367	980
Utilities	8,600	7,808	5,741
Provision for landfill closure	100,000	100,000	100,000
Scale and equipment contract	35,000	34,145	3,797
Amortization	305,642	297,304	281,588
Total expenses	1,680,528	1,709,815	1,356,530
Excess of revenue over expenses	271,245	1,835,358	746,749
Accumulated surplus, beginning of year	7,182,684	7,182,684	6,435,935
Accumulated surplus, end of year	\$ 7,453,929	\$ 9,018,042	\$ 7,182,684

See accompanying notes to financial statements.



# REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

## Statement of Change in Net Financial Assets

Year ended December 31, 2019, with comparative information for 2018

	Budget	2019	2018
Excess of revenue over expenses	\$ 271,245	\$ 1,835,358	\$ 746,749
Acquisition of tangible capital assets	(3,715,000)	(2,103,332)	(115,824)
Amortization of tangible capital assets	305,642	297,304	281,588
Acquisition of inventory for consumption	--	(1,669)	(285)
Use of inventory for consumption	--	251	3,322
Change in net financial assets	(3,138,113)	27,912	915,550
Net financial asset, beginning of year	1,681,523	1,681,523	765,973
Net financial assets, end of year	\$ (1,456,590)	\$ 1,709,435	\$ 1,681,523

See accompanying notes to financial statements.

# REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

## Statement of Cash Flows

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash and cash equivalents provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 1,835,358	\$ 746,749
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	297,304	281,588
Provision for landfill closure	100,000	100,000
Accounts receivable	(230,957)	52,702
Inventory	(1,418)	3,037
Accounts payable and accrued liabilities	315,011	331,650
	2,315,298	1,515,726
Financing:		
Loan payable to Town of Redcliff	1,000,000	-
Loan payable to Cypress County	1,000,000	-
Repayment of due to Town of Redcliff	(189,088)	(143,187)
Repayment of due to Cypress County	(189,088)	(143,187)
	1,621,824	(286,374)
Investing:		
Purchase of tangible capital assets	(2,103,332)	(115,824)
Net disposal (purchase) of investment	183,788	(1,260,402)
	(1,919,544)	(1,376,226)
Increase (decrease) in cash and cash equivalents	2,017,578	(146,874)
Cash and cash equivalents, beginning of year	1,445,468	1,592,342
Cash and cash equivalents, end of year	\$ 3,463,046	\$ 1,445,468

See accompanying notes to unaudited financial statements.

# REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 2019

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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, 2019

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## 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, 2019

## 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, 2019

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### 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. Significant areas requiring the use of management estimates relate to the determination of employee benefit plans, allowance for doubtful accounts and amortization. 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, 2019

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## 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 2020, 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, 2019

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## **2. Recent accounting pronouncements:**

### **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 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.

### **6. 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 Town has prospectively adopted PS 3430 - Restructuring transactions effective January 1, 2019. 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. The adoption of this standard did not affect the financial statements.



# REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 2019

## 3. Cash and cash equivalents:

Cash and cash equivalents consist of:

	2019	2018
Petty cash	\$ 600	\$ 300
Short-term investments	1,718	2,245
Alberta Treasury Branch general account	3,460,728	1,442,923
	<u>\$ 3,463,046</u>	<u>\$ 1,445,468</u>

## 4. Investments:

	2019		2018	
	Amortized cost	Market value	Amortized cost	Market value
Short term notes and deposits	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000
Corporate, government and government guaranteed bonds -General Account	522,165	525,408	509,396	489,427
Corporate, government and government guaranteed bonds -Post Closure Account	1,053,443	1,056,323	-	-
	<u>\$ 1,575,608</u>	<u>\$ 1,581,731</u>	<u>\$ 1,759,396</u>	<u>\$ 1,739,427</u>

Short term notes and deposits – 2018 GICs matured in 2019, and were reinvested in bonds.

Corporate and government guaranteed bonds have effective interest rates ranging from 2.61% to 3.15% with maturity dates from June 1, 2022 to September 5, 2029.

# REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 2019

## 5. Tangible capital assets:

2019			
	Cost	Accumulated amortization	Net book value
Land	\$ 389,222	\$ -	\$ 389,222
Buildings	203,454	137,935	65,519
Equipment	3,049,765	1,164,539	1,885,226
Land improvements	3,873,226	1,115,788	2,757,438
Vehicles	370,116	38,166	331,949
Construction in progress	1,871,483	-	1,871,483
	\$ 9,757,266	\$ 2,456,428	\$ 7,300,837
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

## 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 \$1,053,443 for 2019 (2018 - \$953,443).

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, 2019

## 7. Accumulated surplus:

	Unrestricted surplus	Internally restricted surplus (ii)	Equity in tangible capital assets (i)	2019	2018
Beginning balance	\$ 262,210	\$ 1,716,978	\$ 5,203,496	\$ 7,182,684	\$ 6,435,935
Excess of revenue over expenses	1,835,358	--	--	1,835,358	746,749
Amortization of tangible capita	297,304	--	(297,304)	--	--
Principal repayment on loans	(378,176)	--	378,176	--	--
Purchase of tangible capital assets	--	(2,103,332)	2,103,332	--	--
Purchase of facility upgrade loan	2,000,000	--	(2,000,000)	--	--
Transfers	(2,413,442)	2,413,442	--	--	--
	\$ 1,603,254	\$ 2,027,088	\$ 5,387,700	\$ 9,018,042	\$ 7,182,684

### (i) Equity in tangible capital assets:

	2019	2018
Tangible capital assets	\$ 9,757,266	\$ 7,653,934
Accumulated amortization	(2,456,428)	(2,159,124)
Long-term debt	(1,913,138)	(291,314)
	\$ 5,387,700	\$ 5,203,496

### (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, 2019

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## 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, 2019, the Authority has \$956,569 (2018 - \$145,657) due to Cypress County and \$956,569 (2018 - \$145,657) due to the Town of Redcliff. These amounts are interest bearing at 2.913% (2018 - 1.725%). The interest paid in the current year to Cypress County was \$17,077.58 (2018 - \$4,983) and to the Town of Redcliff was \$17,077.58 (2018 - \$4,983). At December 31, 2019 the Town of Redcliff held cash of \$nil (2018 - \$nil) for the Authority. For additional information see Note 10 – Loans payable.

During the year, the Authority received tonnage revenue from the Town of Redcliff totaling \$160,377 (2018 - \$149,470) and from Cypress County totaling \$173,357 (2018 - \$151,793). 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 \$9,448 (2018 - \$10,645) tonnage charge from the Town of Redcliff, and \$8,347 (2018 - \$9,071) tonnage charge from Cypress County.

Included in payables is \$32,826 (2018 - \$38,136) 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. . Also included in payables is \$539,210 (2018 - \$376,004) that is due to the Town of Redcliff.

In the current year, there was \$nil (2018 - \$nil) 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, 2019, the Authority had trade accounts receivable of \$210,609 (2018 - \$93,663) due from four customers (2018 - three) representing approximately 51% (2018 - 41%) 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, 2019

## 10. Loans payable:

	2019		2018	
Loan to Cypress County	\$	956,569	\$	145,657
Loan to Town of Redcliff	\$	956,569	\$	145,657
	\$	1,913,138	\$	291,314

Principal and interest repayments are as follows:

	Principal		Interest		Total
2020	\$	177,539	\$	54,446	\$ 231,985
2021		182,748		49,237	231,985
2022		188,111		43,875	231,985
2023		193,630		38,355	231,985
2024		199,312		32,673	231,985
Thereafter		971,798		101,265	1,073,063
	\$	1,913,138	\$	319,851	\$ 2,232,989

The debenture debt consists of loans to Cypress County and the Town of Redcliff that bear interest at a rate of 2.913% (2018 – 1.725%). These loans mature in 2029. Interest on long term debt amounted to \$44,676 (2018 - \$6,649).

# REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 2019

## 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 Authority be disclosed as follows:

	2019	2018
Total debt limit	\$ 5,317,760	\$ 3,154,919
Total long-term debt	(1,913,138)	(291,314)
Debt limit unused	\$ 3,404,622	\$ 2,863,605

	2019	2018
Debt servicing limit	\$ 886,293	\$ 525,820
Debt servicing	(115,993)	(296,339)
Amount of debt servicing unused	\$ 770,300	\$ 229,481

## 12. Subsequent event:

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact.

At the time of approval of these financial statements, the entity has experienced the following indicators of financial implications and undertaken the following activities in relation to the COVID-19 pandemic:

- Mandatory working from home requirements for those able to do so
- Closure of facilities based on public health recommendations

At this time these factors present uncertainty over future cash flows, may cause significant changes to the assets or liabilities and may have a significant impact on future operations. An estimate of the financial effect is not practicable at this time.

## 13. Budget:

The budgeted information presented in these financial statements is based upon the 2019 operating and capital budgets approved by Council on September 6, 2018.

# REDCLIFF CYPRESS REGIONAL WASTE MANAGEMENT AUTHORITY

Notes to Financial Statements

Year ended December 31, 2019

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## 14. 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 Authority 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 Authority 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	Grazing Leases	Total
2020	\$ 5,750	\$ 2,480	\$ 8,230
2021	5,750	2,480	8,230
2022	5,750	2,480	8,230
Total	\$ 17,250	\$ 7,440	\$ 24,690

## 15. Approval of financial statements:

The Board and Management approved these financial statements.

**MINUTES OF THE REGULAR MEETING OF THE REDCLIFF TOWN COUNCIL  
MONDAY, APRIL 13, 2020 @ 7:00 P.M.**

<b>PRESENT:</b>	Mayor Councillors	D. Kilpatrick C. Czember (left at 7:21 p.m., returned at 7:23 p.m.), L. Leipert, E. Solberg, J. Steinke
	Councillors	C. Crozier, S. Gale (via Conference Call)
	Acting Municipal Manager and Director of Community & Protective Services	D. Thibault (left at 8:14 p.m., returned at 8:21 p.m.)
	Manager of Legislative & Land Services	S. Simon (left at 8:14 p.m., returned at 8:21 p.m.)
	Director of Planning & Engineering	J. Johansen (via Conference Call, left at 7:45 p.m.)
	Director of Public Services	C. Popick (left at 8:09 p.m.)
<b>ABSENT:</b>	Director of Finance & Administration	J. Tu

**1. GENERAL**

	Call to Order	<b>A)</b> Mayor Kilpatrick called the regular meeting to order at 7:07 p.m.
2020-0133	Adoption of Agenda	<b>B)</b> Councillor Steinke moved the Agenda be adopted as presented. - Carried.
2020-0134	Accounts Payable	<b>C)</b> Councillor Gale moved the accounts payables for the Town of Redcliff and Redcliff/Cypress Regional Waste Management Authority be received for information. - Carried.

**2. MINUTES**

2020-0135	Council meeting held March 23, 2020	<b>A)</b> Councillor Leipert moved the minutes of the Council meeting held on March 23, 2020 be adopted as amended. - Carried.
2020-0136	Shortgrass Library System Board meeting held January 15, 2020	<b>B)</b> Councillor Leipert moved the minutes of the Shortgrass Library System Board meeting held on January 15, 2020 be received for information. - Carried.

**3. BYLAWS**

2020-0137	Bylaw No. 1902/2020, Sanitary Sewer System Bylaw	<b>A)</b> Councillor Steinke moved Bylaw No. 1902/2020, Sanitary Sewer System Bylaw, be given first reading. - Carried.
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- 2020-0138 Bylaw No. 1903/2020 to amend Bylaw No. 1302/2002, Bylaw No. 1390/2004 & Bylaw No. 1425/2005 (000-200 Blocks of 3<sup>rd</sup> Street NW and 200 Block of 4<sup>th</sup> Street NW Sidewalk, Curb, Gutter and Paving Project)
- B)** Councillor Crozier moved Bylaw No. 1903/2020, to amend Bylaw No. 1302/2002, being the 000-200 Blocks of 3<sup>rd</sup> Street NW and the 200 Block of 4<sup>th</sup> Street NW Sidewalk, Curb, Gutter and Paving Project Bylaw and Bylaw No. 1390/2004, being a bylaw to amend Bylaw No. 1302/2002 and Bylaw No. 1425/2005 being a bylaw to amend Bylaw No. 1302/2002, be given first reading. - Carried.
- 2020-0139
- Councillor Solberg moved Bylaw No. 1903/2020, to amend Bylaw No. 1302/2002, being the 000-200 Blocks of 3<sup>rd</sup> Street NW and the 200 Block of 4<sup>th</sup> Street NW Sidewalk, Curb, Gutter and Paving Project Bylaw and Bylaw No. 1390/2004, being a bylaw to amend Bylaw No. 1302/2002 and Bylaw No. 1425/2005 being a bylaw to amend Bylaw No. 1302/2002, be given second reading. - Carried.
- 2020-0140
- Councillor Steinke moved Bylaw No. 1903/2020, to amend Bylaw No. 1302/2002, being the 000-200 Blocks of 3<sup>rd</sup> Street NW and the 200 Block of 4<sup>th</sup> Street NW Sidewalk, Curb, Gutter and Paving Project Bylaw and Bylaw No. 1390/2004, being a bylaw to amend Bylaw No. 1302/2002 and Bylaw No. 1425/2005 being a bylaw to amend Bylaw No. 1302/2002, be presented for third reading. - Carried Unanimously.
- 2020-0141
- Councillor Czember moved Bylaw No. 1903/2020, to amend Bylaw No. 1302/2002, being the 000-200 Blocks of 3<sup>rd</sup> Street NW and the 200 Block of 4<sup>th</sup> Street NW Sidewalk, Curb, Gutter and Paving Project Bylaw and Bylaw No. 1390/2004, being a bylaw to amend Bylaw No. 1302/2002 and Bylaw No. 1425/2005 being a bylaw to amend Bylaw No. 1302/2002, be given third reading. - Carried.
- 4. REQUEST FOR DECISION**
- 2020-0142 Lead Management Program
- A)** Councillor Gale moved to increase the 2020 water operating budget by \$10,000 for the 2020 lead program. Funding to be provided by the water reserve. - Carried.
- Councillor Czember left at 7:21 p.m.
- 2020-0143 Eastside Sewage Surge Tanks
- B)** Councillor Leipert moved Administration to move forward with the Eastside Sanitary Sewage Surge Tanks on 9<sup>th</sup> Avenue (alternate proposed option 2) and if necessary, after tendering the project for construction, make any budget increase requests to Council prior to the contract for construction being awarded. - Carried.
- Councillor Czember returned at 7:23 p.m.

- 2020-0144 Westside Redevelopment Plan **C)** Councillor Gale moved Administration to start the Westside Redevelopment Plan with a goal of completing the initial public consultation phase by the end of August 2020. - Carried.
- 2020-0145 Seniors Centre Roof Repair **D)** Councillor Leipert moved to award the Seniors Centre Roof Repair Project to Top Line. Further that the shingle option be selected at a cost of \$29,890.00. - Defeated.
- 2020-0146 Councillor Crozier moved to award the Seniors Centre Roof Repair Project to Top Line. Further that the metal roof option be selected at a cost of \$43,340.00. Further that Senior Centre Roof Repair Project budget be increased by \$4,000, with the additional funding coming from the purchasing reserve. - Carried.

## 5. POLICIES

- 2020-0147 Policy 037, Correspondence for Councillors and Delivery of Information Packages to Councillors **A)** Councillor Czember moved Policy No. 037, Correspondence for Councillors and Delivery of Information Packages to Councillors, be approved as presented. - Carried.
- 2020-0148 Policy 056, Public Notices and Press/Media Releases **B)** Councillor Crozier moved Policy No. 056, Public Notices and Press/Media Releases, be approved as presented. - Carried.
- 2020-0149 Policy 057, Bylaw Enforcement Policy **C)** Councillor Gale moved Policy No. 057, Bylaw Enforcement Policy, be approved as presented. - Carried.
- 2020-0150 Policy 061, Declarations **D)** Councillor Solberg moved Policy No. 061, Declarations, be approved as presented. - Carried.

## 6. CORRESPONDENCE

- 2020-0151 Gordon Memorial United Church  
Re: Cancellation of Blessing of the Bikes Event **A)** Councillor Gale moved correspondence from Gordon Memorial United Church received March 24, 2020 regarding the cancellation of the Blessing of the Bikes event on May 3, 2020 be received for information. - Carried.
- 2020-0152 APWA  
Re: National Public Works Week, May 17-23, 2020 **A)** Councillor Steinke moved correspondence from APWA dated March 9, 2020 regarding National Public Works Week, May 17-23, 2020, be received for information. - Carried.

## 7. OTHER

- 2020-0153 Municipal Manager Report to Council **A)** Councillor Steinke moved the Municipal Manager Report to Council April 13, 2020 be received for information. - Carried.

- 2020-0154 Landfill Graphs **B)** Councillor Leipert moved the Landfill Graphs to March 31, 2020 be received for information. - Carried.
- 2020-0155 Council Important Meetings & Events **C)** Councillor Czember moved the Council Important Meetings & Events April 13, 2020 be received for information. - Carried.

## 8. RECESS

Mayor Kilpatrick called for a recess at 7:45 p.m.

Director of Planning & Engineering left at 7:45 p.m.

Mayor Kilpatrick reconvened the meeting at 7:49 p.m.

## 9. IN CAMERA (Confidential Session)

- 2020-0156 Councillor Solberg moved to meet In Camera to discuss A) Utilities Matter under *FOIP* Sec. 23, 24, & 25, B) Utilities Matter under *FOIP* Sec. 24 & 25, C) Boards & Commissions under *FOIP* Sec. 17 & 24, and D) Personnel under *FOIP* Sec. 24 at 7:49 p.m. - Carried.

Pursuant to Section 197 (6) of the *Municipal Government Act*, the following members of Administration were in attendance in the closed meeting: Acting Municipal Manager and Manager of Legislative & Land Services for items A, B, and C, and Director of Public Services for items A and B.

Director of Public Services left at 8:09 p.m.

Acting Municipal Manager and Manager of Legislative & Land Services left at 8:14 p.m. and returned at 8:21 p.m.

- 2020-0157 Councillor Czember moved to return to regular session at 8:23 p.m. - Carried.
- 2020-0158 Councillor Gale moved to authorize Administration to purchase one (1) CCTV camera system consisting of the EnviroSight Rovver rX from Joe Johnson Equipment for \$119,690.62 excluding GST and including an additional two-year warranty on the camera system. The unit has a tentative delivery within 14 days from the order date. - Carried.
- 2020-0159 Councillor Crozier moved the raw water rate supplied to Riverview Golf Club remain at \$0.18 per cubic metre. - Carried.
- 2020-0160 Councillor Steinke moved to appoint Tammy Hillier to the Town of Redcliff Library Board with a term to expire December 31, 2021. - Carried.

**10. ADJOURNMENT**

2020-0161 Adjournment

Councillor Czember moved to adjourn the meeting at 8:26 p.m.  
- Carried.

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Mayor

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Manager of Legislative & Land Services

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

**DATE:** April 27, 2020

**PROPOSED BY:** Public Services Department

**TOPIC:** Bylaw 1902/2020, Sewer Bylaw

**PROPOSAL:** To consider adopting Bylaw 1902/2020, Sewer Bylaw as presented

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### **BACKGROUND:**

Administration has significantly revised and updated Bylaw 1218, Sewer Bylaw. Regulatory changes and system upgrades are now reflected in the revised bylaw. In addition, considerations are given for private sewer systems, illegal connections, and system design requirements. Disposal conditions and guidelines are added. Runoff measures for produced stormwater are also considered. Significant considerations are given to both the quality and quantity of wastewater disposed of, pre-treatment systems and components, system blockages, grease build-ups, and system protection considerations for both the users of the wastewater system, as well as the Town.

A summary of the changes includes:

- Correction of the formatting errors in section 15, 16, 38, 42, 48, 49, 51, 58, 62, and 65
- Spelling error in section 12
- Grammar error in section 39, 41
- Wording change in section 50 and 61

First reading for Bylaw 1902/2020, Sewer Bylaw, occurred on April 13<sup>th</sup>, 2020.

### **POLICY/LEGISLATION:**

- Bylaw 1218 Sewer Bylaw
- Environmental Protection and Enhancement Act R.S.A 2000 c. E-12 and all its regulations, as amended or replaced
- Alberta Private Sewage Systems Standard of Practice R.S.A. 2015, as amended or replaced.
- Municipal Government Act R.S.A. 2000 c.M.-26, as amended or replaced
- Provincial Offences Procedure Act, R.S.A. 2000 Chapter P-34, and its regulations, as amended or replaced
- Alberta Safety Codes Act, R.S.A 2000 c. S-1, and all its regulations, as amended or replaced
- Water Act, R.S.A 2000c.S-1, as amended or replaced
- Wastewater Systems Effluent Regulations, SOR/2012-139 as amended or replaced

### **STRATEGIC PRIORITIES:**

**Goal 4** The Town of Redcliff is effective in governance and public service delivery.

### **ATTACHMENTS:**

Bylaw 1902/2020, Sewer Bylaw

**OPTIONS:**

Give second and third reading to Bylaw 1902/2020, Sewer Bylaw as presented

**RECOMMENDATION:**

Option 1

**SUGGESTED MOTION(S):**

1. Councillor \_\_\_\_\_ moved Bylaw 1902/2020, being the Sewer Bylaw, be given second reading as amended.
2. Councillor \_\_\_\_\_ moved Bylaw 1902/2020, being the Sewer Bylaw, be given third reading.

SUBMITTED BY:

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

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

**BYLAW NO. 1902/2020  
OF THE TOWN OF REDCLIFF  
IN THE PROVINCE OF ALBERTA**

**A BYLAW OF THE TOWN OF REDCLIFF, IN THE PROVINCE OF ALBERTA, TO REGULATE THE USE OF PUBLIC AND PRIVATE SANITARY SEWAGE COLLECTION AND DISPOSAL SYSTEMS IN THE TOWN OF REDCLIFF.**

**WHEREAS** pursuant to the Municipal Government Act, R.S.A. 2000, Chapter M-26, Council may pass a Bylaw respecting the safety, health and welfare of people, and the protection of people and property,

**AND WHEREAS** it is deemed necessary to regulate the collection and disposal of sanitary sewage in the Town of Redcliff for the safety of the public,

**AND WHEREAS** the Town of Redcliff has constructed, operates and maintains a sanitary sewer collection system consisting of sanitary trunk lines, main lines, branch lines, lateral/service lines, lift stations and flow attenuation storage facilities,

**AND WHEREAS** it is deemed necessary for the safety of the public, safe operation of the sanitary sewage collection system, protection of the sanitary sewage collection system, protection of the environment and sustainability of the sanitary sewage collection system to regulate access to the sanitary sewage collection system and the quality and quantity of discharges into the sanitary sewage collection system, and control the use of the sanitary sewage collection system,

**NOW THEREFORE**, the Council of the Town of Redcliff in open meeting assembled, enacts as follows:

**PART 1  
SHORT TITLE & DEFINITIONS**

**SHORT TITLE**

- (1) This Bylaw may be cited as the "**Sanitary Sewer System Bylaw**" of the Town of Redcliff and shall be taken to apply within the municipal boundaries of the Town of Redcliff except as specifically provided for in this Bylaw.

**DEFINITIONS**

- (2) The following Acts and Regulations are referenced in this Bylaw and are referred to in this Bylaw by their short title as listed below:

	<b>Act or Regulation</b>	<b>Short Title</b>
(a)	Environmental Protection and Enhancement Act R.S.A 2000 c. E-12 and all its regulations, as amended or replaced	Environmental Protection and Enhancement Act

(b)	Alberta Private Sewage Systems Standard of Practice R.S.A. 2015, as amended or replaced	Private Sewage Systems Standard
(c)	Municipal Government Act R.S.A. 2000 c.M.-26, as amended or replaced	Municipal Government Act
(d)	Provincial Offences Procedure Act, R.S.A. 2000 Chapter P-34, and its regulations, as amended or replaced	Provincial Offences Procedure Act
(e)	Alberta Safety Codes Act, R.S.A 2000 c. S-1, and all its regulations, as amended or replaced	Safety Codes Act
(f)	Water Act, R.S.A 2000c.S-1, as amended or replaced	Water Act
(g)	Wastewater Systems Effluent Regulations, SOR/2012-139 as amended or replaced	WSER

(3) Any word or expression that is specifically defined in the Acts and Regulations listed in section (2) are adopted for the purposes of the interpretation and application of this Bylaw and have the same meaning under this Bylaw as defined in those statutes, unless otherwise specifically defined differently in this Bylaw or unless the context necessarily implies a different meaning.

(4) In this Bylaw:

- (a) **ACCREDITED LABORATORY** means a laboratory accredited by the Canadian Association for Laboratory Accreditation Inc., the Standards Council of Canada, or an accrediting body that is a signatory to the International Laboratory Accreditation Cooperation Mutual Recognition Agreement using the criteria and procedures in ISO/IEC/EN 17025: General Requirements for Competence of Calibration and Testing Laboratories.
- (b) **ADVERSE EFFECT** means the impairment of, or damage to, any one or more of the following:
  - (i) Human health or safety,
  - (ii) Property,
  - (iii) The environment,
  - (iv) The Sanitary Sewage Collection System.
- (c) **PRIVATE SEWER SYSTEM** means any system that is regulated under the Alberta Private Sewage Systems Standard of Practice.
- (d) **B.O.D.** (Denoting “Biochemical Oxygen Demand”) means the quantity of oxygen utilized in the biochemical oxidation of organic matter under standard laboratory procedure in parts per million by weight.
- (e) **BTEX** means the total of benzene, toluene, ethyl benzene, and xylenes.



- (f) **BYLAW ENFORCEMENT OFFICER** means a Person appointed by Council as a Bylaw Enforcement Officer for the Town or their designate.
- (g) **CAMPGROUND** means any area designated by Council as a site intended for use by camping accommodation units on a temporary basis.
- (h) **CLEAR WASTEWATER** means Wastewater that has the appearance of being free of FOG, Food Waste, Garbage, Hazardous Substances, Sanitary Sewage, Septage, Suspended Solids or any other substance that may cause an Adverse Effect.
- (i) **C.O.D.** (Denoting “Chemical Oxygen Demand”) means the quantity of oxygen utilized in the chemical oxidation of matter.
- (j) **COUNCIL** means the duly elected and sworn in Council of the Town.
- (k) **DOMESTIC WASTEWATER** means Wastewater generated from Premises as a result of human living processes, including cooking, cleaning, washing, drinking, or other domestic activities.
- (l) **DIRECTOR** means the Director of Public Services, and/or the Director of Planning and Engineering as the context requires.
- (m) **DWELLING UNIT** means self-contained Premises occupied or intended to be occupied as a separate place of residence, including, but not limited to a single-family home, mobile home, townhouse, apartment or condominium and Premises within a duplex, triplex, or fourplex.
- (n) **DISPOSE** means the dumping, discharging, throwing, dropping, discarding, abandoning, spilling, leaking, pumping, pouring, emitting, or emptying of any substance or material.
- (o) **EFFLUENT METER** means a device that measures the volume of Wastewater released into the Town’s Wastewater System.
- (p) **FOG** (Fats, Oils, Grease) means organic matter extracted by n-hexane using the partition gravimetric procedure. It measures the volume of fats, oils, and Grease found in the Wastewater.
- (q) **FOUNDATION DRAINAGE** means water collected beneath the surface of the ground by a foundation drain, weeping tile, or any other groundwater collection system.
- (r) **FOOD WASTE** means solid wastes from the preparation, cooking, and dispensing of food, and from the handling, storage, and sale of produce.
- (s) **GARBAGE** means material that is discarded by humans, usually due to a perceived lack of utility. The term generally does not encompass bodily waste products, purely liquid or gaseous wastes, nor toxic waste products. Waste, trash, rubbish, or refuse are similar terms.
- (t) **GREASE** means material recovered as Grease using the method set out in the latest edition of “Standard Methods” of the American Public Health Association.
- (u) **HAZARDOUS SUBSTANCE** means a substance that is either a Hazardous Substance or a hazardous waste or has the properties of hazardous waste as described in the Environmental Protection and Enhancement Act.

- (v) **HEALTH OFFICER** means the Medical Officer of the Local Health Authority, Alberta Health Services Representative, or any Person to whom may be delegated a duty.
- (w) **IC PREMISE** means industrial or commercial Premises.
- (x) **INDUSTRIAL WASTEWATER** means any water or Wastewater stream from industrial processes. Also includes a liquid waste from an industrial process that uses water as the primary suspending media or solute.
- (y) **MANAGER** means a Person appointed to the position of Chief Administrative Officer for the Town by Council and known as the Municipal Manager.
- (z) **NATURAL OUTLET** means any outlet into a Water Course, pond, ditch, or lake, or other body of surface or ground water.
- (aa) **NON-RESIDENTIAL PROPERTY** means any property other than residential property.
- (bb) **OWNER** in the context of this Bylaw means a Person who is one or more of the following:
  - (i) Registered Owner of the land.
  - (ii) Registered title holder of a Premises.
- (cc) **PEACE OFFICER** means Peace Officer as defined in Provincial Offences Procedure Act.
- (dd) **PERSON** means any corporation, firm, partnership, association, society, registered company, trustee, legal representative, proprietorship, administrator, executor, agent, as well as a natural Person.
- (ee) **pH** means the logarithm of the reciprocal of the weight of hydrogen ions in moles per litre of solution and denotes alkalinity or acidity.
- (ff) **PREMISE** means any one of more of the following:
  - (i) Land,
  - (ii) Building(s) or structure(s),
  - (iii) Both (i) and (ii),
  - (iv) Part of (i) and (ii).
- (gg) **PROPERLY SHREDDED FOOD WASTE** means the waste from the preparation, cooking or dispensing of food that has been shredded to such a degree that all particles will be carried freely under the flow conditions normally prevailing in public sewers, with no particles greater than 6 mm in any dimension.
- (hh) **PROPRIETOR** means the Owner, tenant, or occupant of a property or part of a property or their agent or representative and includes any Person in charge thereof or any Person who controls, manages, governs or directs the activity carried on therein.
- (ii) **QUALIFIED PERSON** means a Person recognized by the government of Alberta with the training, experience and skill to be able to take professional responsibility and liability for the work they undertake or oversee. Examples are Professional

- Engineers, Professional Biologists, and Wastewater Operators working in their area of expertise.
- (jj) **RESIDENTIAL PROPERTY** means property consisting of one or more Dwelling Units.
- (kk) **RELEASE** means:
- (i) To directly or indirectly conduct a substance to the Wastewater System or a watercourse by spilling, discharging, disposing of, abandoning, depositing, leaking, seeping, pouring, draining, emptying, or by any other means; or,
  - (ii) A spill, discharge, disposal, abandonment, deposit, leak, seep, pour, drain, or emptying of a substance into the Wastewater System or a watercourse.
- (ll) **REMEDIAL ORDER** means a Remedial Order written pursuant to the Municipal Government Act.
- (mm) **RESTAURANT** means a place where food and/or beverages are prepared and sold through a commercial enterprise for the purpose of consumption.
- (nn) **SANITARY SEWAGE** means a combination of the water-carried wastes from residences, business buildings, institutions, and industrial establishments that meet the requirements specified in this Bylaw for release into the Sanitary Sewer System.
- (oo) **SANITARY SEWER SYSTEM** means all facilities for pumping, transporting, conducting, storing, treating, and disposing of Sanitary Sewage. Like terms are Sanitary Sewer, Sewage Works, Wastewater System, and Sewerage.
- (pp) **SEPTAGE** means Wastewater removed from a cesspool, septic tank system, privy vault, privy pit, chemical toilet, or other Wastewater holding structure.
- (qq) **STORM WATER** means runoff generated that is the direct result of snowfall, rainfall, hail, or any other natural precipitation or runoff that results from the melting of snow or ice.
- (rr) **STORM WATER DRAINAGE SYSTEM** means the system for collecting, storing, treating, transporting, or disposing of storm drainage, but does not include plumbing or service connections into Premises.
- (ss) **SUSPENDED SOLIDS** means solids that either float on the surface of, or are in suspension in, water, sewage, or other liquids and which are removable by laboratory filtering.
- (tt) **TOWN** means the municipal corporation of the Town of Redcliff or the area contained within the Town boundaries as the context requires.
- (uu) **BRANCH LINE** means the part of the sewer system that receives lateral household connections that then carries the Wastewater to subsequent Trunk Lines.
- (vv) **LATERAL LINE** means the pipe conveying Wastewater from an individual building to a Branch Line.
- (ww) **TRUNK LINE** is a sanitary sewer line that carries the collected sewage from one or more Branch Lines and that the connection of Lateral Lines is not permitted.

- (xx) **WASTE RESIDUE** means all substances removed from Wastewater by a treatment process.
- (yy) **WASTEWATER** means the composite of water and water-carried substances released from Premises or from any other source.
- (zz) **WASTEWATER INFORMATION REPORT** means a report containing information for the purpose of evaluating releases from a Premise.
- (aaa) **WASTEWATER SURCHARGE** means an additional charge levied pursuant to the provisions of this Bylaw.
- (bbb) **WASTEWATER TREATMENT FACILITY** means a facility that stores, treats, and disposes of wastewater, but which is not part of the Sanitary Sewer System operated by the Town.
- (ccc) **WATER COURSE** means a channel in which a flow of water occurs, either continuously, or intermittently and may be either natural or manmade.

## **PART 2 REGULATIONS**

### **COMMON**

- (5) No Persons shall place, deposit, or permit to be deposited in any substance, liquid, or solid that is unauthorized and includes items in section (40), upon public or private property, in Water Courses within the Town, or in any area under the jurisdiction of the Town.
- (6) No Persons shall place, deposit, or permit to be deposited in any manner: Sanitary Sewage, wastewater, industrial waste, or other polluted waters, upon public or private property or in a Water Courses within the Town, or in any area under the jurisdiction of the Town.
- (7) The Owner of every Premise used for human occupancy, employment, recreation, commercial business, industrial business, or other purpose, situated within the Town is required to at their expense:
  - (a) Install suitable plumbing system therein for the collection of Sanitary Sewage in accordance with the provisions of the Safety Codes Act and Regulations.
  - (b) Dispose of Sanitary Sewage that is collected from the plumbing system of the Premises into either:
    - (i) The Town's Wastewater System,
    - (ii) A private Wastewater System.
- (8) No Person shall dispose of any substance into the plumbing system of a Premises prior to the plumbing system having a connection installed to either the Town's Wastewater System or a private Wastewater System.
- (9) The Town's Sanitary Sewer System shall be from the property line or in the case of a where the sewer main is in a utility right-of-way from the boundary of the utility right-of-way to the Sanitary Sewer System in the road right-of-way or utility right-of-way.

- (10) A private plumbing system of a Premise shall be from the property line or in the case of a where the sewer main is in a utility right-of-way from the boundary of the utility right-of-way to any facility that generates sewage of the Premise.
- (11) No statement contained in this Bylaw shall be construed to interfere with any additional requirements that may be imposed on the construction, operation, or maintenance of a private Wastewater Treatment Facility or Private Sewage Disposal by the Federal government, Provincial government, or the Town.

### **REQUIRED REQUIRED USE OF THE TOWN'S SANITARY SEWER SYSTEM**

- (12) The Owner of every Premise is required to dispose of Sanitary Sewage at their expense:
  - (a) To the Town's Sanitary Sewage System,
  - (b) Install facilities to connect plumbing system located on a Premise directly to the Town's Sanitary Sewage System,
  - (c) Extend the Town's Sanitary Sewage System as required by the Director to provide Sanitary Sewage service to the Premise.

### **PRIVATE SEWAGE DISPOSAL**

- (13) Where in the opinion of the Director it is impractical and/or is cost prohibitive to require a Premise to connect to the Town's Sanitary Sewage System the Director: may give the Owner of the Premise a written waiver from the requirement to connect to the Town's Sanitary Sewage System, which will be subject to the following conditions:
  - (a) The Owner of the Premise shall install a Private Sewage Disposal that complies with the provisions of this Bylaw and applicable legislation and regulations relating to the Alberta Private Sewage Systems Standard and the Safety Codes Act and Regulations,
  - (b) The Owner of the Premise shall comply with all the Director's requirements relative to the Private Sewage Disposal System including but not limited to:
    - (i) Providing plans for the Director's written approval prior to commencement of construction of the design, installation, operation, decommissioning, and reclamation of the Private Sewage Disposal System prepared by a Qualified Person,
    - (ii) Certification of the installation of the Private Sewage Disposal System by a Qualified Person,
    - (iii) Submit an annual report, or when requested by the Director, of the operation of the Private Sewage Disposal System including maintenance, system cleaning, Septage removal, and repairs.
  - (c) The Owner of the Premise shall operate and maintain the private sewage disposal facilities in full compliance to all current applicable legislation and regulation including but not limited to the Alberta Private Sewage Systems Standard, the Environmental Protection and Enhancement Act, and the Director's requirements at all times with no expense to the Town,

- (d) When a Private Sewage Disposal System is decommissioned and reclaimed, the Owner of the Premise shall provide the Director a report on the decommissioning and reclamation prepared by a Qualified Person.
- (14) All Premises located in the Town at the time of passing this Bylaw that have a Private Sewage Disposal System have a waiver to not connect to the Town's Sanitary Sewage System.
- (15) If all conditions or requirements by the Director laid out in section ~~(13)(13)~~(13) are not complied with, the Director may, considering the severity of the breach of compliance, do any of the following:
  - (a) Issue a Fine as per Schedule A,
  - (b) Issue a Remedial Order,
  - (c) Suspend the written approval(s) laid out in section ~~(13)(b)(i)~~(13)(b)(i) for a time period determined by the Director,
  - (d) Revoke the waiver from the requirement to connect to the Town's Sanitary Sewage System approval laid out in section ~~(13)(13)~~ and require the Owner of the Premise to connect to the Town's Sanitary Sewage System as laid out in section **Error!** **Reference source not found.**(12)(c).
- (16) Where the Director takes any action pursuant to subsection ~~(15)~~(15), the Director will notify the Owner of the Premise of the action and the reasons for it in writing.
- (17) A suspension or revocation issued by the Director may be appealed to the Manager no later than 14 days after the date of which the suspension or revocation was issued.
- (18) When in the opinion of the Director it becomes practical and the costs are reasonable for the Premises served by a private sewage disposal to connect to the Town's Sanitary Sewage System, the Director shall notify the Owner of the Premises in writing:
  - (a) The waiver issued pursuant to section (13) will be revoked by a specified date not less than sixty days from the issuance of the written notice,
  - (b) To connect to the Town's Sanitary Sewage System prior to the date the waiver is revoked pursuant,
  - (c) Pay for all or part of the costs to extend the Town's Sanitary Sewage System as required by the Director to provide Sanitary Sewage service to the Premise.

## **OPERATION AND MAINTENANCE**

- (19) The Town shall operate and maintain the Town's Sanitary Sewer System.
- (20) The Owner of a Premise shall operate and maintain the private plumbing system of the Premise.
- (21) A Person is required to report to the Town any connection or equipment located on a Premise that does not comply with the Safety Codes Act and/or this Bylaw.
- (22) No Person shall uncover, expose, make any connections with or opening into, use, alter, or disturb the Town's Sanitary Sewage System or appurtenances thereof unless authorized by the Director.

- (23) Any Person desiring to connect their Premise(s) to the Town's Sanitary Sewage System shall make an application to the Director and pay for all costs to install the connection to the Town's Sanitary Sewer System. The Director may order:
- (a) The Owner of a Premise at their expense to provide:
    - (i) A design for the connection to the Town's Sanitary Sewer System at a suitable location,
    - (ii) Certification by a Qualified Person that the permanent connection has been completed as per the design,
    - (iii) 7 days notification to allow the Director to schedule Town Personnel to witness the connection.
  - (b) The Director, at their discretion may offer for the Town to install the connection to the Town's Sanitary System at the expense of the Owner of the Premise.
- (24) In the event there are any outstanding issues relating to any unresolved utility or property related matter, administration may at their discretion withhold the installation of any service connection to a parcel and refer the matter to Council for consideration.
- (25) Unless specifically authorized by Council, only one (1) sewer service connection shall be permitted for any legal parcel.
- (26) All service connections to a Premises from the Town's Sanitary Sewage System:
- (a) Will be tied into the nearest sanitary line,
  - (b) Laid out to at least the property line,
  - (c) Connection to the Town's Sanitary Sewage System from the Premise shall be done without crossing property boundaries other than to an abutting road or utility right-of-way where the Town's Sanitary Sewage System is located.
- (27) All plumbing and service lines on a Premise shall be constructed by the Owner of the Premise at their expense to the requirements of this Bylaw and the Safety Codes Act as applicable.
- (28) Installation of all plumbing and service lines on a Premise require permits under the Safety Codes Act.
- (29) When any connection to the Town's Sanitary Sewer System is being discontinued, the Owner of the Premise or his agent shall:
- (a) Notify the Director in writing,
  - (b) Permanently disconnect from the Town's Sanitary Sewer System at the expense of the Owner of the Premise as required by the Director. The Director may order the Owner of a Premise to provide:
    - (i) A design for the permanent disconnection from the Town's Sanitary Sewer System at a suitable location to prevent sewage being released into the soil, or dirt and groundwater from entering the Town's Sanitary Sewer System,
    - (ii) Certification by a Qualified Person that the permanent disconnection has been completed as per the design,

- (iii) 7 days notification to allow the Director to schedule Town Personnel to witness the disconnection.
- (c) The Director, at their discretion may offer for the Town to disconnect the connection to the Town's Sanitary System at the expense of the Owner of the Premise.

### **LIMITATION OF THE TOWN'S LIABILITY**

- (30) The Town is not liable for damages or loss by any Person due to the operation of the Town's Sanitary Sewage System, unless such damage is directly due to the negligence of the Town or its employees. The Town will not be liable for damages resulting from any of the following:
  - (a) Settlement of an excavation or trench made for the purpose of installing, maintaining, or repairing any part of the Wastewater System on private property,
  - (b) Break of a Wastewater connection, lateral, branch, trunk, or main,
  - (c) Disruption of the Town's Sanitary Sewage System for the repair or maintenance of the Wastewater System,
  - (d) Disruption of the Town's Sanitary Sewage System in the event of an emergency.

### **RUNOFF**

- (31) No Person shall release any Wastewater into the Town's Sanitary Sewer System unless:
  - (a) The Person submits an applicable laboratory analysis and obtains written permission from the Director,
  - (b) The Clear Wastewater is Foundation Drainage that was connected to the Wastewater System before 1980, unless the system was designed and approved by the Town for connection to the Town's Sanitary Sewer System.
- (32) No Person shall discharge or cause to be discharged any generated stormwater, surface water, groundwater, roof run off, sub-surface drainage, weeping tile systems, cooling water, or industrial water to the Town's Sanitary Sewer System. If a connection already occurs, or is required, the Director may on individual application, authorize such discharge, including water quality compliance and monitoring, in addition to any other required provisions.
- (33) The Owner of the Premises shall not connect roof leaders, eaves troughs, downspouts, or any other form of a storm drainage system to the Town's Sanitary Sewer System.
- (34) Stormwater and all other unpolluted drainage shall be discharged to such systems that are specifically designated as storm drainage systems that convey the generated stormwater to a treatment pond or Natural Outlet approved by the Director.
- (35) No weeping tile, Foundation Drainage, storm drainage system, or sump pump system shall be connected to the Town's Sanitary Sewer System unless approved in writing by the Director.



**QUALITY OF DISCHARGES TO THE TOWN'S SANITARY SEWAGE SYSTEM**

- (36) No Persons shall place anything or any substance into the Town's Sanitary Sewer System that may:
- (a) Create an Adverse Effect to the Town's Sanitary Sewer System,
  - (b) Can interfere with the operation of the Town's Sanitary Sewer System,
  - (c) Cause a violation with respect to the Town's operating approvals.
- (37) The following are characteristics the Town has determined may create an Adverse Effect, interfere with the operation and/or may cause a violation with respect to operating approvals of the Town's Sanitary Sewer System and discharges exceeding these limits to the Town's Sanitary Sewer System are a violation of this Bylaw:
- (a) A five-day B.O.D. greater than 300mg/l,
  - (b) Containing more than 300mg/l Suspended Solids,
  - (c) Containing more than 100mg/l of fat, oil or Grease either singly or in combination,
  - (d) Containing more than 600mg/l chemical oxygen demand (C.O.D.),
  - (e) Containing more than 10mg/l total phosphorus,
  - (f) Containing more than 50mg/l total Kjeldahl nitrogen,
  - (g) Liquid or vapour having a temperature higher than 62 degrees Celsius.
- (38) The Director may require greater restrictions than are specified in section ~~(37)~~(37), if in his/her opinion such a limitation is necessary based on the load capacity of the sewage treatment facilities. Any Person so restricted may appeal the limits established by the Director to the Municipal Manager, who shall hear the appellant and the Director or agent of either, together with other technical or expert witnesses, as the Municipal Manager shall deem appropriate.
- (39) The following are substances the Town has determined ~~may~~ may create an Adverse Effect, interfere with the operation and/or may cause a violation with respect to operating approvals of the Town's Sanitary Sewer System and the discharge of such to the Town's Sanitary Sewer System is a violation of this Bylaw:
- (a) Any explosive substance including gasoline, diesel, oil, benzene, liquid propane, naphtha, fuel oil, solvents, petroleum products, or any other flammable or explosive liquids, fuel, solvent, or gas,
  - (b) Ashes, cinders, sand, potters clay, mud, straw, shavings, metal, glass, rags, feathers, tar, plastics, wood, unground Food Wastes, Garbage, any solids, or viscous substance capable of causing any obstruction to the flow of Wastewater through the Wastewater System,
  - (c) Animal waste including:
    - (i) Any paunch manure or intestinal contents from horses, cattle, sheep or swine,
    - (ii) Animal hooves, toenails, or bone scraps,
    - (iii) Animals intestines or stomach casings,

- (iv) Bones,
  - (v) Hog bristles,
  - (vi) Hides or parts thereof,
  - (vii) Animal fat or flesh in particles larger than will pass through a 6 mm screen,
  - (viii) Horse, cattle, sheep, or swine manure,
  - (ix) Poultry entrails, heads, feet, feathers, or eggshells,
  - (x) Fleshing material and hair resulting from tanning operations.
- (d) Contains a substance that is above the approved concentration limit as described in Schedule B,
- (e) Any substance containing hydrogen sulphide, carbon disulphide, or any other sulfur compounds,
- (f) Any Wastewater that:
  - (i) Has a pH of less than 5.5 or greater than 9.5,
  - (ii) Has a temperature in excess of 70 degree Celsius,
  - (iii) Contains radioactive materials,
  - (iv) Is corrosive or toxic Wastewater that causes or will cause an Adverse Effect,
  - (v) Contains biological substances,
  - (vi) Contains unused or waste pharmaceuticals,
  - (vii) Contains unused or waste chemical substances,
  - (viii) Contains Hazardous Substances,
  - (ix) Contains pesticides,
  - (x) Contains herbicides,
  - (xi) Contains insecticides,
  - (xii) Grit removed from IC Premises including car wash establishments, automobile garages, and Restaurant sumps.
- (g) Any noxious odorous gas or substance capable of creating a public odour nuisance,
- (h) The following products:
  - (i) Paper Towel,
  - (ii) Cosmetic wipes,
  - (iii) Baby wipes,
  - (iv) Rags,
  - (v) Feminine Hygiene Products,
  - (vi) Dental floss,
  - (vii) Contact lenses,

- (viii) Condoms,
- (ix) Cotton swabs,
- (x) Diapers,
- (xi) Tissues,
- (xii) Medication,
- (xiii) Hair,
- (xiv) Cigarette butts,
- (xv) Cooking Grease and oil,
- (xvi) Kitty litter,
- (xvii) Band aids,
- (xviii) Bleach,
- (xix) Paint,
- (xx) Mop heads,
- (xxi) Dusting products,
- (xxii) Floor cleaning wipes,
- (xxiii) Cooking oil,
- (xxiv) Cooked Bacon/animal fat,
- (xxv) Wax,
- (xxvi) Candles,
- (xxvii) Flushable Wipes.

#### **QUANTITY (VOLUME OF WASTEWATER)**

- (40) No Person shall discharge or cause to be discharged into the Town's Sanitary Sewer System a greater volume than two thousand eight hundred (2,800) cubic meters per month without obtaining a license so to do from the Director, but no such license be given by the Director until:
- (a) Such a Person has made application in writing for permission to discharge industrial, factory waste, or sewage into a Wastewater System within, or entering, the Town Wastewater System;
  - (b) Such applicant shall have given the chemical and physical analysis, quantity, and volume of discharge, in addition to any other detailed information that is required. If applicable, information relating to any proposed pre-treatment before discharge must be included; and
  - (c) The application has been formally approved in writing by the Director.
- (41) An observation/sampling location accessible to the Town must be installed on every commercial, horticultural, and industrial wastewater connection to the Town's Sanitary

Sewer System. The Director will require the observation/sampling location to have an approved sewage flow metre installed for any of the following:

- (a) Connection to the Town's Sanitary Sewer System from a Premise where the discharge exceeds the quantity specified in section (40),
- (b) It is evident that the peak flow into the Town's Sanitary Sewer System causes the service pipe to flow full at any time as observed at the observation/sampling location. The observation can be made by direct observation of flows, measured elevation of fluid levels or visual evidence provided by residuals left on the observation/sampling station of high fluid level,
- (c) Any connection where it is evident through investigation that peak flows or large flows from any premises are causing capacity issues in the Town's Sanitary Sewer System.

### **PRE-TREATMENT**

- (42) Where a Premise may discharge Wastewater to the Town's Sanitary Sewer System that exceeds the characteristics specified in section ~~(37)~~(37) or the Director has imposed limits as specified in section ~~(38)~~(38) or substances specified in section ~~(39)~~(39) or any other characteristic, substance, or peak discharge that would place the Premise or Person in violation of section ~~(36)~~(36) the Director shall require the installation of pre-treatment facilities on the Premise.
- (43) The pre-treatment facilities shall be installed as follows:
  - (a) Oil/sand interceptors shall be provided on private property for all:
    - (i) Commercial garages,
    - (ii) Gasoline service stations,
    - (iii) Fuel transfer stations,
    - (iv) Automobile and/or truck washing establishments,
    - (v) Other types of businesses where in the opinion of the Director they are necessary for the proper handling of liquid waste containing any flammable wastes, sand and other harmful ingredients or Grease in excessive amounts.
  - (b) Grease traps shall be provided on private property for all:
    - (i) Restaurants,
    - (ii) Commercial kitchens,
    - (iii) Bakeries,
    - (iv) Food processors,
    - (v) Other types of businesses where in the opinion of the Director they are necessary for the proper handling of liquid waste containing Grease in excessive amounts.

- (c) Where in the opinion of the Director a Premise is discharging substances that cannot be effectively be dealt with by oil/sand interceptors and/or Grease traps the Director will require the Owner of the Premise at their own expense to provide:
  - (i) A Wastewater information report outlining the characteristics and substances in the Wastewater,
  - (ii) Plans prepared by a Qualified Person for pre-treatment of the Wastewater to meet the requirements for discharge to the Town's Sanitary Sewer System for approval of the Director,
  - (iii) Installation of the pre-treatment facilities as approved by the Director,
  - (iv) Certification from a Qualified Person that the pre-treatment system has been installed as per design and that testing results demonstrate that the discharges to the Town's Sanitary Sewer System meet or exceed the requirements.
- (44) Oil/sand interceptors and Grease traps are not required for private living quarters or Dwelling Units unless it is demonstrated that the private living quarters or Dwelling Unit is the source of a substance causing a violation of section (36).
- (45) All oil/sand interceptors and Grease traps shall be:
  - (a) Of a type and capacity as to conform to legislated standards,
  - (b) Shall be located as to be readily and easily accessible for cleaning and inspection,
  - (c) Shall be maintained by the Owner, at his expense, in continuously efficient operation at all times.
- (46) Where pre-treatment facilities are required pursuant to section (43)(c) the Owner of the Premises at his own expense shall:
  - (a) Maintain the pre-treatment system continuously in satisfactory and effective operation,
  - (b) Conduct regular testing of the discharges to the Town's Sanitary Sewer System to confirm the discharges meet or exceed the requirements,
  - (c) Keep the pre-treatment system up to date with all current legislation and regulations with respect to the quality of Wastewater disposed to the Town's Sanitary Sewer System, disposal of other wastes from the pre-treatment system, testing, and other regulatory requirements.
  - (d) Provide the Director on an annual basis with a report prepared by a Qualified Person confirming the pre-treatment system is working as required and that the Owner of the Premise is following all legislation, regulations, and requirements of the Director.
- (47) Where the installation of pre-treatment is required by sections (42) and (43), the Owner of the Premise, shall at his expense install a sampling, and measuring point at or near the location where the private plumbing system and the Town's Sanitary Sewer System connect to facilitate observation, sampling and measurement of the Wastewater from the Premise. The sampling point shall be:

- (a) A manhole with a minimum diameter of 1200mm,
  - (b) Located on the Premise,
  - (c) Shall always be accessible~~ey~~ to Town Personnel,
  - (d) Located so it can always be safely accessed,
  - (e) The Director may grant a waiver to the requirement of a sample point if in the opinion of the Director:
    - (i) The quality or quantity of the Wastewater from a Premise is not likely to exceed the requirements,
    - (ii) That there is no suitable safe place to install the sample point,
    - (iii) That the costs of installing the sample point exceeds the value to the Town of having the sample point.
- (48) All measurements, laboratory tests, recorded data tests, and analysis for the characteristics of industrial waste, sewage, Wastewater, or water to which reference is made in this Bylaw shall be determined in accordance with the "Standard Method for the Examination of Water and Sewage" of the American Public Health Association and an Accredited Laboratory. The location will be the sample location provided for in section ~~(47)~~(47) of this Bylaw. If no sample point has been required, the control manhole shall be the nearest downstream manhole in the Wastewater System to the point at which the sewer connection of the Premises enters the Town's Sanitary Sewer System.
- (49) No statement contained in this Bylaw shall be construed as preventing any special agreement or arrangement between the Town and the Owner of any Premise. Such an agreement or arrangement shall:
- (a) Be for a period not exceeding one year or other time as approved by the Town,
  - (b) Discharges exceeding the limits set forth in sections ~~(37) and (39)~~(37) and (39) will be accepted under the conditions specified in the special agreement or arrangement,
  - (c) Can only be entered into with a Person already carrying on the business in Redcliff for which the agreement is contemplated, and that any such agreement shall terminate no later than one year following the date on which this Bylaw comes into effect,
  - (d) No such agreement or arrangement shall provide any rebate of the sewerage service charges described in this Bylaw except as compensation for the installation by a Person of sewage pre-treatment facilities,
  - (e) All special agreements or arrangements must be reviewed in the event any repair, modification, addition, or deletion of the Industrial Wastewater system ~~is~~ is completed,
  - (f) Require notification and approval of the Director in writing of any changes to the quantity or quality or constituents of the discharges to the Town's Sanitary Sewage System or any modification to pre-treatment systems laid out in the agreement.

**SANITARY SYSTEM BLOCKAGES**

- (50) In the event of any blockage, either wholly or in part, of the Town's Sanitary Sewer System that is caused by reason of failure, omission, or neglect to comply strictly with the foregoing provisions, the Owner shall, in addition to any penalty for infraction of the provisions hereof, be liable to the Town for all costs of clearing such blockage and repairing any potential damages to the ~~Wastewater~~Town's Sanitary Sewer System.
- (51) In the event of any blockage, either wholly or in part, of the Town's Sanitary Sewer System that is caused by the flushing of items listed in section ~~(39)~~(39) the Owner of the Premises will be responsible for all the repair costs including:
- (a) Any staff time charges,
  - (b) Any equipment charges,
  - (c) Any disposal charges,
  - (d) Any repair or replacement of:
    - (i) Pipe,
    - (ii) Fittings.
  - (e) Any replacement of surface improvements including:
    - (i) Road base gravels,
    - (ii) Paving, including but not limited to asphalt and concrete,
    - (iii) Traffic control devices, including but not limited to line painting and signs,
    - (iv) Concrete, including but not limited to sidewalk, curb, and gutter,
    - (v) Landscaping, included but not limited to trees, grass, shrubs, underground irrigation systems, and topsoil.
- (52) The Director will review the costs of repairing the blockage and certify the costs to be invoiced to the Owner of the Premise. The Town will invoice the Owner of the Premise for the costs of repairing the blockage. The invoice shall be due and payable within 30 days of the date of issuance.
- (53) In the event the Owner of the Premise fails to pay the full invoice:
- (a) On the 21st day following the due date, the Town of Redcliff shall add by way of penalty, an amount which shall be two-and-one-half percent (2.5%) of the unpaid current invoice. The said penalty shall be added to and form part of the unpaid invoice.
  - (b) On the 60th day following the due date, the Town of Redcliff shall transfer any outstanding balance to the property tax account respective of the Premise and any amount transferred shall be deemed to be taxes owing to the Town on the date of transfer.
- (54) If a sanitary sewer line that is on Town property is plugged or has a build-up due to Grease, oil, and/or sand that can be directly linked to a neighbouring business not installing or maintaining the required interceptors, all repair costs will be the responsibility of the Owner of the Premises.

**POWER AND AUTHORITY OF INSPECTOR**

- (55) The Director and any authorized employees of the Town shall be permitted to enter upon all properties for the purpose of inspection, observation, measurement, sampling, and testing in accordance with the provisions of this Bylaw. If such inspection discloses any failure, omission, or neglect to clean out such sumps, Grease traps, and oil traps, or discloses any defect in the location, construction, design, or maintenance of any component of the Wastewater System including any connection from the Premises to the Town's system, the Person making such inspection shall in writing notify the said Owner, Proprietor, or occupier to rectify the cause of complaint.

**SEWER SERVICE CHARGE**

- (56) All Persons owning or occupying a Premise connected ~~with~~ to the Town's Sanitary Sewer System shall pay a monthly sewerage charge as per the Sewer Rates Bylaw established by Council.
- (57) Council may enact special sewer service charges where Wastewater is metered.
- (58) Notwithstanding the provisions of section ~~(56)~~(56), the Council of the Town of Redcliff, on the recommendation of the Director, may make special agreements on terms fixed by Council on the Owner of a Premise for sewer service charges for a Premise:
- (a) That consume large quantities of water that is sold to the Premise by the Town but where the water is consumed by the processes used on the Premise and comparable amounts of Wastewater are not returned to the Town's Sanitary Sewer System,
  - (b) Special surcharges where sections ~~(40), and (49)~~(40), and (49) apply,
  - (c) That discharge large quantities of Wastewater to the Town's Sanitary Sewer System where the Town does not sell these quantities of water to the Premise.

**PART 3  
OFFENCES & PENALTIES****OFFENCES**

- (59) Any Person who contravenes any provision of this Bylaw is guilty of an offense punishable by issuance of:
- (a) Town notice/violation ticket; or
  - (b) A summons/violation ticket (Part 2); or
  - (c) An offense notice/violation ticket (Part 3).
- (60) Any notice, violation, or summons ticket will be served by a Bylaw Enforcement Officer or a Peace Officer, in accordance with the provisions of the Provincial Offences Procedure Act.



**ENFORCEMENT**

- (61) Where the Director, a Peace Officer, Bylaw Enforcement Officer, or Person authorized and designated by the Director to enforce this Bylaw believes on reasonable and probable grounds that a contravention of this Bylaw has occurred they may, without the Town incurring liability:
- (a) Demand the immediate cessation of the contravention,
  - (b) TankTake actions to stop the contravention including:
    - (i) Temporarily closing or shutting off the service,
    - (ii) Ordering and/or installing temporary works to stop or minimize the contravention,
    - (iii) Other actions deemed necessary to stop or minimize the contravention,
  - (c) Enter a Premise to investigate.
- (62) A Person who contravenes the provisions of this Bylaw, irrespective of whether the Person has been served under section ~~(59)~~(59), shall be liable to reimburse the Town for all costs reasonably incurred by the Town from:
- (a) Repairing the damages done to Town infrastructure and property,
  - (b) Removing litter, Garbage, signs, vehicles, equipment, or other materials or property,
  - (c) Disposing of litter and Garbage.
- (63) A Person shall not be convicted of an offence if it is established upon a preponderance of the evidence that the Person took all reasonable steps under the circumstances to avoid the contravention of this Bylaw.
- (64) Nothing in this Bylaw shall be construed as preventing any Peace Officer or Bylaw Enforcement Officer from issuing a summons or offence notice under the Provincial Offences Procedure Act or otherwise initiating court process in any manner permitted by law, in respect of an alleged offence for which a violation ticket may be issued.

**PENALTIES**

- (65) A ticket issued under section ~~Error! Reference source not found.~~(59) shall:
- (a) State the provision of this Bylaw alleged to have been contravened;
  - (b) State the fine set out in Schedule “A” to this Bylaw; and
  - (c) In the case of a Town ticket, the date which the ticket must be paid at Town Hall, with any reduction in ticket amount for payment before the specified date outlined in Schedule “A” to this Bylaw, after which the Bylaw Enforcement Officer or a Peace Officer will reissue the ticket as offense notice/violation ticket.
- (66) A ticket shall be deemed to be sufficiently served for the purposes of this section if:
- (a) Served personally on the Person alleged to have contravened the provision of this Bylaw set out in the violation notice;

- (b) Mailed to the address of any registered Owner of the Premise in respect of which the offence is alleged to have been committed, in which case service is deemed to have occurred on the seventh day after mailing of the violation notice, the day of mailing excluded;
- (c) Sent by registered mail to the address of any registered Owner of the Premise in respect of which the offence is alleged to have been committed, in which case service is deemed to have occurred on the seventh day after mailing of the violation notice, the day of mailing excluded; or
- (d) Attached to or left upon the Premise in respect of which the offence is alleged to have been committed.

### **GENERAL**

- (67) Each separate provision of this Bylaw shall be deemed to be independent of all other provisions and it is the intention of Council that if any portion of this Bylaw be declared invalid by a Court of competent jurisdiction, then the invalid portion must be severed and the remainder of this Bylaw shall remain valid and enforceable.
- (68) When there is a conflict between a provision of this Bylaw and any Federal and/or Provincial Acts and Regulations, the more restrictive provision prevails.
- (69) If any provision of the Bylaw provides for an exception or an exemption, the onus or burden of establishing the exception or exemption in any Court proceedings shall be on the Person charged with the offence under the Bylaw.
- (70) Bylaw No. 1218/99 is hereby repealed.
- (71) This Bylaw comes into force following third reading and signing.

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**READ** a first time this 13<sup>th</sup> day of April 2020 A.D,

**READ** a second time this \_\_\_\_\_ day of \_\_\_\_\_ 2020 A.D,

**READ** a third time this \_\_\_\_\_ day of \_\_\_\_\_ 2020 A.D,

**PASSED** and **SIGNED** this \_\_\_\_\_ day of \_\_\_\_\_ A.D, 2020.

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MAYOR

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MANAGER OF LEGISLATIVE & LAND SERVICES

**Schedule “A”: Fines**

<b>Nature of Offence</b>	<b>Section</b>	<b>Penalty</b>
Operating a Private Sewage Disposal System without approval of the Director	<del>(13)</del> (13)	\$1,000.00
Installing a Private Sewage Disposal System without approval of the Director	<del>(13)(b)(i)</del> (13)(b)(i)	\$1,000.00
Failing to provide the Director with certification of the installation of a Private Sewage Disposal System	<del>(13)(b)(ii)</del> (13)(b)(ii)	\$1,000.00
Failing to meet the ongoing reporting requirements	<del>(13)(b)(iii)</del> (13)(b)(iii)	\$500.00
Failing to operate a Private Sewage Disposal System in compliance with regulations and requirements	<del>(13)(c)</del> (13)(c)	\$500.00
Failing to provide the Director with a decommissioning and rehabilitation report	<del>(13)(d)</del> (13)(d)	\$250.00
Failure to report any connection or equipment located on a Premise that does not comply with the Safety Codes Act and/or this Bylaw	<del>(21)</del> (21)	\$500.00
Unauthorized, uncovering, exposing, making connections with or openings into, using, altering or disturbing the Town’s Sanitary Sewage System or appurtenances thereof	<del>(22)</del> (22)	\$1,000.00
Unauthorized discharge of generated stormwater, surface water, groundwater, roof run off, sub-surface drainage, weeping tile systems, cooling water, or industrial water to The Town’s Sanitary Sewer System	<del>(32), (33), (34), (35)</del> (32), (33), (34), (35)	\$1,000.00
Failure to unknowingly comply with the discharge of Wastewater that does not meet quality guidelines	<del>(36), (37), (38), (39)</del> (36), (37), (38), (39)	\$1,000.00
Failure to knowingly comply with the discharge of Wastewater that does not meet quality guidelines	<del>(36), (37), (38), (39)</del> (36), (37), (38), (39)	Up to \$50,000 including charges under the Water Act
Failure to comply with the maximal volume discharge limit	<del>(40)</del> (40)	\$1,000.00

**Schedule “B”: Concentration Limits**

Wastewater containing the following components in excess of the following concentrations is restricted from entering the Town's Wastewater System:

<b>Substance</b>	<b>Concentration Limit (mg/L)</b>
Aluminum, total	50.00
Antimony, total	5.00
Arsenic, total	1.00
Benzene	0.50
Beryllium, total	1.00
Bismuth, total	5.00
Boron, total	5.00
BTEX	1.00
Cadmium, total	0.70
Chloride	1500.00
Chloroform	0.05
Chromium, total	3.00
Cobalt, total	5.00
Copper, total	2.00
Cyanide	1.20
Dichlorobenzene (1,2-)	1.00
Dichlorobenzene (1,4)	1.00
Ethylbenzene	0.50
Fluoride	10.00
Hexachlorobenzene	0.06
Hydrocarbons	50.00
Iron, total	50.00
Lead, total	0.70
Manganese, total	5.00
Mercury, total	0.01
Methylene chloride (dichloromethane)	0.09
Molybdenum, total	5.00
Nickel, total	2.00
PCBs (chlorobiphenyls)	0.004
Phenolic Compounds	1.00
Selenium, total	1.00
Silver, total	0.50
Sulphate	1500.00
Sulphides	1.00
Tetrachloroethane (1,1,2,2-)	0.06
Tetrachloroethylene	0.06
Thallium, total	0.50
Tin, total	5.00
Titanium, total	5.00
Toluene	0.50
Total Nitrogen	50.00
Trichloroethylene	0.05
Vanadium, total	5.00
Xylenes, total	0.50
Zinc, total	2.00

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

**DATE:** April 27, 2020

**PROPOSED BY:** Planning & Engineering

**TOPIC:** River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project

**PROPOSAL:** Give First Reading to the Local Improvement Tax Bylaw  
Give First Reading to the Local Improvement Borrowing Bylaw

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**BACKGROUND:**

Council approved the River Valley Potable Water Distribution and Fire Protection Local Area Improvement Plan at the regular meeting of Council on August 19, 2019. Notification was sent to all the relevant property owners and no formal responses have been received by the Town to date.

In 2016 a project was added to the MYCIP Capital Projects for River Valley Potable Water Distribution. The project was initiated by residents of Josephine Avenue and Riverview Drive to receive potable water and fire protection. This project is being approached as a local area improvement as it:

1. Is a substantial increase in a municipal service for a small number of residents,
2. It is being driven by the request of some the residents in the area,
3. It was not a service provided when the lots were created, and
4. It is not required as part of the Town's overall water servicing network.

There are **three principle drivers** for this project:

1. A customer on River Road receives raw water from the Town's reservoir supply line and would like potable water,
2. The residents in the area have seen substantial increases in their fire insurance rates (as communicated to Administration by some of the residents) as the existing private hydrant on Sunvalley Court has been ruled sub-standard for fire protection by the insurance industry.
3. Alberta Environment and Parks has identified issues with the residents drawing water directly from the river and issued them an order to stop. It appears that this issue may have been resolved temporarily, however as all but one of the residents' properties directly abut the river their right to withdraw water was questioned.

The Town tendered the project and received 7 bids on April 9, 2020. Two of the bids were under budget and Administration is awarding the contract to the low bid.

The Bylaws have been prepared with the cost estimate from the Local Area Improvement Plan

as it will give the Town a little more contingency if things go wrong. At the end of the project an amendment to the Bylaws will be required to reflect actual costs. Following this approach the bylaw amendment is more likely to reduce the amounts to be paid.

#### **POLICY/LEGISLATION:**

N/A

#### **STRATEGIC PRIORITIES:**

**Goal 1** The Town of Redcliff has a well-planned, cost efficient and sustainable infrastructure system that meets the current and future needs of the community.

##### **Strategies**

- 1.1. Establish long-term financial solutions to fund the maintenance, replacement and expansion of the community's infrastructure

**Goal 4** The Town of Redcliff is effective in governance and public service delivery.

##### **Strategies**

- 4.3. Develop a policy that defines the Town's scope and level of services within a sustainable level of financial resources.

#### **ATTACHMENTS:**

Approved Local Area Improvement Plan

1904/2020 being the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project – Local Improvement Tax Bylaw

1905/2020 being the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project – Local Improvement Borrowing Bylaw

#### **OPTIONS:**

1. Give first reading Bylaw 1904/2020 being the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project – Local Improvement Tax Bylaw and Bylaw 1905/2020 being the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project – Local Improvement Borrowing Bylaw

#### **RECOMMENDATION:**

Option 1

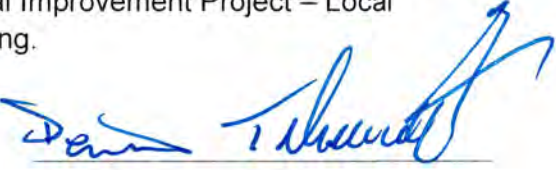
**SUGGESTED MOTION(S):**

1.

- A. Councillor \_\_\_\_\_ moved Bylaw 1904/2020 being the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project – Local Improvement Tax Bylaw be given first reading.
- B. Councillor \_\_\_\_\_ moved Bylaw 1905/2020 being the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project – Local Improvement Borrowing Bylaw be given first reading.

**SUBMITTED BY:**

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

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

# LOCAL IMPROVEMENT PLAN

## FOR

### RIVER VALLEY POTABLE WATER DISTRIBUTION AND FIRE HYDRANTS LOCAL IMPROVEMENT PROJECT

#### DESCRIPTION AND LOCATION

The purpose of this project is to provide potable water distribution and fire hydrants to the properties that directly benefit on Josephine Avenue SW and Josephine Court SW, in the Town of Redcliff.

#### PARCELS INVOLVED

River Road SW					
Legal Description	Municipal Address	Owner	Number of Parcels Effected	Area of Parcel (ha)	Zoning
SW, Sec 5, Twp 13, Rge 6, W4M	1401 River Road SW	Town of Redcliff	1	16.550	P1
OT, Twp 13, Rge 6, W4M	River Road SW	Town of Redcliff	1	0.343	P1
Blk E Plan 372JK	1402 River Road SW	Larry Granger	1	1.210	R-E1
Josephine Avenue SW					
SE, Sec 6, Twp 13, Rge 6, W4M	1 Josephine Avenue SW	Don Finkbeiner & Darcy Finkbeiner	1	0.809	R-E1
Lot OT Blk Plan 372JK	20 Josephine Avenue SW	Margaret Stuwe	1	0.15	R-E1
Josephine Court SW					
Lot 1 Blk S Plan 7114JK	16 Josephine Court SW	Dennis Keith Hall Barbara Ann Hall Timothy Hall	1	0.615	R-E1
Lot 2 Blk S Plan 7114JK	15 Josephine Court SW	John Joseph Read	1	0.194	R-E1
Lot 3 Blk S Plan 7114JK	23 Josephine Court SW	Bryan Labatte April Labatte	1	0.506	R-E1
Lot 4 Blk S Plan 7114JK	24 Josephine Court SW	Scott Bradley Werre	1	0.562	R-E1
TOTAL			9	20.938	
<p>1. Unusual Parcels Pursuant to Section 404 of the <i>Municipal Government Act</i>  Note: Section 404 of the <i>Municipal Government Act</i>, provides for lots of a different size or shape, or corner lots, may be assessed in a manner the council considers appropriate to ensure that they will bear a fair portion of the local improvement tax.</p>					



The following properties have been identified as being unusual properties due to their size and use:

River Road SW					
Legal Description	Municipal Address	Owner	Number of Parcels Effectuated	Area of Parcel (ha)	Zoning
SW, Sec 5, Twp 13, Rge 6, W4M	1401 River Road SW	Town of Redcliff	3	16.550	P1
OT, Twp 13, Rge 6, W4M	River Road SW	Town of Redcliff	1	0.343	P1
TOTAL			4	16.893	
<p>The average size of the R-E1 parcels is 0.578 ha. The combined area of the two P1 parcels is 19.228 times larger than the average R-E1 parcel size. P1 parcels require substantially less water for domestic purposes than R-E1 as the P1 parcels draw irrigation water from the South Saskatchewan River. Also, a large portion of 1401 River Road SW is beyond the range of the fire hydrants to be installed. As such it is proposed that these two parcels combined be assessed as 4 parcels.</p>					
Total equivalent parcels assessed			11		

### PERSONS LIABLE TO PAY

Owner	Number of Parcels
Town of Redcliff	4
Larry Granger	1
Don Finkbeiner	1
Darcy Finkbeiner	
Margaret Stuwe	1
Dennis Keith Hall	1
Barbara Ann Hall	
Timothy Hall	
John Joseph Read	1
Bryan Labatte	1
April Labatte	
Scott Bradley Werre	1
<b>Total</b>	<b>11</b>

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Apportionment of the Estimated Cost

Estimated Cost of the project	\$431,161.50
Less Grants	\$0.00
Less Town of Redcliff at Large	\$100,000.00
Amount to be paid by Benefiting Owners	\$331,161.50
Adjusted Number of Parcels Benefiting	11
Liability for each Benefiting Parcel	\$30,105.59
Period Local Improvement is to be spread	Twenty (20) years
Interest Rate	2.547%
Total Loan per lot	\$38,608.80
Yearly Loan Payment Per Lot	\$1,930.44
Tax Rate	\$1,930.44
Prepayment Amount per Lot	\$30,105.59
Town of Redcliff Amount as Benefiting Owner	\$120,422.36
Total to be borrowed (\$331,161.00 - \$120,422.36)	\$210,739.14

**BYLAW NO. 1904/2020****OF THE TOWN OF REDCLIFF**

(hereinafter referred to as “the Municipality”)

**IN THE PROVINCE OF ALBERTA**

**This bylaw authorizes the Council of the Town of Redcliff to impose a local improvement tax in respect of all lands that directly benefit from River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project.**

**WHEREAS** this Bylaw shall be known as the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project - Local Improvement Tax Bylaw.

**WHEREAS** the purpose of this project is to provide potable water distribution and fire hydrants to the properties that directly benefit on Josephine Avenue SW and Josephine Court SW, in the Town of Redcliff.

**WHEREAS** the Council of the Town of Redcliff has decided to issue a bylaw pursuant to Section 397 of the *Municipal Government Act* to authorize a local improvement tax levy to pay for the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project.

**AND WHEREAS** on August 19, 2019 the Council of the Town of Redcliff passed a Local Area Improvement Plan and the required notice of the project was sent out to the benefiting owners on August 22, 2019 in a form similar to that shown on Schedule C in accordance with the attached Schedule A and Schedule B and no sufficient objection to the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project has been filed with the Town of Redcliff's Chief Administrative Officer.

**AND WHEREAS** the Council has decided to set a tax rate based on the number of properties provided with the service against the benefiting owners.

**AND WHEREAS** plans and specifications have been prepared. The total cost of the project is estimated to be Four Hundred Fifty-Eight Thousand Two Hundred Forty-Five Dollars and Seventy-Six Cents (\$458,245.76) and the local improvement plan estimates that the following contributions will be applied to the project:

Grants	\$0.00
Municipality at Large	\$100,000.00
Benefiting Owners	\$210,739.14
Town of Redcliff as a Benefiting Owner	\$120,422.36
Total	\$431,161.50

**AND WHEREAS** the local improvement tax will be collected for twenty (20) years and the total amount levied annually against the benefiting owners is \$1,930.44.

**AND WHEREAS** this bylaw was prepared in conjunction with Bylaw No.1905/2020 being the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project - Local Improvement Borrowing Bylaw.

**AND WHEREAS** all required approvals for the project have been obtained and the project is in compliance with all *Acts* and *Regulations* of the Province of Alberta.

**NOW, THEREFORE, THE COUNCIL OF THE MUNICIPALITY DULY ASSEMBLED, ENACTS AS FOLLOWS:**

1. That for the purpose of completing the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project the sum of Three Hundred Thirty-One Thousand One Hundred Sixty-One Dollars and Fifty Cents (\$331,161.50) be collected by way of an annual, local improvement tax rate assessed against the benefiting owners as provided in Schedule A and Schedule B attached.
2. The net amount levied under the bylaw shall be applied only to the local improvement project specified by this bylaw.
3. This bylaw comes into force on the date it is passed.

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**READ** a first time this \_\_\_\_\_ day of \_\_\_\_\_ 2020 A.D.

**READ** a second time this \_\_\_\_\_ day of \_\_\_\_\_ 2020 A.D.

**READ** a third time this \_\_\_\_\_ day of \_\_\_\_\_ 2020 A.D.

**PASSED** and **SIGNED** this \_\_\_\_\_ day of \_\_\_\_\_ 2020 A.D.

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MAYOR

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MANAGER OF LEGISLATIVE & LAND SERVICES

### SCHEDULE A TO BYLAW NO. 1904/2020

Annual Levy for the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project

The purpose of this project is to provide potable water distribution and fire hydrants to the properties that directly benefit on Josephine Avenue SW and Josephine Court SW, in the Town of Redcliff.

1. Properties to be assessed:					
River Road SW					
Legal Description	Municipal Address	Owner	Number of Parcels Effectuated	Area of Parcel (ha)	Zoning
SW, Sec 5, Twp 13, Rge 6, W4M	1401 River Road SW	Town of Redcliff	1	16.550	P1
OT, Twp 13, Rge 6, W4M	River Road SW	Town of Redcliff	1	0.343	P1
Blk E Plan 372JK	1402 River Road SW	Larry Granger	1	1.210	R-E1
Josephine Avenue SW					
SE, Sec 6, Twp 13, Rge 6, W4M	1 Josephine Avenue SW	Don Finkbeiner & Darcy Finkbeiner	1	0.809	R-E1
Lot OT Blk Plan 372JK	20 Josephine Avenue SW	Margaret Stuwe	1	0.15	R-E1
Josephine Court SW					
Lot 1 Blk S Plan 7114JK	16 Josephine Court SW	Dennis Keith Hall Barbara Ann Hall Timothy Hall	1	0.615	R-E1
Lot 2 Blk S Plan 7114JK	15 Josephine Court SW	John Joseph Read	1	0.194	R-E1
Lot 3 Blk S Plan 7114JK	23 Josephine Court SW	Bryan Labatte April Labatte	1	0.506	R-E1
Lot 4 Blk S Plan 7114JK	24 Josephine Court SW	Scott Bradley Werre	1	0.562	R-E1
TOTAL Parcels Assessed			9	20.938	

## 2. Unusual Parcels Pursuant to Section 404 of the *Municipal Government Act*

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

The following properties have been identified as being unusual properties due to their size and use:

River Road SW					
Legal Description	Municipal Address	Owner	Number of Parcels Effected	Area of Parcel (ha)	Zoning
SW, Sec 5, Twp 13, Rge 6, W4M	1401 River Road SW	Town of Redcliff	1	16.550	P1
OT, Twp 13, Rge 6, W4M	River Road SW	Town of Redcliff	1	0.343	P1
TOTAL			2	16.893	
The average size of the R-E1 parcels is 0.578 ha. The combined area of the two P1 parcels is 19.228 times larger than the average R-E1 parcel size. P1 parcels require substantially less water for domestic purposes than R-E1 as the P1 parcels draw irrigation water from the South Saskatchewan River. Also, a large portion of 1401 River Road SW is beyond the range of the fire hydrants to be installed. As such it is proposed that these two parcels combined be assessed as 4 parcels.					
Total equivalent parcels assessed			11		
Total Levy			\$331,161.00		
Total Levy Per Parcel			\$30,105.59		
Town of Redcliff Amount as Benefiting Owner			\$120,422.36		
Total to be assessed to all other property owners			\$210,739.14		
Annual Unit Rate per Unit Payable for a Period of twenty (20) years at 2.547%** per annum			\$1,930.44		
Total Yearly Assessment against all properties to be assessed other than the Town of Redcliff.			\$13,513.08		

\*\* August 12, 2019 Alberta Capital Finance Corporation Lending Rate Used

### SCHEDULE B TO BYLAW NO. 1904/2020

#### Annual Levy for the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project

The purpose of this project is to provide potable water distribution and fire hydrants to the properties that directly benefit on Josephine Avenue SW and Josephine Court SW, in the Town of Redcliff.

1. Properties to be assessed:					Amount of Annual Assessment @ 2.574a per parcel rate of \$1,930.44
River Road SW					
Number of Parcels	Legal Description	Municipal Address	Owner	Assessment if prepaid	
4	SW, Sec 5, Twp 13, Rge 6, W4M OT, Twp 13, Rge 6, W4M	1401 River Road SW River Road SW	Town of Redcliff	\$120,422.36	n/a
1	Blk E Plan 372JK	1402 River Road SW	Larry Granger	\$30,105.59	\$1,930.44
Josephine Avenue SW					
1	SE, Sec 6, Twp 13, Rge 6, W4M	1 Josephine Avenue SW	Don Finkbeiner Darcy Finkbeiner	\$30,105.59	\$1,930.44
1	Lot OT Blk Plan 372JK	20 Josephine Avenue SW	Margaret Stuwe	\$30,105.59	\$1,930.44
Josephine Court SW					
1	Lot 1 Blk S Plan 7114JK	16 Josephine Court SW	Dennis Keith Hall Barbara Ann Hall Timothy Hall	\$30,105.59	\$1,930.44
1	Lot 2 Blk S Plan 7114JK	15 Josephine Court SW	John Joseph Read	\$30,105.59	\$1,930.44
1	Lot 3 Blk S Plan 7114JK	23 Josephine Court SW	Bryan Labatte April Labatte	\$30,105.59	\$1,930.44
1	Lot 4 Blk S Plan 7114JK	24 Josephine Court SW	Scott Bradley Werre	\$30,105.59	\$1,930.44
2. Total Number of Parcels				11	
3. Annual Rate of Assessment				2.547%	
4. Total annual assessments				\$1,930.44	
5. Term of Annual Assessment				twenty (20) years	
6. Total assessment against all parcels excepting Town of Redcliff				\$210,739.14	

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**NOTICE****INTENTION TO CONSTRUCT A LOCAL IMPROVEMENT****IN THE TOWN OF REDCLIFF****SECTION 393(1) & 404, MUNICIPAL GOVERNMENT ACT**

PURSUANT to Section 393(1) of the *Municipal Government Act*, notice is hereby given that the Council of the Town of Redcliff intends to undertake the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project as a local improvement. The purpose of this project is to provide potable water distribution and fire hydrants to the properties that directly benefit on Josephine Avenue SW and Josephine Court SW, in the Town of Redcliff.

The cost of the aforementioned local improvement is estimated to be \$431,161.50 and after the Town of Redcliff at large in the amount of \$100,000.00 is applied the net amount to be collected by special assessment as herein provided, Three Hundred Thirty-One Thousand One Hundred Sixty-One Dollars and Fifty Cents (\$331,161.50) of which \$120,422.36 is payable by the Town of Redcliff for their assessed parcels, which the Town of Redcliff chooses to pay up front, the net amount to be borrowed is Two Hundred Ten Thousand Seven Hundred Thirty Nine Dollars and Fourteen Cents \$210,739.14 and Two Hundred Ten Thousand Seven Hundred Thirty Nine Dollars and Fourteen Cents \$210,739.14 which is to be collected by special assessment as herein provided.

The debentures will be repayable over a period of twenty (20) years at a rate of interest not exceeding eight per centum (8%), or the interest rate as fixed from time to time by the Alberta Capital Finance Authority, per annum, and the lands abutting that portion of the street or place where the local improvement is made will be charged a rate of \$1,930.44, for each year of the said twenty (20) years period.

The aforementioned rate may be subject to amendment at the time of the issuance of the debenture, or prior to or immediately following the first levy for this project.

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

All costs in excess of the aforesaid special assessment may be borne by the Town of Redcliff at large.

The location of the proposed local improvement is on Josephine Avenue SW and Josephine Court SW and River Road SW between the lane to the Town of Redcliff Raw Water Pump Station and Josephine Avenue.

Your property, described as \_\_\_\_\_, will be assessed for one (1) unit and Notice is hereby given that unless 2/3 of the owners who would be liable to pay this local improvement tax, and these owners represent at least 1/2 of the value of the assessments for the parcels of land on which the tax will be imposed, petition the Council against the proposed improvement within 30 days from the date of sending this Notice, the local improvement may be undertaken and the cost of it assessed by the system of assessment referred to in this Notice.



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If no petition sufficiently signed has, within the time limited in that behalf, been presented to the Council against the local improvement, the Council may undertake the proposed local improvement at any time within three years of the giving of this Notice.

The owners of any land so specially assessed may at any time commute the amount or balance remaining unpaid in respect of it by paying the amount of the original assessment charged against the land together with interest and penalties chargeable in respect of it less any amounts previously paid on account of it.

DATED at the Town of Redcliff this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

**BYLAW NO. 1905/2020****OF THE TOWN OF REDCLIFF**

(hereinafter referred to as “the Municipality”)

**IN THE PROVINCE OF ALBERTA**

**This bylaw authorizes the Council of the Municipality to incur indebtedness by the issuance of debenture(s) in the amount of Two Hundred Ten Thousand Seven Hundred Thirty Nine Dollars and Fourteen Cents \$210,739.14 for the purpose of providing potable water distribution and fire hydrants to the properties that directly benefit on Josephine Avenue SW and Josephine Court SW, in the Town of Redcliff.**

**WHEREAS** this Bylaw shall be known as the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project - Local Improvement Borrowing Bylaw.

**AND WHEREAS** the Council of the Municipality has decided to issue a bylaw pursuant to Section 263 of the *Municipal Government Act* to authorize the financing, undertaking and completion of the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project as described in the local improvement plan authorized by Council.

**AND WHEREAS** this bylaw was prepared in conjunction with Bylaw No. 1904/2020 being the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project - Local Improvement Tax Bylaw.

**AND WHEREAS** plans and specifications have been prepared and the total cost of the project is estimated to be Four Hundred Fifty-Eight Thousand Two Hundred Forty-five Dollars and Seventy Six Cents (\$458,245.76) and the local improvement plan estimates that the following contributions will be applied to the project:

Grants	\$0.00
Municipality at Large	\$100,000.00
Benefiting Owners	\$210,739.14
Town of Redcliff as a Benefiting Owner	120,422.36
Total	\$431,161.50

**AND WHEREAS** In order to complete the project it will be necessary for the Municipality to borrow the sum of Two Hundred Ten Thousand Seven Hundred Thirty Nine Dollars and Fourteen Cents \$210,739.14, for a period not to exceed twenty (20) years, from the Alberta Capital Finance Authority or another authorized financial institution, by the issuance of debentures and on the terms and conditions referred to in this bylaw.

**AND WHEREAS** the estimated lifetime of the project financed under this bylaw is equal to, or in excess of twenty (20) years.

**AND WHEREAS** the principal amount of the outstanding debt of the Municipality at July 31, 2019 is \$6,288,093 and no part of the principal or interest is in arrears.

**AND WHEREAS** all required approvals for the project have been obtained and the project is in compliance with all Acts and Regulations of the Province of Alberta.

**NOW, THEREFORE, THE COUNCIL OF THE MUNICIPALITY DULY ASSEMBLED, ENACTS AS FOLLOWS:**

1. That for the purpose of completing the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project the sum of Two Hundred Ten Thousand Seven Hundred Thirty Nine Dollars and Fourteen Cents \$210,739.14 be borrowed from the Alberta Capital Finance Authority or another authorized financial institution by way of debenture on the credit and security of the Municipality at large.
2. The amount of Three Hundred Thirty-One Thousand One Hundred Sixty-One Dollars and Fifty Cents (\$331,161.50) is to be collected by way of local improvement tax imposed pursuant to the municipality's tax Bylaw No. 1904/2020
3. The proper officers of the Municipality are hereby authorized to issue debenture(s) on behalf of the Municipality for the amount and purpose as authorized by this bylaw, namely the River Valley Potable Water Distribution and Fire Hydrants Local Improvement Project. The purpose of this project is to provide potable water distribution and fire hydrants to the properties that directly benefit on Josephine Avenue SW and Josephine Court SW, in the Town of Redcliff.
4. The Municipality shall repay the indebtedness according to the repayment structure in effect, namely annual or semi-annual equal payments of combined principal and interest instalments not to exceed twenty (20) years calculated at a rate not exceeding the interest rate fixed by the Alberta Capital Finance Authority or another authorized financial institution on the date of the borrowing, and not to exceed Eight (8) percent.
5. The indebtedness shall be contracted on the credit and security of the Municipality.
6. The net amount borrowed under the by-law shall be applied only to the project specified by this bylaw.
7. This bylaw comes into force on the date it is passed.

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**READ** a first time this \_\_\_\_\_ day of \_\_\_\_\_ 2020 A.D,

**READ** a second time this \_\_\_\_\_ day of \_\_\_\_\_ 2020 A.D,

**READ** a third time this \_\_\_\_\_ day of \_\_\_\_\_ 2020 A.D,

**PASSED** and **SIGNED** this \_\_\_\_\_ day of \_\_\_\_\_ A.D, 2020.

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MAYOR

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MANAGER OF LEGISLATIVE & LAND SERVICES

**TOWN OF REDCLIFF  
REQUEST FOR DECISION**

**DATE:** April 27, 2020

**PROPOSED BY:** Finance and Administration

**TOPIC:** 2020 Finance Budget Changes

**PROPOSAL:** To approve final budget changes for 2020

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**BACKGROUND:**

With the release of the provincial budget and various other requisitions the 2020 Interim Budget is being proposed for finalization. All additions, corrections and changes have been included in the budget and a summary of the changes is included with this request for decision. The budget is being presented for final approval.

The total 2020 budget of \$22,081,729 is detailed as follows:

- Operating Budget: \$18,487,915 including unfunded amortization of \$3,580,390.
- Capital Budget: \$3,593,814.

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, 2019 balance of this reserve is \$517,419 and the current budget includes an \$18,650 contribution as per the Reserve Allocation Bylaw 1830/2016.

**Overview of 2020 Final Budgets:**

A. There is a total change of \$173,840 to the 2020 Operating Interim Budget shown as follows:

(1) Municipal Tax Levy

There is no change to the Municipal Tax Levy as compared to the Interim Budget, it stays at 0.46% increase. The total increase of \$173,840 in the operating expenditures with their respective funding sources are listed as follows:

- \$10,400 for water operation, proposed to be funded by Water System Reserve;
- \$10,000 for Disaster Recovery - COVID-19 by Purchasing Reserve,
- \$150,000 be released from the Purchasing Reserve for the CFEP grant matching portion for the Golf Course Improvement (the Town set aside \$30,000 every year from 2012 to 2016);
- \$3,440 offset by increasing Investment Interest Revenue Budget.

**The highlight of operating revenue and expense changes:**

- \$1,602 decrease in MSI Operating Grant
- \$560 decrease for Shortgrass Library Transfer
- \$400 for the annual inspection of Unit 189 Trench Box
- \$4,000 for adding a firewall appliance to the Town Hall, and firewall support contract for the Town Hall, Firehall, and Rec-Tangle Arena. This is to increase the security and to enhance remote working settings
- \$10,000 for Lead Testing Program
- \$10,000 for Disaster Recovery - COVID-19
- \$150,000 for the CFEP grant matching portion for the Golf Course Improvement
- A few R&M Supplies are reallocated among different equipment units with no budget impact

- (2) The changes on Requisitions for Lodge, School and Designated Industrial Properties (DIP) will not affect the municipal tax rates, but the requisition tax rates:
- \$5,336 - Lodge Requisition decreases from \$78,474 to \$73,138
  - \$78,890 - School Requisition decreases from \$2,151,285 to \$2,072,395 (per 2019 actual requisition)
  - \$264 – DIP requisition decreases from \$972 to \$708

B. There are some changes to the 2020 Interim Capital Budget:

**The highlight of the capital project changes:**

- Add the project cost \$50,000 for “South of Kipling Subdivision Rehabilitation” (Resol#2020-0107) with funding from Purchasing Reserve;
- Revise the project cost of “IF Cox School Utility and Road Improvements (Design Engineering & 4th Street Underground)” from 1.4M to 1.54M, funded by MSI;
- With the release of 2019 & 2020 MSI & FGT Grant allocations, the funding sources for capital projects have been reallocated;
- The unused MSI grants from “Fire Truck” and “Riverview Rehab” projects are allocated to Splash Park Rehab and Water Meter Radios;
- The unused FGT grant from “Inflow & Infiltration Remediation” is allocated to “Main Street between Sangster Crescent & Redcliff Way Construction”;
- Those projects previously accepted under MSI and FGT in the 2017 & 2018 are not defunded;
- The summary of the grant allocation changes is shown as below:

MSI & FGT Allocations					
2019 & 2020 MSI Allocations			2019 & 2020 FGT Allocations		
Interim MIS - Aug 2019	789,882.00		FGT - 2019	632,803.00	
Additional - Oct 2019	75,222.00		Additional - 2019	-	
<b>Total 2019 MSI Allocation</b>	<b>865,104.00</b>		<b>Total 2019 FGT Allocation</b>	<b>632,803.00</b>	
<b>2020 Allocation</b>	<b>1,211,219.00</b>		<b>2020 Allocation</b>	<b>320,330.00</b>	
<b>Total 2019 &amp; 2020 MSI Allocations</b>	<b>2,076,323.00</b>		<b>Total 2019 &amp; 2020 FGT Allocations</b>	<b>953,133.00</b>	
			<b>Unused FGT - Inflow &amp; Infiltration</b>	<b>93,459.00</b>	
				<b>1,046,592.00</b>	
<b>Allocate to the Following Capital Projects</b>			<b>Allocate to the Following Capital Projects</b>		
IF COX School (All use MSI)	1,540,000.00		Water Main Extension and Northside Reservoir	200,000.00	
		Original Budgeted Amount	Skateboard Park	211,300.00	
Broadfoot Place - Additional (MSI Amendment)	65,000.00	165,000.00	Splash Park Rehab (Joint Community Project)	218,250.00	
Rectangle Parking - Additional (MSI Amendment)	115,000.00	330,000.00	2019 Main Street between Sangster Crescent and Redcliff Way - Engineering Costs	90,000.00	
Backup Generators	50,000.00		2020 Main Street between Sangster Crescent and Redcliff Way - Construction Costs	270,000.00	
Wastewater Camera (CCTV Inspection Program)	60,000.00			<b>989,550.00</b>	
Aquatic Center Pool Resurfacing	240,000.00		<b>Remaining</b>	<b>57,042.00</b>	
	<b>2,070,000.00</b>				
<b>Remaining</b>	<b>6,323.00</b>				
<b>Projects using unused MSI from Firetruck and Riverview Phase I Rehab</b>					
Splash Park Rehab (Joint Community Project) (Resol#2019-0132)	100,000.00				
Water Meter Radios (Resol#2019-0133)	77,000.00				
<b>List of Capital Projects Previously Approved to be Funded under 2017 &amp; 2018 MSI &amp; FGT Allocations - Not Defunded</b>					
	Total Project Cost	Reserve	Applied under 2017 & 2018 MSI	Applied under 2018 FGT	Total Funding
4 St NW (000, 100 & 200blk) Final Lift (2004)	296,000		296,000		296,000
3 St NW (000, 100, 200 & 300blk) Final Lift (2005)	339,000		339,000		339,000
Upgrades to South Trunk east of Eastside Phase I	476,814	167,951		308,863	476,814
East Side Surge Tanks	650,000		650,000		650,000

**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. 2020 Final Operating Budget Changes
2. 2020 Final Capital Budget Changes
3. 2020 Final Operating Budget
4. 2020 Final Capital Budget

**OPTIONS:**

1. To approve the 2020 Final Operating and Capital Budgets as presented.
2. To request that administration amend the 2020 Final Operating and Capital 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 2020 Final Operating and Capital Budgets be approved as presented.
2. Councillor \_\_\_\_\_ moved that Administration amend the 2020 Final Operating and Capital Budgets as directed by Council and re-submit them for approval at the May 5, 2020 Special Council meeting.

SUBMITTED BY:

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

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

# 1. 2020 FINAL OPERATING BUDGET CHANGES

2020 Interim Budget compared to 2019 Final Budget	0.46%
2020 Final Budget compared to 2020 Interim Budget	0.00%
2020 Final Budget Compared to 2019 Final Budget	0.46%

REVENUES		Interim Budget	Changes	Final Budget Amt
<b>Tax Levy Revenues</b>				
	<b>Municipal Tax Levy</b>			
100	Residential (1-12-00-110-001)	(2,680,990)	-	(2,680,990)
100	Non-Residential - (1-12-00-110-002)	(2,530,779)	-	(2,530,779)
100	Farmland (1-12-00-110-003)	(193,099)	-	(193,099)
100	M & E - (1-12-00-110-004)	(99,291)	-	(99,291)
		<b>(5,504,159)</b>	<b>-</b>	<b>(5,504,159)</b>
	<b>Requisitions</b>			
	<b>Designated Industrial Properties (DIP)</b>			
100	Decrease Designated Industrial Properties (DIP) (1-12-00-110-005) Per Notice No.011/20 from Province	(849)	231	(618)
100	Decrease Annexed Designated Industrial Properties (DIP) (1-12-00-115-000) Per Notice 011/20 from Province	(123)	33	(90)
	<b>Total DIP Requisition</b>	<b>(972)</b>	<b>264</b>	<b>(708)</b>
	<b>Lodge Requisition</b>			
100	Decrease Cypress View Foundation Requisition - (1-12-00-109-000) 3.06% decrease; \$2,316 from \$75,454 (2019 Actual) to \$73,138 (2020 Actual)	(76,381)	5,194	(71,187)
100	Decrease Cypress View Foundation Requisition - (1-12-00-114-000) 3.06% decrease; \$2,316 from \$75,454 (2019 Actual) to \$73,138 (2020 Actual)	(2,093)	142	(1,951)
	<b>Total Lodge Requisition</b>	<b>(78,474)</b>	<b>5,336</b>	<b>(73,138)</b>
	<b>School Requisition</b>			
100	Decrease School Requisition (1-12-00-111-000) - Per 2019 ASFF Requisition	(2,092,614)	76,738	(2,015,876)
100	Decrease MGB School Requisition (1-12-00-113-000) - Per 2019 ASFF Requisition	(58,671)	2,152	(56,519)
	<b>Total School Requisition</b>	<b>(2,151,285)</b>	<b>78,890</b>	<b>(2,072,395)</b>
	<b>2020 Tax Levy Revenues</b>	<b>(7,734,890)</b>	<b>84,490</b>	<b>(7,650,400)</b>
<b>Other Revenues</b>				
800	Increase in Investment Int Revenue (1-12-00-551-000)	(281,628)	(5,042)	(286,670)
800	2020 MSI Operating Grant Decrease from \$51,391 to \$49,789 (1-12-02-840-000)	(51,391)	1,602	(49,789)
800	Contributed from Water System Reserve (1-41-09-920-000) for Unit 189 Tench Box Annual Inspection (2-41-65-520-189)	-	(400)	(400)
800	Contributed from Purchasing Reserve (1-24-02-920-000) for COVID 19 (2-24-02-519-002)	-	(10,000)	(10,000)
800	Contributed from Water System Reserve (1-41-09-920-000) for Lead Sampling Program (2-41-09-530-000)	(100,000)	(10,000)	(110,000)
800	Contributed from Purchasing Reserve (1-74-10-920-000) for Golf Course Improvement (2-74-10-770-003)	-	(150,000)	(150,000)
	<b>Total Other Revenues</b>	<b>(433,019)</b>	<b>(173,840)</b>	<b>(606,859)</b>
	<b>Total Revenues</b>	<b>(8,167,909)</b>	<b>(89,350)</b>	<b>(8,257,259)</b>
<b>EXPENSES</b>				
	<b>Requisitions</b>			
	<b>Designated Industrial Property Requisition (DIP)</b>			
700	Decrease DIP Requisition 2-81-01-757-000 Per No.011/20 from Province	972	(264)	708
	<b>Lodge Requisition</b>			
700	Decrease Cypress View Foundation Requisition - (2-81-01-755-000) 3.06% decrease \$2,316 from \$75,454 (2019 Actual) to \$73,138 (per invoice dated Jan 27, 2020)	78,474	(5,336)	73,138
	<b>School Requisitions - Per 2019 Actual ASFF Requisition</b>			
700	Decrease School Requisition (2-81-01-741-000)	1,244,824	(37,108)	1,207,716
700	Decrease School Requisition (2-81-00-742-000)	710,435	(34,297)	676,138
700	Decrease School Requisition (2-81-01-743-000)	107,094	(3,192)	103,902
700	Decrease School Requisition (2-81-01-744-000)	88,932	(4,293)	84,639
	<b>Total School Requisition</b>	<b>2,151,285</b>	<b>(78,890)</b>	<b>2,072,395</b>
	<b>Total Requisition Increase Adjustment</b>	<b>2,230,731</b>	<b>(84,490)</b>	<b>2,146,241</b>
<b>Other Expenses</b>				
200	Decrease from \$29,232 to \$28,672 for Shortgrass Library Transfer (2-74-06-774-000)	29,232	(560)	28,672
200	Add \$400 to R & M Supplies - Unit 189 Trench Box (2-41-65-520-189) for Annual Inspection	-	400	400
200	Move "R & M Supplies-07 Dodge Ram Truck" from Recreation to Public Works, no change to the budget amount (from 2-72-65-520-122 to 2-32-65-520-122 )	-	-	-
200	Incr from \$30,949 to \$34,949 (Hardware & Software Upg 2-12-02-249-001)-new firewall appliance to Town office (\$3,300), firewall support for Rectangle (\$315), Firehall (\$315)	30,949	4,000	34,949
200	Release \$150K "Contribution to Golf Course Improvement-CFEP Grant Matching (2-74-10-770-003)", \$30K budgeted from 2012 to 2016 in Purchasing Reserve	26,788	150,000	176,788
200	Add "Lead Sampling Program (2-41-09-530-000)"	100,000	10,000	110,000
200	Add "COVID 19 Expense (2-24-02-519-002)"	-	10,000	10,000
200	Remove "MF tractor loader (2-72-65-520-017)", to be Surplussed	1,500	(1,500)	-
200	Remove "10 977 JD mower (2-72-65-520-139), to be Surplussed	2,000	(2,000)	-
200	Remove "14 Toro ZeroTurn (2-72-65-520-150), traded on Tractor and Attachments	1,000	(1,000)	-
200	Remove "Mower (2-72-65-520-171)", sold to Landfill	750	(750)	-
200	Remove "Mower 2-72-65-520-172", traded on Tractor and Attachments	750	(750)	-
200	Increase "Tractor - \$1000 JD 3046 with Loader (2-72-65-520-179)	1,000	1,000	2,000
200	Remove "Tractor (2-72-65-520-180), not required	1,000	(1,000)	-
200	Add "General Equipment Supplies (2-72-65-520-519), Supplies to Equipment without Unit Number	-	6,000	6,000
	<b>Total Other Expenses</b>	<b>194,969</b>	<b>173,840</b>	<b>368,809</b>
	<b>Total Expenses</b>	<b>2,425,700</b>	<b>89,350</b>	<b>2,515,050</b>



**2020 ACCOUNT NUMBERS AND LINE DETAILS**

	2020 Interim Budget	Changes	2020 Final Budget
Gain on sale of investments	(1,000)	-	(1,000)
Government transfer for operating	(558,727)	1,602	(557,125)
Investment income	(281,728)	(5,042)	(286,770)
Net municipal taxes	(8,115,212)	84,490	(8,030,722)
Other transactions (Insurance Proceeds, Donations, etc)	(12,110)	-	(12,110)
Penalties	(67,000)	-	(67,000)
Rentals	(208,915)	-	(208,915)
Contributed from reserve for operating, Cemetery, Pumping Water	(520,500)	(170,400)	(690,900)
User fees and sale of goods	(5,052,984)	-	(5,052,984)
<b>TOTAL REVENUE</b>	<b>(14,818,176)</b>	<b>(89,350)</b>	<b>(14,907,526)</b>
Amortization of tangible capital assets	3,580,390	-	3,580,390
Bank charges	12,130	-	12,130
Contracted and general services	1,802,753	4,000	1,806,753
Contributed to reserves & requisitions & debt pmts	4,850,399	(84,490)	4,765,909
Interest on long-term debt	199,919	-	199,919
Materials, goods and utilities	2,573,044	20,400	2,593,444
Provision for allowances	6,925	-	6,925
R & M only	835,186	-	835,186
Salaries, wages and benefits	4,245,139	-	4,245,139
Transfer to boards and organizations	292,680	149,440	442,120
<b>TOTAL EXPENSE</b>	<b>18,398,565</b>	<b>89,350</b>	<b>18,487,915</b>
<b>Total Town of Redcliff - Amortization</b>	<b>3,580,389</b>	<b>-</b>	<b>3,580,389</b>

## 2. 2020 Capital Project Changes

### MSI & FGT Allocations

#### 2019 & 2020 MSI Allocations

Interim MIS - Aug 2019	789,882.00		
Additional - Oct 2019	75,222.00		
<b>Total 2019 MSI Allocation</b>	<b>865,104.00</b>		
<b>2020 Allocation</b>	<b>1,211,219.00</b>		
<b>Total 2019 &amp; 2020 MSI Allocations</b>	<b>2,076,323.00</b>		
<b>Allocate to the Following Capital Projects</b>			
IF COX School (All use MSI)	1,540,000.00		
		Original Budgeted Amount	Total Amended Amount
Broadfoot Place - Additional (MSI Amendent)	65,000.00	165,000.00	230,000.00
Rectangle Parking - Additional (MSI Amendment)	115,000.00	330,000.00	445,000.00
Backup Generators	50,000.00		
Wastewater Camera (CCTV Inspection Program)	60,000.00		
Aquatic Center Pool Resurfacing	240,000.00		
	2,070,000.00		
<b>Remaing</b>	<b>6,323.00</b>		

#### Projects using unused MSI from Firetruck and Riverview Phase I Rehab

Splash Park Rehab (Joint Community Project) (Resol#2019-0132)	100,000.00
Water Meter Radios (Resol#2019-0133)	77,000.00

#### List of Capital Projects Previously Approved to be Funded under 2017 & 2018 MSI & FGT Allocations - Not Defunded

	Total Project Cost	Reserve	Applied under 2017 & 2018 MSI	Applied under 2018 FGT	Total Funding
4 St NW (000, 100 & 200blk) Final Lift (2004)	296,000		296,000		296,000
3 St NW (000, 100, 200 & 300blk) Final Lift (2005)	339,000		339,000		339,000
Upgrades to South Trunk east of Eastside Phase I	476,814	167,951		308,863	476,814
East Side Surge Tanks	650,000		650,000		650,000

#### 2019 & 2020 FGT Allocations

FGT - 2019	632,803.00
Additional - 2019	-
<b>Total 2019 FGT Allocation</b>	<b>632,803.00</b>
<b>2020 Allocation</b>	<b>320,330.00</b>
<b>Total 2019 &amp; 2020 FGT Allocations</b>	<b>953,133.00</b>
<b>Unused FGT - Inflow &amp; Infiltration</b>	<b>93,459.00</b>
	<b>1,046,592.00</b>
<b>Allocate to the Following Capital Projects</b>	
Water Main Extension and Northside Reservoir	200,000.00
Skateboard Park	211,300.00
Splash Park Rehab (Joint Community Project)	218,250.00
2019 Main Street between Sangster Crescent and Redcliff Way - Engineering Costs	90,000.00
2020 Main Street between Sangster Crescent and Redcliff Way - Construction Costs	270,000.00
	<b>989,550.00</b>
<b>Remaining</b>	<b>57,042.00</b>

# Operating Budget Summary by Tree

Budget Year: 2020 & From Stage: <All> To Stage: <All>

	Expenditures	Revenues	Net
Main Budget	18,487,915	14,907,526	(3,580,390)
Main Budget	18,487,915	14,907,526	(3,580,390)
Administration	4,151,742	8,670,154	4,518,412
11-02 Legislative & Council	190,005	0	(190,005)
12-00 Administration	0	8,367,492	8,367,492
12-02 Administration General	1,815,496	302,662	(1,512,834)
80-01 Transfers	0	0	0
81-01 Unconditional Transfers	2,146,241	0	(2,146,241)
Community Services	2,052,219	589,831	(1,462,388)
51-00 Family & Community Support Services	118,131	145,506	27,375
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	8,940	600	(8,340)
51-09 Other Community Programs	17,800	0	(17,800)
53-00 Special Transit	60,102	0	(60,102)
70-06 Rec-Tangle General	285,901	0	(285,901)
70-65 Rec-Tangle - R&M Supplies	5,600	0	(5,600)
72-00 Recreation	323,953	245,240	(78,713)
72-03 Swimming Pool	328,617	0	(328,617)
72-08 Parks	341,966	13,680	(328,286)
72-65 Recreation - R&M Supplies	27,800	0	(27,800)
74-00 Culture Services	0	28,205	28,205
74-05 Museum	11,000	0	(11,000)
74-06 Library	226,579	0	(226,579)
74-08 Drop in Centre	29,541	0	(29,541)
74-10 Other Programs	204,088	150,000	(54,088)
79-10 Other Cultural Services	14,000	0	(14,000)
Planning & Engineering	956,957	577,980	(378,977)
27-00 Building & Development	88,867	16,000	(72,867)
61-00 Planning Services and Engineering	117,088	16,550	(100,538)
66-00 Subdivision and Land Development	353,941	490,515	136,574
66-06 Land Development	396,562	0	(396,562)
66-65 Planning Services - R&M Supplies	500	0	(500)
69-00 Building Rental and Land Lease	0	54,915	54,915
Protective Services	1,977,134	631,090	(1,346,044)
21-00 Police Services	1,260,580	519,100	(741,480)
23-00 Protective Services	0	1,600	1,600
23-02 Fire Protection	428,635	25,000	(403,635)
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	79,296	10,000	(69,296)
26-02 Bylaw Enforcement General	149,793	62,640	(87,153)
26-08 Animal and Pest Control	21,500	12,750	(8,750)
26-11 Weed Control	29,330	0	(29,330)
26-65 Bylaw Vehicle and Equipment	1,500	0	(1,500)
Public Works - Cemetery	67,860	23,462	(44,397)
56-00 Cemetery	0	23,462	23,462

# Operating Budget Summary by Tree

Budget Year: 2020 & From Stage: <All> To Stage: <All>

	Expenditures	Revenues	Net
56-08 Cemetery General	67,860	0	(67,860)
Public Works - Garbage Collection	710,807	657,558	(53,249)
43-00 Garbage Collection	0	657,558	657,558
43-09 Garbage Collection & Distribution	657,307	0	(657,307)
43-65 Garbage Collection - R&M Supplies	53,500	0	(53,500)
Public Works - Sanitary Sewer	1,377,058	1,115,050	(262,008)
42-00 Sanitary Sewer	0	1,115,050	1,115,050
42-09 Sanitary Sewer General	1,374,058	0	(1,374,058)
42-65 Sanitary Sewer - R&M Supplies	3,000	0	(3,000)
Public Works - Transportation & Storm	3,851,188	22,500	(3,828,688)
31-00 Public Services	0	1,000	1,000
31-02 Public Services General	297,543	0	(297,543)
32-00 Transportation	0	16,500	16,500
32-06 Transportation General	2,652,097	0	(2,652,097)
32-10 Sidewalks	80,500	0	(80,500)
32-62 Shop	290,007	0	(290,007)
32-65 Transportation - R&M Supplies	130,850	0	(130,850)
37-00 Storm Sewer & Drainage	398,191	5,000	(393,191)
37-65 Storm & Drainage R&M Supplies	2,000	0	(2,000)
Public Works - Water	3,342,951	2,619,900	(723,051)
41-00 Water	0	2,509,500	2,509,500
41-02 Water General	1,477,495	0	(1,477,495)
41-05 Water Biling and Collection	223,005	0	(223,005)
41-07 Water Pumping - Raw Water	0	0	0
41-08 Water Purification and Treatment	1,209,525	0	(1,209,525)
41-09 Water Transmission and Distribution	396,126	110,400	(285,726)
41-65 Water - R&M Supplies	36,800	0	(36,800)
Redcliff/Cypress Regional Landfill	0	0	0
Unassigned	0	0	0

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>11-02 Legislative &amp; Council</b>								
<i>Expense</i>								
2-11-02-113-000 Salaries and Wages	72,563	73,033	72,563	72,563	24,188	72,563	72,563	72,563
2-11-02-114-000 Per Diem	5,876	7,850	5,025	7,575	600	8,275	8,375	8,375
2-11-02-132-000 Benefits - Employer Contribution	7,224	11,537	12,074	9,586	3,930	11,715	11,715	11,715
2-11-02-136-000 Workers Compensation	1,050	1,053	902	1,265	379	1,453	1,453	1,453
2-11-02-137-000 Sick, Accident, Life Insurance	525	525	525	525	525	525	530	535
2-11-02-150-000 Council Fees	35,769	35,786	46,687	46,704	15,562	46,704	46,704	46,704
2-11-02-211-000 Travel Expense	9,435	22,311	9,572	20,810	1,091	22,820	24,230	24,540
2-11-02-219-000 Miscellaneous Services	5,270	5,000	0	1,000	0	1,000	1,000	1,000
2-11-02-221-000 Public Relations, Promotions & Adve	0	0	196	5,000	0	5,000	5,000	5,000
2-11-02-223-000 Registration & Tuition	4,202	9,300	5,114	9,500	337	9,750	9,950	10,150
2-11-02-511-000 General Goods and Supplies	953	4,700	13	4,700	0	5,200	5,200	5,200
2-11-02-770-000 Town Contribution to Other Org, Community Development	0	5,000	1,659	5,000	1,000	5,000	5,000	5,000
<i>Expense Total</i>	142,867	176,094	154,330	184,228	47,612	190,005	191,720	192,235
<b>11-02 Legislative &amp; Council Net Total</b>	(142,867)	(176,094)	(154,330)	(184,228)	(47,612)	(190,005)	(191,720)	(192,235)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>12-00 Administration</b>								
<i>Revenue</i>								
1-12-00-109-000 Cypress View Foundation	70,731	70,609	73,534	73,431	0	71,187	74,035	76,996
1-12-00-110-001 Real Property - Residential	2,683,289	2,657,549	2,696,030	2,694,400	0	2,680,990	2,721,344	2,748,558
1-12-00-110-002 Real Property - Non-Residential	2,532,715	2,508,653	2,544,977	2,543,438	0	2,530,779	2,568,873	2,594,562
1-12-00-110-003 Real Property - Farmland	103,062	102,083	141,393	141,308	0	193,099	195,739	197,698
1-12-00-110-004 Real Property - M & E	99,376	98,423	99,848	99,788	0	99,291	100,786	101,794
1-12-00-110-005 Real Property - Designated Industrial Property	348	414	827	849	0	618	624	630
1-12-00-111-000 School Tax Levy	2,001,350	1,998,651	2,091,638	2,092,614	0	2,015,876	2,036,035	2,056,395
1-12-00-112-000 Real Property (MGB 147/08)	79,224	73,289	75,832	78,605	0	78,605	79,392	80,185
1-12-00-113-000 School Tax Levy (MGB 147/08)	57,353	56,037	52,705	58,671	0	56,519	57,085	57,655
1-12-00-114-000 Cypress View Foundation (MGB 147/0)	1,996	1,945	1,909	2,023	0	1,951	2,030	2,110
1-12-00-115-000 Designated Industrial Property (MGB 147/08)	85	86	70	123	0	90	91	92
1-12-00-120-000 Frontages - Annual	0	399,265	0	364,631	0	301,717	281,717	261,717
1-12-00-510-000 Tax Penalties	26,278	72,500	73,727	30,000	54,501	50,000	50,000	50,000
1-12-00-551-000 Interest on Investment	534,961	220,000	652,099	234,000	3,168	286,670	350,000	350,000
1-12-00-551-001 Interest Amortization on Premium/Di	(39,857)	100	(101,308)	100	0	100	100	100
<i>Revenue Total</i>	8,150,911	8,259,604	8,403,283	8,413,981	57,669	8,367,492	8,517,851	8,578,492
<b>12-00 Administration Net Total</b>	8,150,911	8,259,604	8,403,283	8,413,981	57,669	8,367,492	8,517,851	8,578,492

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>12-02 Administration General</b>								
<i>Revenue</i>								
1-12-02-413-000 Reports, Maps, Faxes, Copies, Development Fees	0	50	0	0	0	0	0	0
1-12-02-413-001 Reports, Maps, Faxes, Copies, Etc.	0	0	46	20	10	20	20	20
1-12-02-414-000 Tax Certificates	8,476	8,500	8,002	8,200	2,231	8,000	7,500	6,500
1-12-02-490-000 Sales Rev (Promotion, Golf Course Pumping Water, Cemetery)	0	10	0	0	0	0	0	0
1-12-02-490-001 Promotional Items	0	0	0	10	0	10	10	10
1-12-02-491-000 Miscellaneous Revenue	116,139	5,000	4,623	10,000	1,154	5,000	5,000	5,000
1-12-02-511-000 Penalties	7,383	100	4,067	1,000	228	1,000	1,000	1,000
1-12-02-520-000 Business Licenses; Permits and Licenses	40,198	46,460	45,297	43,000	40,705	46,500	47,000	48,000
1-12-02-522-000 Other Business Permits and Licenses	525	505	0	0	0	0	0	0
1-12-02-570-000 Insurance Proceeds	57,227	101	35,145	100	1,000	100	100	100
1-12-02-590-000 Non-Government Grants/Donations	0	50	0	10	0	10	10	10
1-12-02-601-000 Gain / Loss on Sale of Tangible Cap	0	5,050	(31,964)	2,000	0	50	50	50
1-12-02-601-001 Gain/loss on Sale of Investments	(27,016)	50,000	18,774	1,000	0	1,000	1,000	1,000
1-12-02-780-000 Contributed from Equity in TCA	0	0	13,666	0	0	0	0	0
1-12-02-840-000 Provincial Grants	51,182	50,700	73,625	61,143	0	49,789	50,456	52,500
1-12-02-920-000 Contributed from Reserve for Operat	45,500	85,982	78,223	110,132	0	38,783	35,000	35,000
1-12-02-921-000 Contributed from Reserve for Operat	0	0	0	0	0	150,000	150,000	150,000
1-12-02-960-000 Office Recovery - FCSS	2,400	2,400	2,400	2,400	0	2,400	2,400	2,400
<i>Revenue Total</i>	302,014	254,908	251,905	239,015	45,327	302,662	299,546	301,590
<i>Expense</i>								
2-12-02-113-000 Salaries and Wages	391,325	424,648	413,503	417,598	105,980	445,295	448,267	450,273
2-12-02-132-000 Benefits - Employer Contribution	115,386	116,589	100,638	101,772	26,910	113,228	113,735	114,101

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>12-02 Administration General</b>								
2-12-02-136-000 Workers Compensation	3,578	3,765	4,366	4,115	1,502	5,025	5,044	5,052
2-12-02-140-000 Staff Relations	7,909	9,851	9,883	10,800	143	11,810	11,810	11,810
2-12-02-211-000 Travel Expense	12,840	35,700	11,148	30,450	362	30,650	31,260	32,170
2-12-02-216-000 Postage, Freight & Courier Services	8,296	6,700	6,532	4,500	1,574	6,500	6,000	5,000
2-12-02-217-000 Phone & Internet	10,177	10,100	11,775	9,200	1,294	9,500	9,600	9,700
2-12-02-219-000 Miscellaneous Services	22,326	56,000	1,277	36,010	1,418	36,020	1,030	1,040
2-12-02-221-000 Public Relations, Promotions & Adve	30,333	43,332	52,005	38,332	3,819	23,583	19,800	19,800
2-12-02-223-000 Registration & Tuition	6,239	11,750	4,696	15,445	1,855	17,020	13,840	9,930
2-12-02-225-000 Memberships	66,007	68,070	68,082	67,280	34,803	69,490	71,370	73,165
2-12-02-231-000 Professional Services: Audit; Planning & Devpt Studies	15,133	19,250	0	0	0	0	0	0
2-12-02-231-001 Professional Service: Audit	0	0	17,342	15,837	0	18,850	21,189	19,805
2-12-02-232-000 Professional Services: Legal & L.R.	14,045	30,000	15,715	30,000	0	30,000	30,000	30,000
2-12-02-236-000 Contracted Services: Admin Support	1,400	500	0	800	0	100	50	10
2-12-02-237-000 Special Services: Contracted or Janitorial	6,588	9,105	5,616	6,588	936	5,616	5,616	5,700
2-12-02-238-000 Professional Serv.: Assessing & App	65,112	65,472	66,569	68,325	17,006	68,075	71,058	71,344
2-12-02-248-000 Information System Support	15,973	18,000	15,391	13,900	4,019	17,100	17,400	17,600
2-12-02-249-000 Hardware & Software Upgrade/Replacement; Replot & Survey for Land Dev	37,147	53,000	0	0	0	0	0	0
2-12-02-249-001 Hardware & Software Upgrade/Replacement	0	0	15,156	36,100	3,012	34,949	34,080	34,680
2-12-02-252-000 Contracted R & M Building	12,259	11,500	20,432	73,250	4,315	10,400	8,440	8,500
2-12-02-252-001 Contracted R & M Facilities	0	0	0	0	775	150,000	150,000	150,000
2-12-02-253-000 Contracted R & M Equipment	17,973	14,847	18,672	20,528	2,924	5,845	5,927	6,017
2-12-02-254-000 Software Mtce & Licenses; Street Lighting for Roads	31,166	32,330	0	0	0	0	0	0
2-12-02-254-001 Software Maintenance & Licenses	0	0	41,200	43,900	0	43,800	46,920	47,530



# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>12-02 Administration General</b>								
2-12-02-270-000 Tax on Leases and Other Town Lands	19,535	20,000	21,393	20,000	0	22,000	23,000	23,500
2-12-02-274-000 Insurance Costs	193,518	162,610	154,645	162,000	135,993	170,000	170,000	170,000
2-12-02-275-000 Penalties & Service Charges	61	404	0	200	0	50	50	50
2-12-02-291-000 Election Expense; Provision for Landfill Closure	0	0	0	0	0	0	15,000	0
2-12-02-342-000 Land Titles Office Expenditures	162	600	185	350	38	350	350	300
2-12-02-511-000 General Goods and Supplies	14,735	19,125	16,242	16,345	1,564	13,840	12,550	11,320
2-12-02-520-148 R&M Supplies - '14 NISSAN ROGUE	0	0	37	1,389	25	1,406	1,428	1,470
2-12-02-530-000 R & M Supplies Building	10,855	11,000	8,606	7,070	1,306	7,000	7,100	7,200
2-12-02-531-000 R & M Supplies	2,160	3,500	248	3,600	0	3,000	3,000	3,000
2-12-02-540-000 Utilities	8,549	5,868	7,490	7,800	1,619	7,700	7,800	7,900
2-12-02-660-000 Amortization Expense	51,164	58,395	56,350	53,237	0	69,558	73,036	76,688
2-12-02-762-000 Contributed to Reserves	1,142,785	366,650	973,359	316,650	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	14,273	8,170	14,081	10,181	1,805	12,070	12,570	13,070
2-12-02-811-000 Over & Short	3	51	(46)	30	0	10	10	10
2-12-02-831-041 Debenture Debt - Interest-Water Loc	3,309	3,310	2,802	2,802	0	2,266	1,699	1,100
2-12-02-831-042 Debenture Debt - Interest-Sew Local	1,362	1,362	1,094	1,095	0	812	513	197
2-12-02-832-041 Debenture Debt - Principal-Water Lo	8,985	8,985	9,492	9,492	0	10,028	10,595	6,964
2-12-02-832-042 Debenture Debt - Principal-Sewer Lo	4,748	4,748	5,016	5,016	0	5,299	5,598	1,306
2-12-02-900-000 Uncollectibles	0	3,535	(300)	500	0	500	500	500
2-12-02-910-000 Collection Agency Fee	0	100	0	100	0	100	100	100
<i>Expense Total</i>	2,387,416	1,738,922	2,190,689	1,682,588	354,997	1,815,496	1,803,985	1,784,552
<b>12-02 Administration General Net Total</b>	(2,085,403)	(1,484,014)	(1,938,785)	(1,443,573)	(309,670)	(1,512,834)	(1,504,439)	(1,482,962)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>21-00 Police Services</b>								
<i>Revenue</i>								
1-21-00-530-000 Police Fines - Cost Distribution	31,344	30,300	33,216	30,300	10,700	30,300	30,300	30,500
1-21-00-560-000 Building Rental - Commercial Long T	155,558	150,793	144,000	144,000	36,000	144,000	144,000	144,000
1-21-00-840-000 Provincial Grants	344,800	348,151	344,800	344,800	0	344,800	344,800	344,800
<i>Revenue Total</i>	531,702	529,244	522,016	519,100	46,700	519,100	519,100	519,300
<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	12,104	14,765	16,348	14,764	4,765	15,059	15,359	15,359
2-21-00-132-000 Benefits - Employer Contribution	3,471	3,887	3,256	3,607	1,143	3,332	3,396	3,356
2-21-00-136-000 Workers Compensation	84	140	75	149	0	175	179	172
2-21-00-237-000 Special Services: Contracted or Janitorial	20,280	21,816	17,640	21,600	2,940	17,640	17,640	18,000
2-21-00-251-000 Contracted R & M	7,810	8,500	3,900	8,600	0	2,000	2,000	2,000
2-21-00-252-000 Contracted R & M Building	7,924	9,000	7,767	9,100	2,300	9,500	9,500	9,500
2-21-00-274-000 Insurance Costs	2,023	2,020	0	2,040	0	2,050	2,050	2,050
2-21-00-300-000 Police Contracting incl. Resource O	937,436	1,048,401	1,196,550	1,022,500	0	1,030,000	1,030,000	1,030,000
2-21-00-530-000 R & M Supplies Building	973	2,525	2,242	2,500	16	3,000	3,000	3,000
2-21-00-540-000 Utilities	22,412	18,685	21,084	18,900	4,630	19,000	19,000	19,000
2-21-00-660-000 Amortization Expense	67,141	67,141	67,141	71,598	0	66,215	69,526	73,002
2-21-00-831-000 Debenture Debt - Interest	37,122	37,123	34,935	34,936	0	32,662	30,299	27,843
2-21-00-832-000 Debenture Debt - Principal	55,486	55,486	57,673	57,674	0	59,947	62,310	64,767
<i>Expense Total</i>	1,174,266	1,289,489	1,428,611	1,267,969	15,793	1,260,580	1,264,259	1,268,049
<b>21-00 Police Services Net Total</b>	(642,564)	(760,245)	(906,595)	(748,869)	30,906	(741,480)	(745,159)	(748,749)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>23-00 Protective Services</b>								
<i>Revenue</i>								
1-23-00-352-000 Alberta Transportation Fire Calls	0	1,010	0	1,000	0	1,000	1,000	1,000
1-23-00-410-000 Other Fire Calls, Community Garden Memberships	0	505	0	500	2,118	500	500	500
1-23-00-411-000 Inspections - As Requested, Doc for Tender Process, Street Repair	150	101	0	0	0	0	0	0
1-23-00-411-001 Inspections - As Requested	0	0	0	100	0	100	100	100
1-23-00-840-000 Provincial Grants	0	0	48,190	0	0	0	0	0
<i>Revenue Total</i>	150	1,616	48,190	1,600	2,118	1,600	1,600	1,600
<b>23-00 Protective Services Net Total</b>	150	1,616	48,190	1,600	2,118	1,600	1,600	1,600

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>23-02 Fire Protection</b>								
<i>Revenue</i>								
1-23-02-920-000 Contributed from Reserve for Operat	0	0	0	0	0	25,000	0	0
<i>Revenue Total</i>	0	0	0	0	0	25,000	0	0
<i>Expense</i>								
2-23-02-113-000 Salaries and Wages	19,604	43,974	46,666	67,725	17,319	70,973	71,360	71,360
2-23-02-113-031 Salaries and Wages	4,065	3,300	4,467	4,442	1,254	4,670	4,761	4,581
2-23-02-113-115 Fire Fighter's Fee (Volunteer Force	40,126	46,300	41,501	45,860	12,171	45,860	45,860	45,860
2-23-02-114-000 Per Diem	0	7,400	0	4,000	0	4,000	4,000	4,000
2-23-02-132-000 Benefits - Employer Contribution	5,179	6,706	9,575	10,933	3,250	12,275	12,484	12,212
2-23-02-136-000 Workers Compensation	639	460	742	1,285	262	1,536	1,562	1,512
2-23-02-137-000 Sick, Accident, Life Insurance	1,385	925	1,444	1,385	1,444	1,413	1,441	0
2-23-02-140-000 Staff Relations	0	0	0	200	0	250	300	0
2-23-02-211-000 Travel Expense	286	4,444	1,320	4,400	0	4,000	4,000	4,000
2-23-02-217-000 Phone & Internet	1,968	2,020	2,995	2,000	475	2,500	2,500	2,500
2-23-02-223-000 Registration & Tuition	2,040	2,222	780	2,200	255	2,000	2,000	2,000
2-23-02-225-000 Memberships	180	227	110	230	0	230	230	230
2-23-02-251-000 Contracted R & M	6,303	16,160	2,475	16,000	1,078	15,000	15,000	15,000
2-23-02-252-000 Contracted R & M Building	1,627	4,000	3,885	2,525	69	4,000	4,000	4,000
2-23-02-253-000 Contracted R & M Equipment	2,099	5,656	2,875	5,700	776	4,000	4,000	4,000
2-23-02-254-000 Software Mtce & Licenses; Street Lighting for Roads	588	1,616	420	1,600	0	600	600	60
2-23-02-271-000 Licenses & Permits	898	859	898	900	918	900	900	900
2-23-02-504-000 Machines & Equipment (Under \$5,000)	17,787	14,140	16,244	14,300	732	42,000	17,000	17,000
2-23-02-510-000 Uniforms	0	3,030	765	3,000	0	2,000	2,000	2,000

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>23-02 Fire Protection</b>								
2-23-02-511-000 General Goods and Supplies	54	505	0	0	0	0	0	0
2-23-02-511-001 Fire Prevention	0	0	48,526	500	0	500	500	500
2-23-02-519-000 General Goods and Supplies	1,523	1,313	1,918	1,300	270	1,300	1,300	1,300
2-23-02-521-000 Gas & Oil	106	1,010	0	1,000	0	500	500	500
2-23-02-530-000 R & M Supplies Building	502	1,313	832	1,300	15	2,000	2,000	2,000
2-23-02-540-000 Utilities	5,031	4,343	4,360	4,300	1,072	4,500	4,500	4,500
2-23-02-660-000 Amortization Expense	45,184	29,674	60,683	30,803	0	46,530	48,857	51,300
2-23-02-762-000 Contributed to Reserves	150,000	150,000	150,000	150,000	0	150,000	150,000	0
2-23-02-831-000 Debenture Debt - Interest	1,172	1,172	907	907	0	907	625	323
2-23-02-832-000 Debenture Debt - Principal	3,676	3,676	3,924	3,925	0	4,190	4,473	4,774
<i>Expense Total</i>	312,022	356,445	408,313	382,721	41,358	428,635	406,754	256,413
<b>23-02 Fire Protection Net Total</b>	(312,022)	(356,445)	(408,313)	(382,721)	(41,358)	(403,635)	(406,754)	(256,413)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>23-65 Fire - R&amp;M Supplies</b>								
<i>Expense</i>								
2-23-65-520-107 R & M Supplies - '96 Ford 3/4 Ton T	1,410	1,010	868	1,000	42	1,000	1,000	1,000
2-23-65-520-120 R & M Supplies - '05 Freight Liner	480	1,515	27	1,500	0	1,500	1,500	1,500
2-23-65-520-127 R & M Supplies - '08 Ford F550 Resc	0	1,010	0	1,000	0	1,000	1,000	1,000
2-23-65-520-141 R & M Supplies - '84 Ford C800 Fire	0	1,010	0	1,000	0	1,000	1,000	1,000
2-23-65-520-149 R & M Supplies - '15 Ford F250 4x4	50	1,010	0	1,000	0	1,000	1,000	1,000
2-23-65-520-184 R & M Supplies - 1995 E-One Cyclone Pumper	84	0	421	1,000	0	1,000	1,000	1,000
<i>Expense Total</i>	2,024	5,555	1,316	6,500	42	6,500	6,500	6,500
<b>23-65 Fire - R&amp;M Supplies Net Total</b>	(2,024)	(5,555)	(1,316)	(6,500)	(42)	(6,500)	(6,500)	(6,500)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>24-02 Disaster &amp;Emergency Services General</b>								
<i>Revenue</i>								
1-24-02-840-000 Provincial Grants	0	0	1,730	0	0	0	0	0
1-24-02-920-000 Contributed from Reserve for Operat	0	0	0	0	0	10,000	0	0
<i>Revenue Total</i>	0	0	1,730	0	0	10,000	0	0
<i>Expense</i>								
2-24-02-113-000 Salaries and Wages	20,948	25,309	38,061	34,577	10,930	35,281	35,882	35,882
2-24-02-132-000 Benefits - Employer Contribution	5,999	6,664	7,796	8,381	2,632	8,102	8,190	8,190
2-24-02-136-000 Workers Compensation	225	240	390	352	163	412	420	406
2-24-02-346-000 Regional Disaster Services	13,261	15,150	13,261	15,150	70	5,000	5,000	5,000
2-24-02-347-000 Disaster Services Train.	3,457	5,050	2,583	5,000	1,233	5,000	5,000	5,000
2-24-02-348-000 911 Emergency Service	11,200	12,509	12,600	14,000	0	15,500	17,000	17,000
2-24-02-519-002 Disaster Recovery - COVID-19	0	0	0	0	0	10,000	0	0
<i>Expense Total</i>	55,091	64,922	74,692	77,460	15,028	79,296	71,492	71,478
<b>24-02 Disaster &amp;Emergency Services General Net Total</b>	(55,091)	(64,922)	(72,962)	(77,460)	(15,028)	(69,296)	(71,492)	(71,478)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>26-02 Bylaw Enforcement General</b>								
<i>Revenue</i>								
1-26-02-520-000 Business Licenses; Permits and Licenses	50,153	40,000	0	0	0	0	0	0
1-26-02-520-001 Permits and Licences	0	0	65,488	40,000	9,312	55,000	45,000	45,000
1-26-02-530-000 Police Fines - Cost Distribution	3,440	1,010	370	1,000	0	1,000	1,000	1,000
1-26-02-840-000 Provincial Grants	0	0	14,822	6,640	0	6,640	6,640	6,640
<i>Revenue Total</i>	53,593	41,010	80,680	47,640	9,312	62,640	52,640	52,640
<i>Expense</i>								
2-26-02-113-000 Salaries and Wages	73,804	92,165	104,124	106,727	28,876	107,873	108,302	108,302
2-26-02-113-065 Salaries and Wages	2,342	2,943	2,306	2,947	775	2,555	2,555	2,555
2-26-02-132-000 Benefits - Employer Contribution	17,765	24,887	23,705	23,946	7,499	24,591	24,653	24,653
2-26-02-136-000 Workers Compensation	1,043	925	1,228	1,153	451	1,453	1,477	1,328
2-26-02-211-000 Travel Expense	865	1,600	1,736	1,600	0	1,600	1,600	1,600
2-26-02-217-000 Phone & Internet	1,399	1,616	1,515	1,650	152	1,650	1,650	1,650
2-26-02-223-000 Registration & Tuition	50	1,210	704	1,400	182	1,500	1,500	1,500
2-26-02-225-000 Memberships	0	253	57	250	765	250	250	250
2-26-02-529-000 Small Tools & Equipment Supplies	6,449	4,899	2,971	4,800	1,955	4,500	4,500	4,500
2-26-02-660-000 Amortization Expense	3,899	5,064	2,734	5,400	0	3,821	4,012	4,213
<i>Expense Total</i>	107,616	135,561	141,080	149,872	40,656	149,793	150,499	150,551
<b>26-02 Bylaw Enforcement General Net Total</b>	(54,023)	(94,551)	(60,400)	(102,232)	(31,344)	(87,153)	(97,859)	(97,911)



# Multi-Yr Budget

Budget Year: 2020

## 26-08 Animal and Pest Control

### Revenue

1-26-08-525-000 Dog License	12,180	12,120	10,883	12,250	10,648	12,250	12,250	12,250
1-26-08-535-000 Animal Impounding & Fines	155	505	220	500	110	500	500	500
<b>Revenue Total</b>	<b>12,335</b>	<b>12,625</b>	<b>11,103</b>	<b>12,750</b>	<b>10,758</b>	<b>12,750</b>	<b>12,750</b>	<b>12,750</b>

### Expense

2-26-08-219-000 Miscellaneous Services	2,190	2,020	0	0	0	0	0	0
2-26-08-219-001 Animal Administration Fee (Euthanasia)	0	0	125	2,040	0	1,500	1,500	1,500
2-26-08-519-000 General Goods and Supplies	846	1,212	227	1,200	556	20,000	20,000	20,000
<b>Expense Total</b>	<b>3,036</b>	<b>3,232</b>	<b>352</b>	<b>3,240</b>	<b>556</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>

## 26-08 Animal and Pest Control Net Total

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>26-08 Animal and Pest Control Net Total</b>	<b>9,299</b>	<b>9,393</b>	<b>10,751</b>	<b>9,510</b>	<b>10,201</b>	<b>(8,750)</b>	<b>(8,750)</b>	<b>(8,750)</b>

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>26-11 Weed Control</b>								
<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	14,334	16,160	16,126	20,367	2,140	21,759	21,759	21,759
2-26-11-132-000 Benefits - Employer Contribution	0	4,385	0	4,453	0	4,802	4,893	4,713
2-26-11-136-000 Workers Compensation	96	158	92	216	0	270	274	265
2-26-11-519-000 General Goods and Supplies	656	2,800	2,452	2,800	0	2,500	2,500	2,500
<i>Expense Total</i>	15,086	23,503	18,669	27,835	2,140	29,330	29,425	29,236
<b>26-11 Weed Control Net Total</b>	(15,086)	(23,503)	(18,669)	(27,835)	(2,140)	(29,330)	(29,425)	(29,236)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>26-65 Bylaw Vehicle and Equipment</b>								
<i>Expense</i>								
2-26-65-520-148 R&M Supplies - '14 NISSAN ROGUE	2,544	1,872	684	0	0	0	0	0
2-26-65-520-187 R & M Supplies - '08 Dodge Ram	0	0	567	1,500	30	1,500	1,500	1,500
<i>Expense Total</i>	2,544	1,872	1,252	1,500	30	1,500	1,500	1,500
<b>26-65 Bylaw Vehicle and Equipment Net Total</b>	(2,544)	(1,872)	(1,252)	(1,500)	(30)	(1,500)	(1,500)	(1,500)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>27-00 Building &amp; Development</b>								
<i>Revenue</i>								
1-27-00-527-000 Commissions Gas/Electric/Plumbing/B	11,582	15,000	10,088	15,500	2,011	16,000	16,500	0
<i>Revenue Total</i>	11,582	15,000	10,088	15,500	2,011	16,000	16,500	0
<i>Expense</i>								
2-27-00-113-000 Salaries and Wages	78,103	63,839	67,698	65,111	15,367	65,528	65,528	65,528
2-27-00-132-000 Benefits - Employer Contribution	21,110	17,165	14,422	16,210	3,307	14,992	15,322	14,667
2-27-00-136-000 Workers Compensation	665	614	757	690	219	796	810	782
2-27-00-211-000 Travel Expense	3,249	3,000	2,662	3,050	0	1,400	1,450	1,500
2-27-00-217-000 Phone & Internet	922	1,200	966	1,200	105	1,200	1,200	1,200
2-27-00-223-000 Registration & Tuition	1,532	2,000	1,076	2,000	0	1,500	1,500	1,500
2-27-00-225-000 Memberships	320	320	375	335	250	420	450	500
2-27-00-234-000 Contract Inspections	26,960	2,020	0	2,000	0	2,000	2,000	2,000
2-27-00-511-000 General Goods and Supplies	517	1,010	917	1,020	119	1,030	1,040	1,050
<i>Expense Total</i>	133,376	91,168	88,873	91,616	19,367	88,867	89,301	88,728
<b>27-00 Building &amp; Development Net Total</b>	(121,794)	(76,168)	(78,786)	(76,116)	(17,357)	(72,867)	(72,801)	(88,728)

# Multi-Yr Budget

Budget Year: 2020

## 31-00 Public Services

### Revenue

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

### Revenue Total

## 31-00 Public Services Net Total

2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 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: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>31-02 Public Services General</b>								
<i>Expense</i>								
2-31-02-113-000 Salaries and Wages	131,636	141,287	110,905	140,012	34,973	137,507	138,269	138,718
2-31-02-113-065 Salaries and Wages	0	0	0	0	0	0	0	0
2-31-02-113-066 Salaries and Wages	31,041	34,303	32,935	33,382	26,473	37,830	37,830	37,830
2-31-02-132-000 Benefits - Employer Contribution	41,209	38,522	41,797	36,397	13,143	39,675	39,804	39,877
2-31-02-136-000 Workers Compensation	1,501	1,509	1,571	1,806	520	2,091	2,097	2,102
2-31-02-140-000 Staff Relations	532	1,500	813	1,850	0	1,900	1,950	1,950
2-31-02-211-000 Travel Expense	2,422	4,000	2,353	4,000	80	4,000	4,000	4,000
2-31-02-218-000 Mobile Phone (2.26.02.217.0	3,494	3,434	3,604	3,500	305	3,500	3,500	3,750
2-31-02-223-000 Registration & Tuition	3,834	4,800	2,875	7,000	1,228	7,000	7,000	7,000
2-31-02-225-000 Memberships	1,334	1,550	1,588	1,550	60	1,550	1,550	1,550
2-31-02-253-000 Contracted R & M Equipment	402	700	1,255	662	217	874	884	894
2-31-02-504-000 Machines & Equipment (Under \$5,000)	137	4,000	1,479	4,000	0	4,000	4,250	4,250
2-31-02-511-000 General Goods and Supplies	7,196	10,100	5,067	10,500	2,942	10,500	10,500	10,500
2-31-02-660-000 Amortization Expense	34,557	32,094	25,467	34,729	0	47,116	49,472	51,946
<i>Expense Total</i>	259,295	277,800	231,708	279,388	79,941	297,543	301,105	304,368
<b>31-02 Public Services General Net Total</b>	(259,295)	(277,800)	(231,708)	(279,388)	(79,941)	(297,543)	(301,105)	(304,368)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>32-00 Transportation</b>								
<i>Revenue</i>								
1-32-00-411-000 Inspections - As Requested, Doc for Tender Process, Street Repair	13,700	10,000	0	0	0	0	0	0
1-32-00-411-003 Street Repair	0	0	7,000	10,200	0	10,000	10,000	10,000
1-32-00-412-000 Sidewalk, Curb & Gutter Repair	9,525	5,000	0	6,000	0	6,000	6,000	6,000
1-32-00-490-000 Sales Rev (Promotion, Golf Course Pumping Water, Cemetery)	0	500	0	0	0	0	0	0
1-32-00-491-000 Miscellaneous Revenue	0	0	0	500	0	500	500	500
<i>Revenue Total</i>	23,225	15,500	7,000	16,700	0	16,500	16,500	16,500
<b>32-00 Transportation Net Total</b>	23,225	15,500	7,000	16,700	0	16,500	16,500	16,500

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>32-06 Transportation General</b>								
<i>Expense</i>								
2-32-06-113-000 Salaries and Wages	111,542	116,401	125,767	117,280	22,425	118,307	118,748	119,197
2-32-06-113-065 Salaries and Wages	52,180	60,336	51,142	60,412	16,716	52,377	52,377	52,377
2-32-06-113-066 Salaries and Wages	0	0	0	0	0	31,295	31,295	31,295
2-32-06-132-000 Benefits - Employer Contribution	36,062	40,016	38,411	38,849	11,320	49,180	49,252	49,326
2-32-06-136-000 Workers Compensation	1,259	1,578	1,619	1,884	542	2,461	2,501	2,439
2-32-06-251-000 Contracted R & M	66,750	135,000	107,053	132,000	0	134,500	137,000	0
2-32-06-254-000 Software Mtce & Licenses; Street Lighting for Roads	103,467	100,000	0	0	0	0	0	0
2-32-06-254-002 Street Lighting	0	0	97,361	100,000	18,487	100,000	100,000	108,243
2-32-06-257-000 Contracted R & M Railway Crossings	6,796	9,000	7,544	11,000	1,306	11,000	11,000	11,000
2-32-06-527-000 R & M Supplies - Gravel and Sand	38,115	34,500	(12,405)	36,600	1,149	48,000	48,000	48,000
2-32-06-529-000 Small Tools & Equipment Supplies	1,431	2,000	1,918	2,000	477	2,000	2,000	2,000
2-32-06-530-000 R & M Supplies Building	17,284	20,000	19,049	20,000	0	20,000	20,000	20,000
2-32-06-539-000 R & M Supplies Road Signs	5,356	5,000	7,127	5,100	843	5,500	5,500	5,500
2-32-06-660-000 Amortization Expense	1,709,884	1,751,578	1,692,659	1,840,133	0	1,779,202	1,868,162	1,961,571
2-32-06-762-000 Contributed to Reserves	129,833	10,000	131,958	10,000	0	10,000	10,000	10,000
2-32-06-831-000 Debenture Debt - Interest	94,486	98,271	84,802	86,828	0	76,685	66,583	55,977
2-32-06-832-000 Debenture Debt - Principal	231,247	231,248	209,776	209,777	0	211,589	221,692	184,982
<i>Expense Total</i>	2,605,692	2,614,928	2,563,780	2,671,863	73,265	2,652,097	2,744,110	2,661,908
<b>32-06 Transportation General Net Total</b>	(2,605,692)	(2,614,928)	(2,563,780)	(2,671,863)	(73,265)	(2,652,097)	(2,744,110)	(2,661,908)



# Multi-Yr Budget

Budget Year: 2020

## 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

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
2-32-10-251-000 Contracted R & M	54,813	65,000	42,527	80,000	690	80,000	85,000	85,000
2-32-10-530-000 R & M Supplies Building	14	500	0	500	0	500	500	500
Expense Total	54,827	65,500	42,527	80,500	690	80,500	85,500	85,500
32-10 Sidewalks Net Total	(54,827)	(65,500)	(42,527)	(80,500)	(690)	(80,500)	(85,500)	(85,500)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>32-62 Shop</b>								
<i>Expense</i>								
2-32-62-113-000 Salaries and Wages	82,711	78,795	107,458	90,340	24,367	91,143	91,452	91,766
2-32-62-132-000 Benefits - Employer Contribution	20,561	21,822	22,739	21,201	5,677	22,454	22,505	22,556
2-32-62-136-000 Workers Compensation	917	772	1,288	958	368	1,110	1,114	1,118
2-32-62-217-000 Phone & Internet	6,240	7,000	4,300	7,000	588	7,000	7,000	7,000
2-32-62-237-000 Special Services: Contracted or Janitorial	6,360	6,424	7,800	6,360	1,300	7,800	7,800	8,000
2-32-62-252-000 Contracted R & M Building	11,388	10,000	4,619	15,000	6,092	15,000	15,000	15,000
2-32-62-253-000 Contracted R & M Equipment	17,142	25,000	12,152	12,800	0	16,000	9,000	1,000
2-32-62-512-000 Protective Clothing and Supplies	3,953	4,000	3,671	4,000	1,388	4,000	4,000	4,000
2-32-62-519-000 General Goods and Supplies	2,338	4,000	3,772	4,000	1,283	4,000	4,000	4,000
2-32-62-521-000 Gas & Oil	95,896	80,000	76,428	85,000	30,415	100,000	105,000	110,000
2-32-62-529-000 Small Tools & Equipment Supplies	4,190	4,500	3,774	5,000	859	5,000	5,000	5,000
2-32-62-530-000 R & M Supplies Building	1,585	1,500	1,285	1,500	13	1,500	1,500	1,500
2-32-62-540-000 Utilities	15,047	11,000	13,731	15,000	4,523	15,000	15,000	15,000
<i>Expense Total</i>	268,328	254,812	263,018	268,159	76,873	290,007	288,370	285,940
<b>32-62 Shop Net Total</b>	(268,328)	(254,812)	(263,018)	(268,159)	(76,873)	(290,007)	(288,370)	(285,940)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>32-65 Transportation - R&amp;M Supplies</b>								
<i>Expense</i>								
2-32-65-265-000 Equipment Rental	435	2,000	1,939	2,000	727	2,000	2,000	2,000
2-32-65-520-000 Graveliners	2,165	4,000	4,825	4,000	134	6,500	6,500	6,500
2-32-65-520-095 R & M Supplies - Bobcat Trailer	848	1,400	49	500	0	500	500	500
2-32-65-520-102 R & M Supplies - '95 John Deere 770	5,074	5,000	15,531	19,000	378	9,000	9,000	9,000
2-32-65-520-110 R & M Supplies - Case 580SM Backhoe	5,416	16,350	34,157	34,250	2,025	16,800	4,000	0
2-32-65-520-114 R & M Supplies - Air Compressor w/	109	500	354	500	0	500	500	500
2-32-65-520-115 R & M Supplies - '04 GMC Sierra 350	199	0	956	0	0	0	0	0
2-32-65-520-116 R & M Supplies - '04 Portable Gener	0	1,500	0	1,500	0	1,500	1,500	1,500
2-32-65-520-118 R & M Supplies - '05 Chev. 3ton Tru	1,617	0	1,834	2,000	0	2,000	2,000	0
2-32-65-520-119 R & M Supplies - '06 International	8,479	15,000	7,666	3,500	1,945	3,500	3,500	0
2-32-65-520-121 R & M Supplies - '05 New Holland Tr	0	0	4,992	7,000	175	8,000	10,000	10,000
2-32-65-520-122 R & M Supplies - '07 Dodge Ram Truc	0	0	0	0	164	1,000	1,000	1,000
2-32-65-520-135 R & M Supplies - '09 Elgin Street S	7,688	10,000	12,220	12,500	128	10,500	10,750	11,000
2-32-65-520-136 R & M Supplies - '10 Ford F150 Supe	212	1,000	1,224	2,000	30	1,000	1,000	1,000
2-32-65-520-138 R & M Supplies - '10 Ford F150 Supe	289	1,000	1,514	2,000	0	2,300	1,000	1,000
2-32-65-520-144 R & M Supplies - '13 Bobcat Skid St	5,403	7,750	1,769	2,000	0	3,500	6,000	2,000
2-32-65-520-147 R & M Supplies - '13 GMC Sierra 150	180	1,000	1,565	3,200	112	1,000	1,000	1,000
2-32-65-520-151 R & M Supplies - '14 Land Pride Fla	0	0	1,626	1,500	0	1,500	1,500	1,500
2-32-65-520-154 R & M Supplies - '13 Shulte Mower	0	0	1,065	1,500	0	1,500	1,500	1,500
2-32-65-520-161 R & M Supplies - '16 Ford F150	656	0	793	0	125	0	0	0
2-32-65-520-162 R & M Supplies - '16 Ford F150	976	1,000	1,022	1,000	87	1,000	2,300	1,000
2-32-65-520-164 R & M Supplies - '17 Freightliner T	1,174	5,000	2,767	5,500	3,458	12,000	6,000	6,000
2-32-65-520-166 R & M Supplies - '16 Bobcat Snowblo	144	500	462	500	87	500	500	500

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>32-65 Transportation - R&amp;M Supplies</b>								
2-32-65-520-169 R & M Supplies - Grader	7,460	9,000	6,510	9,000	139	25,500	9,000	9,000
2-32-65-520-170 R & M Supplies - Drum Roller	0	1,000	105	1,000	0	1,000	1,000	1,000
2-32-65-520-174 R & M Supplies - Sander Spreader	4,529	2,500	1,157	2,500	0	2,500	2,500	0
2-32-65-520-175 R & M Supplies - Asphalt Crack Sealer	99	750	0	750	0	750	750	750
2-32-65-520-176 R & M Supplies - Gravel/Plow Truck	0	2,500	1,896	2,500	199	5,000	5,000	10,000
2-32-65-520-177 R & M Supplies - Crane Truck	1,081	2,500	472	2,500	944	4,000	4,500	5,000
2-32-65-520-178 R & M Supplies - Pickup Truck	824	1,000	232	1,000	106	1,000	2,500	1,000
2-32-65-520-183 R & M Supplies - Generator/Light Tower	0	0	0	500	0	500	500	500
2-32-65-520-191 R & M Supplies - Backhoe	0	0	0	0	0	2,500	5,000	7,500
2-32-65-520-192 R & M Supplies - Frostbreaker	0	0	0	0	0	2,000	2,000	2,000
<i>Expense Total</i>	55,057	92,250	108,701	125,700	10,962	130,850	104,800	94,250
<b>32-65 Transportation - R&amp;M Supplies Net Total</b>	(55,057)	(92,250)	(108,701)	(125,700)	(10,962)	(130,850)	(104,800)	(94,250)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>37-00 Storm Sewer &amp; Drainage</b>								
<i>Revenue</i>								
1-37-00-423-000 Storm Sewer Installation	0	5,000	0	5,000	0	5,000	0	0
<i>Revenue Total</i>	0	5,000	0	5,000	0	5,000	0	0
<i>Expense</i>								
2-37-00-113-000 Salaries and Wages	25,530	30,866	20,728	20,169	5,978	20,553	20,660	20,660
2-37-00-113-066 Salaries and Wages	31,041	26,343	32,935	33,382	9,278	37,830	37,830	37,830
2-37-00-132-000 Benefits - Employer Contribution	12,261	13,412	12,178	11,810	3,751	12,966	12,985	12,985
2-37-00-136-000 Workers Compensation	412	536	404	540	91	675	675	675
2-37-00-251-000 Contracted R & M	1,667	4,000	2,470	4,000	980	4,000	4,000	4,000
2-37-00-530-000 R & M Supplies Building	100	2,500	1,900	2,500	0	2,500	2,500	2,500
2-37-00-531-000 R & M Supplies	1,200	500	18	500	0	500	500	500
2-37-00-540-000 Utilities	2,877	4,000	3,376	4,500	4,849	4,500	4,500	4,500
2-37-00-660-000 Amortization Expense	281,792	253,575	288,565	293,275	0	276,906	290,752	305,289
2-37-00-762-000 Contributed to Reserves	10,000	10,000	10,308	10,000	0	10,000	10,000	10,000
2-37-00-831-000 Debenture Debt - Interest	8,264	8,264	4,159	4,160	0	2,941	1,660	1,104
2-37-00-832-000 Debenture Debt - Principal	74,819	74,819	23,600	23,600	0	24,819	14,935	6,873
<i>Expense Total</i>	449,964	428,816	400,641	408,436	24,927	398,191	400,998	406,917
<b>37-00 Storm Sewer &amp; Drainage Net Total</b>	(449,964)	(423,816)	(400,641)	(403,436)	(24,927)	(393,191)	(400,998)	(406,917)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>37-65 Storm &amp; Drainage R&amp;M Supplies</b>								
<i>Expense</i>								
2-37-65-520-158 R & M Supplies - 2012 Portable Irr	2,773	3,005	2,707	500	186	2,000	2,000	2,000
<i>Expense Total</i>	2,773	3,005	2,707	500	186	2,000	2,000	2,000
<b>37-65 Storm &amp; Drainage R&amp;M Supplies Net Total</b>	(2,773)	(3,005)	(2,707)	(500)	(186)	(2,000)	(2,000)	(2,000)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>41-00 Water</b>								
<i>Revenue</i>								
1-41-00-421-000 Sale of Goods	2,380,526	2,319,800	2,375,563	2,350,000	335,967	2,375,000	2,400,000	2,400,000
1-41-00-422-000 Water On/Off	6,580	12,000	5,660	10,000	1,120	10,000	10,000	10,000
1-41-00-423-000 Storm Sewer Installation	8,880	10,000	2,629	10,000	0	10,000	10,000	10,000
1-41-00-424-000 Sale of Bulk Water	88,287	55,000	79,724	50,000	8,318	60,000	60,000	60,000
1-41-00-425-000 Portable Hydrant Meter	0	500	7,405	500	0	500	500	500
1-41-00-490-000 Sales Rev (Promotion, Golf Course Pumping Water, Cemetery)	33,745	35,000	0	0	0	0	0	0
1-41-00-490-003 Pumping Water - Riverview Golf Club	0	0	27,640	35,000	0	35,000	35,000	35,000
1-41-00-491-000 Miscellaneous Revenue	1,022	3,000	199	3,000	199	3,000	3,000	3,000
1-41-00-511-000 Penalties	19,037	16,000	20,063	16,000	2,877	16,000	16,000	16,000
<i>Revenue Total</i>	2,538,078	2,451,300	2,518,882	2,474,500	348,481	2,509,500	2,534,500	2,534,500
<b>41-00 Water Net Total</b>	2,538,078	2,451,300	2,518,882	2,474,500	348,481	2,509,500	2,534,500	2,534,500

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>41-02 Water General</b>								
<i>Revenue</i>								
1-41-02-920-000 Contributed from Reserve for Operat	0	210,000	9,451	217,000	0	0	0	0
<i>Revenue Total</i>	0	210,000	9,451	217,000	0	0	0	0
<i>Expense</i>								
2-41-02-113-000 Salaries and Wages	53,586	73,546	46,000	76,517	13,480	60,854	61,282	61,282
2-41-02-113-065 Salaries and Wages	4,685	5,886	4,610	5,894	1,548	5,110	5,110	5,110
2-41-02-113-066 Salaries and Wages	37,385	26,343	39,421	39,598	9,781	37,830	37,830	37,830
2-41-02-132-000 Benefits - Employer Contribution	48,723	22,696	46,590	22,468	14,423	21,967	22,042	22,042
2-41-02-136-000 Workers Compensation	708	895	742	1,246	205	1,216	1,216	1,216
2-41-02-211-000 Travel Expense	3,973	6,800	2,763	6,800	1,006	6,800	6,800	6,800
2-41-02-217-000 Phone & Internet	3,346	3,500	3,868	3,500	366	3,500	3,750	3,750
2-41-02-223-000 Registration & Tuition	6,821	6,600	5,132	8,600	1,187	8,600	8,600	8,600
2-41-02-271-000 Licenses & Permits	278	210,000	9,451	217,000	0	0	0	0
2-41-02-660-000 Amortization Expense	699,065	505,539	706,585	743,143	0	723,051	759,204	797,164
2-41-02-762-000 Contributed to Reserves	460,853	453,777	519,143	421,416	0	410,324	425,000	425,000
2-41-02-831-000 Debenture Debt - Interest	89,892	89,644	86,951	86,687	0	83,646	80,521	77,308
2-41-02-832-000 Debenture Debt - Principal	105,565	105,574	108,531	108,531	0	111,572	114,697	117,910
2-41-02-900-000 Uncollectibles	3,606	2,525	697	2,525	0	2,525	2,525	2,525
2-41-02-910-000 Collection Agency Fee	558	500	75	500	122	500	500	500
<i>Expense Total</i>	1,519,044	1,513,826	1,580,556	1,744,426	42,118	1,477,495	1,529,077	1,567,037
<b>41-02 Water General Net Total</b>	(1,519,044)	(1,303,826)	(1,571,106)	(1,527,426)	(42,118)	(1,477,495)	(1,529,077)	(1,567,037)



# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>41-05 Water Biling and Collection</b>								
<i>Expense</i>								
2-41-05-113-000 Salaries and Wages	18,255	21,323	6,060	23,873	2,421	28,627	28,627	28,627
2-41-05-113-012 Salaries and Wages	98,795	104,580	109,105	108,624	31,250	127,315	128,087	128,615
2-41-05-132-000 Benefits - Employer Contribution	3,575	32,916	579	31,998	283	40,118	40,249	40,345
2-41-05-136-000 Workers Compensation	769	1,171	578	1,332	17	1,806	1,811	1,813
2-41-05-216-000 Postage, Freight & Courier Services	4,037	4,000	4,186	4,000	659	4,000	4,000	4,000
2-41-05-253-000 Contracted R & M Equipment	0	2,500	341	2,500	0	19,139	19,275	16,450
2-41-05-511-000 General Goods and Supplies	351	2,000	97	2,000	0	2,000	2,500	2,500
<i>Expense Total</i>	125,781	168,490	120,946	174,327	34,630	223,005	224,550	222,349
<b>41-05 Water Biling and Collection Net Total</b>	(125,781)	(168,490)	(120,946)	(174,327)	(34,630)	(223,005)	(224,550)	(222,349)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>41-08 Water Purification and Treatment</b>								
<i>Expense</i>								
2-41-08-113-000 Salaries and Wages	120,271	125,724	107,333	132,604	26,420	136,050	136,050	136,050
2-41-08-132-000 Benefits - Employer Contribution	27,325	28,265	24,738	28,556	7,903	30,818	30,818	30,818
2-41-08-136-000 Workers Compensation	1,077	1,089	1,318	1,406	467	1,657	1,657	1,657
2-41-08-251-000 Contracted R & M	0	3,000	0	3,000	0	3,000	3,000	3,000
2-41-08-252-000 Contracted R & M Building	7,833	8,000	3,013	8,000	2,446	8,000	8,250	8,500
2-41-08-253-000 Contracted R & M Equipment	46,274	61,000	60,194	62,000	4,642	60,000	62,500	62,500
2-41-08-529-000 Small Tools & Equipment Supplies	696	3,500	1,196	3,500	0	3,500	3,500	3,500
2-41-08-530-000 R & M Supplies Building	0	0	3,082	2,000	0	3,000	3,000	3,000
2-41-08-531-000 R & M Supplies	96,478	145,000	112,595	152,500	34,731	152,500	155,550	158,661
2-41-08-532-000 R & M Supplies Equipment	4,283	5,000	4,765	5,000	21,332	5,000	7,500	7,500
2-41-08-533-000 R & M Supplies Equipment	18,730	10,000	3,462	11,000	1,390	11,000	11,500	11,500
2-41-08-540-000 Utilities	203,451	140,000	191,796	145,000	29,914	150,000	155,000	183,559
2-41-08-762-000 Contributed to Reserves	625,000	625,000	645,000	645,000	0	645,000	645,000	645,000
<i>Expense Total</i>	1,151,418	1,155,579	1,158,490	1,199,566	129,244	1,209,525	1,223,325	1,255,245
<b>41-08 Water Purification and Treatment Net Total</b>	(1,151,418)	(1,155,579)	(1,158,490)	(1,199,566)	(129,244)	(1,209,525)	(1,223,325)	(1,255,245)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>41-09 Water Transmission and Distribution</b>								
<i>Revenue</i>								
1-41-09-920-000 Contributed from Reserve for Operat	0	0	0	0	0	110,400	100,000	100,000
<i>Revenue Total</i>	0	0	0	0	0	110,400	100,000	100,000
<i>Expense</i>								
2-41-09-113-000 Salaries and Wages	119,580	138,026	120,241	130,081	35,864	133,274	133,480	133,689
2-41-09-132-000 Benefits - Employer Contribution	28,893	30,737	27,356	30,164	8,685	32,478	32,512	32,547
2-41-09-136-000 Workers Compensation	1,329	1,171	1,425	1,380	513	1,623	1,626	1,628
2-41-09-251-000 Contracted R & M	93,256	95,000	76,744	95,000	4,370	95,000	95,000	95,000
2-41-09-524-000 Main Replacement Supplies & Service	16,549	22,000	(89)	22,000	1,725	22,000	22,000	22,000
2-41-09-530-000 R & M Supplies Building	6,149	15,000	27,745	15,000	6,397	110,000	100,000	100,000
2-41-09-534-000 Private Water Services Supplies	(32,716)	0	16,306	0	0	0	0	0
2-41-09-540-000 Utilities	1,554	1,000	1,322	1,500	472	1,750	2,000	2,000
<i>Expense Total</i>	234,595	302,934	271,049	295,124	58,025	396,126	386,618	386,864
<b>41-09 Water Transmission and Distribution Net Total</b>	(234,595)	(302,934)	(271,049)	(295,124)	(58,025)	(285,726)	(286,618)	(286,864)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>41-65 Water - R&amp;M Supplies</b>								
<i>Expense</i>								
2-41-65-520-103 R & M Supplies - '88 Ford Econoline	135	1,010	104	1,000	0	1,000	1,000	1,000
2-41-65-520-123 R & M Supplies - 07 Hyundai Loader	5,311	16,000	2,790	10,000	11,595	22,600	13,800	13,800
2-41-65-520-124 R & M Supplies - 07 Hyundai Excavat	773	3,000	3,841	3,000	780	4,000	5,000	5,000
2-41-65-520-129 R & M Supplies - '08 Ford F150 Supe	255	1,000	3,408	500	0	1,000	1,000	1,000
2-41-65-520-131 R & M Supplies - '08 Bomag 47" Roll	530	1,000	1,047	1,000	0	1,000	1,000	1,000
2-41-65-520-140 R & M Supplies - '11 GMC Sierra Tru	1,033	1,000	1,310	2,200	0	1,000	1,000	1,000
2-41-65-520-143 R & M Supplies - '12 GMC Sierra Tru	59	1,000	324	1,000	1,040	2,300	1,000	1,000
2-41-65-520-161 R & M Supplies - '16 Ford F150	312	1,000	0	1,000	0	1,000	2,300	1,000
2-41-65-520-168 R & M Supplies - Water Pickup	976	1,000	111	1,000	0	1,000	3,000	1,000
2-41-65-520-182 R & M Supplies - Scissor Lift	0	0	716	500	0	500	500	500
2-41-65-520-189 R & M Supplies - Trench Box	0	0	0	0	352	400	400	400
2-41-65-520-190 2019 Chevrolet Silverado Truck	0	0	198	1,000	0	1,000	1,000	1,000
<i>Expense Total</i>	9,383	26,010	13,849	22,200	13,768	36,800	31,000	27,700
<b>41-65 Water - R&amp;M Supplies Net Total</b>	(9,383)	(26,010)	(13,849)	(22,200)	(13,768)	(36,800)	(31,000)	(27,700)

# Multi-Yr Budget

Budget Year: 2020

## 42-00 Sanitary Sewer

### Revenue

1-42-00-421-000 Sale of Goods	1,241,525	1,108,619	1,273,038	1,109,000	209,290	1,110,000	1,110,000	1,110,000
1-42-00-423-000 Storm Sewer Installation	8,100	5,050	5,125	5,050	0	5,050	5,050	5,050
1-42-00-491-000 Miscellaneous Revenue	0	0	0	0	105	0	0	0

### Revenue Total

1,249,625	1,113,669	1,278,163	1,114,050	209,395	1,115,050	1,115,050	1,115,050
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## 42-00 Sanitary Sewer Net Total

1,249,625	1,113,669	1,278,163	1,114,050	209,395	1,115,050	1,115,050	1,115,050
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# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>42-09 Sanitary Sewer General</b>								
<i>Expense</i>								
2-42-09-113-000 Salaries and Wages	118,700	127,045	141,401	184,349	41,551	164,569	164,891	164,891
2-42-09-113-012 Salaries and Wages	56,089	59,710	62,928	61,601	18,535	74,364	74,808	75,122
2-42-09-113-065 Salaries and Wages	2,178	1,472	1,151	1,473	387	1,277	1,277	1,277
2-42-09-113-066 Salaries and Wages	31,041	26,343	32,935	33,382	9,278	37,830	37,830	37,830
2-42-09-132-000 Benefits - Employer Contribution	50,727	53,326	53,119	63,950	17,296	69,124	69,256	69,313
2-42-09-136-000 Workers Compensation	1,825	1,994	2,145	2,905	627	3,291	3,294	3,295
2-42-09-216-000 Postage, Freight & Courier Services	3,859	3,800	4,179	3,800	659	4,000	4,000	4,000
2-42-09-218-000 Mobile Phone (2.26.02.217.0	1,630	2,000	1,886	2,000	277	2,000	2,000	2,000
2-42-09-251-000 Contracted R & M	12,509	22,500	6,751	22,500	1,275	22,500	22,500	22,500
2-42-09-259-000 Contracted R & M	15,030	20,000	7,657	20,000	0	20,000	20,000	20,000
2-42-09-351-000 Medicine Hat Treatment SVC/Garbage Tonnage Charges	630,215	501,000	0	0	0	0	0	0
2-42-09-351-001 Medicine Hat Treatment Service	0	0	431,598	501,000	67,826	510,000	515,000	525,000
2-42-09-511-000 General Goods and Supplies	0	4,000	1,160	4,000	0	4,000	4,000	4,000
2-42-09-530-000 R & M Supplies Building	960	1,000	731	1,000	0	1,000	1,000	1,000
2-42-09-532-000 R & M Supplies Equipment	2,147	5,000	2,621	20,000	0	5,000	5,000	5,000
2-42-09-540-000 Utilities	8,787	9,700	11,200	9,700	1,766	10,000	10,000	10,000
2-42-09-660-000 Amortization Expense	229,238	229,238	228,656	244,455	0	262,008	275,109	288,864
2-42-09-762-000 Contributed to Reserves	298,383	272,768	325,992	177,589	0	180,294	30,000	30,000
2-42-09-900-000 Uncollectibles	2,981	707	564	2,500	0	2,500	2,500	2,500
2-42-09-910-000 Collection Agency Fee	411	303	50	300	100	300	300	325
<i>Expense Total</i>	1,466,712	1,341,907	1,316,724	1,356,505	159,576	1,374,058	1,242,766	1,266,917
<b>42-09 Sanitary Sewer General Net Total</b>	(1,466,712)	(1,341,907)	(1,316,724)	(1,356,505)	(159,576)	(1,374,058)	(1,242,766)	(1,266,917)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>42-65 Sanitary Sewer - R&amp;M Supplies</b>								
<i>Expense</i>								
2-42-65-520-156 R & M Supplies - '15 Sewer Flush Tr	965	1,000	1,268	2,000	0	3,000	4,000	4,000
<i>Expense Total</i>	965	1,000	1,268	2,000	0	3,000	4,000	4,000
<b>42-65 Sanitary Sewer - R&amp;M Supplies Net Total</b>	(965)	(1,000)	(1,268)	(2,000)	0	(3,000)	(4,000)	(4,000)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>43-00 Garbage Collection</b>								
<i>Revenue</i>								
1-43-00-421-000 Sale of Goods	694,754	529,184	744,114	601,543	123,155	607,558	613,634	619,770
1-43-00-920-000 Contributed from Reserve for Operat	44,044	50,000	0	0	0	50,000	50,000	50,000
<i>Revenue Total</i>	738,799	579,184	744,114	601,543	123,155	657,558	663,634	669,770
<b>43-00 Garbage Collection Net Total</b>	738,799	579,184	744,114	601,543	123,155	657,558	663,634	669,770



# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>43-09 Garbage Collection &amp; Distribution</b>								
<i>Expense</i>								
2-43-09-113-000 Salaries and Wages	100,965	97,798	95,441	94,763	27,330	95,912	96,233	96,233
2-43-09-113-012 Salaries and Wages	48,792	51,000	54,542	53,281	15,166	62,344	62,703	62,929
2-43-09-113-065 Salaries and Wages	11,874	16,188	12,676	16,208	4,258	14,052	14,052	14,052
2-43-09-132-000 Benefits - Employer Contribution	41,303	43,418	37,984	39,085	11,854	41,755	41,871	41,912
2-43-09-136-000 Workers Compensation	1,283	1,583	1,398	1,697	407	2,038	2,040	2,041
2-43-09-216-000 Postage, Freight & Courier Services	3,859	3,800	4,013	3,800	659	4,000	4,000	4,000
2-43-09-351-000 Medicine Hat Treatment SVC/Garbage Tonnage Charges	150,233	120,000	0	0	0	0	0	0
2-43-09-351-002 Garbage Tonnage Charges	0	0	161,359	170,000	16,173	170,000	175,000	175,000
2-43-09-504-000 Machines & Equipment (Under \$5,000)	44,044	51,500	0	1,500	0	51,500	51,500	51,500
2-43-09-511-000 General Goods and Supplies	1,025	2,000	977	2,000	0	2,000	2,000	2,000
2-43-09-521-000 Gas & Oil	25,000	25,000	30,000	30,000	0	32,000	34,000	38,000
2-43-09-530-000 R & M Supplies Building	10,023	15,000	10,030	15,000	129	15,000	15,000	15,000
2-43-09-660-000 Amortization Expense	33,928	41,141	33,928	48,812	0	53,249	55,912	58,707
2-43-09-762-000 Contributed to Reserves	106,397	106,397	110,208	110,208	0	112,956	60,000	60,000
2-43-09-900-000 Uncollectibles	1,863	300	349	300	0	300	300	300
2-43-09-910-000 Collection Agency Fee	178	200	32	200	63	200	200	200
<i>Expense Total</i>	580,768	575,325	552,938	586,855	76,038	657,307	614,812	621,875
<b>43-09 Garbage Collection &amp; Distribution Net Total</b>	(580,768)	(575,325)	(552,938)	(586,855)	(76,038)	(657,307)	(614,812)	(621,875)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>43-65 Garbage Collection - R&amp;M Supplies</b>								
<i>Expense</i>								
2-43-65-520-128 R & M Supplies - '08 Interna SF637	7,975	25,000	10,200	35,500	1,171	30,000	30,000	30,000
2-43-65-520-157 R & M Supplies - '15 Garbage Truck	19,998	20,000	16,933	28,000	12,641	21,000	26,500	26,500
2-43-65-520-193 R & M Supplies - Garbage Truck	0	0	0	0	0	2,500	7,500	15,000
<i>Expense Total</i>	27,974	45,000	27,133	63,500	13,812	53,500	64,000	71,500
<b>43-65 Garbage Collection - R&amp;M Supplies Net Total</b>	(27,974)	(45,000)	(27,133)	(63,500)	(13,812)	(53,500)	(64,000)	(71,500)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>51-00 Family &amp; Community Support Services</b>								
<i>Revenue</i>								
1-51-00-410-000 Other Fire Calls, Community Garden Memberships	759	0	0	0	0	0	0	0
1-51-00-410-001 Community Garden Memberships	0	0	1,915	400	300	400	400	400
1-51-00-495-000 Volunteer Recognition	920	1,200	780	1,300	0	1,400	1,400	1,400
1-51-00-591-000 Non Government Grant	3,328	1,050	1,712	1,050	157	1,050	1,050	1,050
1-51-00-840-000 Provincial Grants	142,656	142,656	142,656	142,656	47,552	142,656	142,656	142,656
1-51-00-920-000 Contributed from Reserve for Operat	0	0	8,988	0	0	0	0	0
<i>Revenue Total</i>	147,663	144,906	156,051	145,406	48,009	145,506	145,506	145,506
<i>Expense</i>								
2-51-00-113-000 Salaries and Wages	88,534	83,581	89,302	74,555	21,168	72,985	73,199	73,199
2-51-00-132-000 Benefits - Employer Contribution	14,673	23,268	19,128	19,033	5,763	19,706	19,738	19,738
2-51-00-136-000 Workers Compensation	936	813	982	786	318	881	881	881
2-51-00-140-000 Staff Relations	0	0	0	50	0	100	100	100
2-51-00-202-000 Cost of Meals-Contract Svc; Liaison Worker; Home Support Svc	628	0	0	0	0	0	0	0
2-51-00-202-004 Cost of Community Garden	0	0	501	400	0	400	400	400
2-51-00-211-000 Travel Expense	2,591	3,900	52	4,040	0	4,180	4,200	4,200
2-51-00-216-000 Postage, Freight & Courier Services	262	732	450	730	0	730	730	730
2-51-00-217-000 Phone & Internet	1,614	1,010	1,638	1,020	276	1,020	1,020	1,020
2-51-00-221-000 Public Relations, Promotions & Adve	6,321	6,000	6,187	5,290	586	5,480	5,760	5,760
2-51-00-223-000 Registration & Tuition	1,841	1,525	378	1,560	106	1,600	1,600	1,600
2-51-00-225-000 Memberships	753	850	848	865	0	880	900	900
2-51-00-231-000 Professional Services: Audit; Planning & Devpt Studies	2,441	1,683	0	0	0	0	0	0
2-51-00-231-001 Professional Service: Audit	0	0	1,930	1,700	0	1,648	1,689	1,732

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>51-00 Family &amp; Community Support Services</b>								
2-51-00-237-000 Special Services: Contracted or Janitorial	1,098	1,212	936	1,098	156	936	936	950
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	0	808	629	3,498	0	2,585	2,615	2,740
2-51-00-511-000 General Goods and Supplies	3,519	1,212	740	1,250	0	1,250	1,250	1,250
2-51-00-540-000 Utilities	1,484	1,364	1,248	1,350	270	1,350	1,350	1,350
<i>Expense Total</i>	129,095	130,358	127,351	119,624	28,643	118,131	118,767	118,949
<b>51-00 Family &amp; Community Support Services Net Total</b>	18,568	14,548	28,700	25,782	19,366	27,375	26,739	26,557

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>51-04 Meals on Wheels</b>								
<i>Revenue</i>								
1-51-04-450-000 Meals on Wheels, Home Support Services	3,882	6,666	0	0	0	0	0	0
1-51-04-450-002 Meals on Wheels	0	0	11,609	6,600	4,502	6,600	6,600	660
<i>Revenue Total</i>	3,882	6,666	11,609	6,600	4,502	6,600	6,600	660
<i>Expense</i>								
2-51-04-202-000 Cost of Meals-Contract Svc; Liaison Worker; Home Support Svc	6,210	11,514	0	0	0	0	0	0
2-51-04-202-001 Cost of Meals - Contract Services	0	0	18,250	11,400	4,632	11,400	11,400	11,400
2-51-04-203-000 Program Supplies	949	808	724	800	0	800	800	800
<i>Expense Total</i>	7,159	12,322	18,974	12,200	4,632	12,200	12,200	12,200
<b>51-04 Meals on Wheels Net Total</b>	(3,277)	(5,656)	(7,365)	(5,600)	(130)	(5,600)	(5,600)	(11,540)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>51-07 Youth Project</b>								
<i>Expense</i>								
2-51-07-202-000 Cost of Meals-Contract Svc; Liaison Worker; Home Support Svc	24,000	24,000	0	0	0	0	0	0
2-51-07-202-002 PRRD Family School Liaison Worker	0	0	22,992	24,000	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	52	12,000	12,000	12,000
<i>Expense Total</i>	36,000	36,000	34,992	36,000	52	36,000	36,000	36,000
<b>51-07 Youth Project Net Total</b>	(36,000)	(36,000)	(34,992)	(36,000)	(52)	(36,000)	(36,000)	(36,000)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>51-08 Home Care</b>								
<i>Revenue</i>								
1-51-08-450-000 Meals on Wheels, Home Support Services	273	1,465	0	0	0	0	0	0
1-51-08-450-001 Home Support Services	0	0	309	500	84	600	700	700
<i>Revenue Total</i>	273	1,465	309	500	84	600	700	700
<i>Expense</i>								
2-51-08-202-000 Cost of Meals-Contract Svc; Liaison Worker; Home Support Svc	336	2,727	0	0	0	0	0	0
2-51-08-202-003 Home Support Services Contract	0	0	869	2,700	171	2,700	2,700	2,700
2-51-08-202-005 Meal Subsidy	0	0	0	0	0	6,240	6,240	6,240
<i>Expense Total</i>	336	2,727	869	2,700	171	8,940	8,940	8,940
<b>51-08 Home Care Net Total</b>	(63)	(1,262)	(560)	(2,200)	(87)	(8,340)	(8,240)	(8,240)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>51-09 Other Community Programs</b>								
<i>Expense</i>								
2-51-09-770-000 Town Contribution to Other Org, Community Development	11,138	17,803	0	0	0	0	0	0
2-51-09-770-002 Community Development	1,500	0	18,103	17,803	6,699	17,800	17,800	17,800
<i>Expense Total</i>	12,638	17,803	18,103	17,803	6,699	17,800	17,800	17,800
<b>51-09 Other Community Programs Net Total</b>	(12,638)	(17,803)	(18,103)	(17,803)	(6,699)	(17,800)	(17,800)	(17,800)



# Multi-Yr Budget

Budget Year: 2020

## 53-00 Special Transit

*Expense*

2-53-00-350-000 Special Transit

*Expense Total*

## 53-00 Special Transit Net Total

2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
65,553	63,600	58,101	67,520	0	60,102	61,000	62,000
65,553	63,600	58,101	67,520	0	60,102	61,000	62,000
(65,553)	(63,600)	(58,101)	(67,520)	0	(60,102)	(61,000)	(62,000)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>56-00 Cemetery</b>								
<i>Revenue</i>								
1-56-00-490-000 Sales Rev (Promotion, Golf Course Pumping Water, Cemetery)	18,043	23,230	0	0	0	0	0	0
1-56-00-490-002 Cemetery Revenue	0	0	26,666	23,462	12,217	23,462	23,462	23,462
<i>Revenue Total</i>	18,043	23,230	26,666	23,462	12,217	23,462	23,462	23,462
<b>56-00 Cemetery Net Total</b>	18,043	23,230	26,666	23,462	12,217	23,462	23,462	23,462

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>56-08 Cemetery General</b>								
<i>Expense</i>								
2-56-08-113-000 Salaries and Wages	14,460	28,654	14,626	27,334	4,367	33,199	33,257	33,317
2-56-08-132-000 Benefits - Employer Contribution	3,900	4,495	3,766	4,582	1,005	5,073	5,082	5,092
2-56-08-136-000 Workers Compensation	161	186	177	290	66	404	405	406
2-56-08-251-000 Contracted R & M	3,852	5,000	2,928	5,000	0	5,000	5,000	5,000
2-56-08-256-000 Contracted R & M Parks, Courts, Diamonds	0	0	0	0	0	5,000	5,000	5,000
2-56-08-519-000 General Goods and Supplies	233	3,000	(8,029)	3,000	95	9,500	3,000	3,000
2-56-08-520-000 Graveliners	4,425	4,500	2,253	4,500	0	4,500	4,500	5,000
2-56-08-660-000 Amortization Expense	1,208	1,209	1,208	1,288	0	5,184	5,443	5,716
<i>Expense Total</i>	28,239	47,044	16,930	45,994	5,532	67,860	61,688	62,531
<b>56-08 Cemetery General Net Total</b>	(28,239)	(47,044)	(16,930)	(45,994)	(5,532)	(67,860)	(61,688)	(62,531)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>61-00 Planning Services and Engineering</b>								
<i>Revenue</i>								
1-61-00-351-000 Zoning/Planning/Subdivision Fees/Pe	6,180	3,687	4,305	3,700	0	3,750	3,800	0
1-61-00-413-000 Reports, Maps, Faxes, Copies, Development Fees	11,443	12,524	0	0	0	0	0	0
1-61-00-413-002 Development Fees	0	0	12,897	12,700	3,285	12,800	12,900	0
1-61-00-840-000 Provincial Grants	25,000	25,000	0	0	0	0	0	0
1-61-00-920-000 Contributed from Reserve for Operat	75,000	75,000	0	0	0	0	0	0
<i>Revenue Total</i>	117,623	116,211	17,202	16,400	3,285	16,550	16,700	0
<i>Expense</i>								
2-61-00-113-000 Salaries and Wages	76,507	73,274	29,369	21,700	23,415	65,966	65,966	65,966
2-61-00-113-012 Salaries and Wages	0	0	0	0	0	18,692	18,791	18,893
2-61-00-132-000 Benefits - Employer Contribution	12,824	14,971	5,313	5,639	5,292	19,759	19,779	19,800
2-61-00-136-000 Workers Compensation	425	208	330	230	343	970	975	970
2-61-00-233-000 Professional Services: Planner	7,608	26,200	10,434	60,111	0	9,000	9,000	9,000
2-61-00-511-000 General Goods and Supplies	1,212	3,110	2,437	3,240	61	2,700	2,750	2,800
<i>Expense Total</i>	98,575	117,763	47,883	90,920	29,111	117,088	117,262	117,429
<b>61-00 Planning Services and Engineering Net Total</b>	19,048	(1,553)	(30,681)	(74,520)	(25,826)	(100,538)	(100,562)	(117,429)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>66-00 Subdivision and Land Development</b>								
<i>Revenue</i>								
1-66-00-411-000 Inspections - As Requested, Doc for Tender Process, Street Repair	0	505	0	0	0	0	0	0
1-66-00-411-002 Documentation for the Tender Process	0	0	0	510	0	515	530	0
1-66-00-480-000 Land Sales	406,491	425,000	382,500	425,000	0	425,000	425,000	425,000
1-66-00-491-000 Miscellaneous Revenue	500	0	0	0	0	0	0	0
1-66-00-921-000 Contributed from Reserve for Operat	0	65,000	43,940	75,000	0	65,000	0	0
<i>Revenue Total</i>	406,991	490,505	426,440	500,510	0	490,515	425,530	425,000
<i>Expense</i>								
2-66-00-113-000 Salaries and Wages	188,759	148,293	205,936	202,573	41,187	114,941	114,941	114,941
2-66-00-113-066 Salaries and Wages	0	38,060	0	0	0	0	0	0
2-66-00-132-000 Benefits - Employer Contribution	36,932	35,803	44,522	42,491	9,285	25,674	25,674	25,674
2-66-00-136-000 Workers Compensation	1,817	2,200	2,164	2,010	581	1,320	1,320	1,320
2-66-00-211-000 Travel Expense	2,355	8,100	430	8,300	955	6,000	6,000	0
2-66-00-216-000 Postage, Freight & Courier Services	164	1,414	368	1,428	0	1,442	1,500	0
2-66-00-217-000 Phone & Internet	3,154	3,030	4,016	3,060	485	3,091	3,120	0
2-66-00-223-000 Registration & Tuition	3,591	11,700	6,755	12,250	3,000	13,000	13,350	0
2-66-00-225-000 Memberships	4,527	5,150	1,997	5,400	1,024	3,450	4,560	4,670
2-66-00-233-000 Professional Services: Planner	23,160	127,000	101,218	170,111	0	116,000	52,000	53,000
2-66-00-237-000 Special Services: Contracted or Janitorial	2,196	2,222	1,872	2,196	312	1,872	1,872	1,900
2-66-00-253-000 Contracted R & M Equipment	3,255	2,020	5,247	4,590	375	4,682	4,775	0
2-66-00-254-000 Software Mtce & Licenses; Street Lighting for Roads	8,105	15,000	16,015	15,000	165	29,515	30,315	27,488
2-66-00-504-000 Machines & Equipment (Under \$5,000)	10,421	9,600	749	1,500	483	1,500	3,500	3,500
2-66-00-511-000 General Goods and Supplies	22,014	35,975	25,026	13,151	35	12,150	12,400	3,000

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>66-00 Subdivision and Land Development</b>								
2-66-00-540-000 Utilities	2,850	2,525	2,497	2,550	540	2,576	0	0
2-66-00-660-000 Amortization Expense	16,047	17,760	12,409	18,107	0	16,727	17,564	18,443
<i>Expense Total</i>	329,347	465,853	431,220	504,718	58,425	353,941	292,891	253,936
<b>66-00 Subdivision and Land Development Net Total</b>	77,644	24,652	(4,780)	(4,208)	(58,425)	136,574	132,639	171,064

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>66-06 Land Development</b>								
<i>Revenue</i>								
1-66-06-920-000 Contributed from Reserve for Operat	0	0	825,014	8,000	0	0	0	0
<i>Revenue Total</i>	0	0	825,014	8,000	0	0	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	33,772	30,719	32,215	31,333	11,602	31,962	31,962	31,962
2-66-06-132-000 Benefits - Employer Contribution	0	8,494	0	8,027	0	8,411	8,411	8,411
2-66-06-136-000 Workers Compensation	187	301	159	332	0	389	389	389
2-66-06-221-000 Public Relations, Promotions & Adve	3,575	15,650	5,839	14,900	792	13,800	13,800	13,800
2-66-06-230-000 Cost of Land Sales (Legal, Commiss	902	5,000	398	5,000	0	5,000	5,000	5,000
2-66-06-249-000 Hardware & Software Upgrade/Replacement; Replot & Survey for Land Dev	0	7,500	0	0	0	0	0	0
2-66-06-249-002 Replot & Survey (for Land Dev.)	0	0	0	7,500	0	7,500	7,500	7,500
2-66-06-250-000 Cost of Land Sale (Land Inventory	61,993	75,000	59,637	75,000	0	75,000	75,000	75,000
2-66-06-762-000 Contributed to Reserves	221,252	221,252	297,943	263,000	0	254,500	254,500	254,500
<i>Expense Total</i>	321,681	363,916	396,191	405,093	12,394	396,562	396,562	396,562
<b>66-06 Land Development Net Total</b>	(321,681)	(363,916)	428,823	(397,093)	(12,394)	(396,562)	(396,562)	(396,562)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>66-65 Planning Services - R&amp;M Supplies</b>								
<i>Expense</i>								
2-66-65-520-130 R&M Supplies - '08 FORD F150	72	505	424	500	0	500	500	0
<i>Expense Total</i>	72	505	424	500	0	500	500	0
<b>66-65 Planning Services - R&amp;M Supplies Net Total</b>	(72)	(505)	(424)	(500)	0	(500)	(500)	0



# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>69-00 Building Rental and Land Lease</b>								
<i>Revenue</i>								
1-69-00-564-000 Leases - Commercial,Grazing,Rental,	29,246	31,100	57,909	29,300	25,319	54,915	54,915	54,915
<i>Revenue Total</i>	29,246	31,100	57,909	29,300	25,319	54,915	54,915	54,915
<b>69-00 Building Rental and Land Lease Net Total</b>	29,246	31,100	57,909	29,300	25,319	54,915	54,915	54,915

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>70-06 Rec-Tangle General</b>								
<i>Revenue</i>								
1-70-06-860-000 Grants - Organization & Agencies	17,050	0	20,385	0	0	0	0	0
<i>Revenue Total</i>	17,050	0	20,385	0	0	0	0	0
<i>Expense</i>								
2-70-06-113-000 Salaries and Wages	152,653	180,551	86,255	112,053	25,668	116,079	116,079	116,079
2-70-06-113-065 Salaries and Wages	3,512	4,415	3,457	4,420	1,161	3,832	3,832	3,832
2-70-06-132-000 Benefits - Employer Contribution	40,952	44,641	21,906	25,133	5,747	26,362	26,362	26,362
2-70-06-136-000 Workers Compensation	1,489	1,618	1,076	1,235	400	1,461	1,461	1,461
2-70-06-217-000 Phone & Internet	805	707	895	700	110	750	750	750
2-70-06-251-000 Contracted R & M	19,462	25,250	30,226	25,000	14,707	21,000	21,000	21,000
2-70-06-252-000 Contracted R & M Building	48,014	15,150	55,287	35,500	2,638	16,000	16,000	16,000
2-70-06-253-000 Contracted R & M Equipment	291	2,020	1,954	2,000	0	2,000	2,000	2,000
2-70-06-513-000 Janitorial Goods and Supplies	2,474	3,030	737	3,000	127	3,000	3,000	3,000
2-70-06-523-000 Small Tools & Equipment Supplies	419	707	48	750	945	750	750	750
2-70-06-531-000 R & M Supplies	10,863	9,090	11,258	9,100	1,535	9,000	9,000	9,000
2-70-06-532-000 R & M Supplies Equipment	881	1,000	969	1,000	662	1,000	1,000	0
2-70-06-540-000 Utilities	70,837	70,700	81,134	60,000	20,651	70,000	70,000	70,000
2-70-06-660-000 Amortization Expense	14,967	14,967	15,459	15,960	0	14,667	15,402	16,173
<i>Expense Total</i>	367,619	373,846	310,661	295,852	74,350	285,901	286,636	286,407
<b>70-06 Rec-Tangle General Net Total</b>	(350,569)	(373,846)	(290,276)	(295,852)	(74,350)	(285,901)	(286,636)	(286,407)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>70-65 Rec-Tangle - R&amp;M Supplies</b>								
<i>Expense</i>								
2-70-65-519-000 General Goods and Supplies	0	0	0	0	1,047	3,500	3,500	3,500
2-70-65-520-159 R & M Supplies - '15 Zamboni Ice Re	4,936	2,020	4,840	2,100	1,275	2,100	2,200	0
<i>Expense Total</i>	4,936	2,020	4,840	2,100	2,322	5,600	5,700	3,500
<b>70-65 Rec-Tangle - R&amp;M Supplies Net Total</b>	(4,936)	(2,020)	(4,840)	(2,100)	(2,322)	(5,600)	(5,700)	(3,500)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>72-00 Recreation</b>								
<i>Revenue</i>								
1-72-00-455-000 Miscellaneous Revenue - Pool	2,688	2,778	2,776	2,800	0	2,800	2,800	2,800
1-72-00-460-000 Pool Lessons	37,271	30,000	31,954	31,000	12,063	32,000	32,000	32,000
1-72-00-461-000 Ice Rental	121,945	82,820	148,840	83,000	57,593	100,000	100,000	100,000
1-72-00-462-000 Pool Admissions	45,884	33,330	41,001	35,000	0	40,000	40,000	40,000
1-72-00-463-000 Sport Court Rental	13,963	0	9,234	20,000	0	10,000	10,000	10,000
1-72-00-464-000 Meeting Rooms/Building/Equipment Re	9,849	5,681	5,996	5,700	2,338	5,700	5,700	5,700
1-72-00-467-000 Ball Diamond Rental	4,011	1,454	15,262	2,000	0	4,000	4,000	4,000
1-72-00-470-000 Campground Rental	25,132	30,300	20,688	30,300	1,733	30,000	30,000	30,000
1-72-00-591-000 Non Government Grant	9,250	8,585	0	8,585	0	8,500	8,500	8,500
1-72-00-840-000 Provincial Grants	20,844	0	0	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>	303,076	207,188	287,991	230,625	73,727	245,240	245,240	245,240
<i>Expense</i>								
2-72-00-113-000 Salaries and Wages	65,240	93,005	28,802	56,931	13,772	62,231	62,445	62,445
2-72-00-132-000 Benefits - Employer Contribution	781	21,688	1,079	11,493	95	12,760	12,791	12,791
2-72-00-136-000 Workers Compensation	445	803	0	599	0	750	750	750
2-72-00-140-000 Staff Relations	157	707	11	100	0	100	100	100
2-72-00-211-000 Travel Expense	116	3,636	1,855	3,600	0	3,600	3,600	3,600
2-72-00-216-000 Postage, Freight & Courier Services	12	909	450	900	0	900	900	900
2-72-00-217-000 Phone & Internet	1,772	1,717	2,471	1,700	345	2,000	2,000	2,000
2-72-00-221-000 Public Relations, Promotions & Adve	8,632	7,500	8,607	7,650	909	7,800	7,900	8,000
2-72-00-223-000 Registration & Tuition	4,542	5,432	8,032	8,035	1,691	6,275	6,275	6,275
2-72-00-225-000 Memberships	541	202	185	400	0	400	400	400

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>72-00 Recreation</b>								
2-72-00-237-000 Special Services: Contracted or Janitorial	1,098	1,111	1,276	1,098	156	936	936	950
2-72-00-253-000 Contracted R & M Equipment	0	1,010	366	1,000	684	4,046	4,146	4,153
2-72-00-511-000 General Goods and Supplies	589	1,212	18,973	1,200	20	1,500	1,500	1,500
2-72-00-512-000 Protective Clothing and Supplies	2,366	2,020	2,851	2,000	824	3,000	3,000	3,000
2-72-00-540-000 Utilities	1,425	1,364	1,538	1,350	270	1,500	1,500	1,500
2-72-00-660-000 Amortization Expense	166,541	173,569	215,492	143,361	0	216,156	226,964	238,312
2-72-00-762-000 Contributed to Reserves	128,700	0	20,710	0	0	0	0	0
<i>Expense Total</i>	382,956	315,884	312,701	241,416	18,765	323,953	335,207	346,676
<b>72-00 Recreation Net Total</b>	(79,879)	(108,696)	(24,710)	(10,791)	54,962	(78,713)	(89,967)	(101,436)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>72-03 Swimming Pool</b>								
<i>Expense</i>								
2-72-03-113-000 Salaries and Wages	139,410	144,853	126,666	128,286	0	135,909	135,909	135,909
2-72-03-113-031 Salaries and Wages	17,677	0	82,170	90,099	24,414	88,975	88,975	88,975
2-72-03-132-000 Benefits - Employer Contribution	12,662	15,920	8,824	29,099	0	31,644	31,644	31,644
2-72-03-136-000 Workers Compensation	1,134	1,396	1,905	2,316	0	2,739	2,739	2,739
2-72-03-217-000 Phone & Internet	1,367	808	1,374	1,610	44	1,800	1,800	1,800
2-72-03-223-000 Registration & Tuition	0	0	0	0	110	2,000	2,000	2,000
2-72-03-252-000 Contracted R & M Building	9,228	9,090	5,033	9,000	177	9,000	9,000	9,000
2-72-03-253-000 Contracted R & M Equipment	12,948	15,110	5,746	11,000	0	11,000	11,000	11,000
2-72-03-511-000 General Goods and Supplies	7,696	5,252	3,293	5,500	0	5,500	5,500	5,500
2-72-03-530-000 R & M Supplies Building	1,516	5,050	1,585	5,000	186	5,000	5,000	5,000
2-72-03-531-000 R & M Supplies	10,374	11,110	10,831	11,000	0	12,000	12,000	12,000
2-72-03-532-000 R & M Supplies Equipment	9,683	9,090	3,421	9,000	89	9,000	9,000	9,000
2-72-03-540-000 Utilities	16,347	14,140	14,899	14,000	1,326	14,000	14,000	14,000
2-72-03-811-000 Over & Short	(58)	51	62	50	0	50	50	50
<i>Expense Total</i>	239,984	231,870	265,808	315,960	26,345	328,617	328,617	328,617
<b>72-03 Swimming Pool Net Total</b>	(239,984)	(231,870)	(265,808)	(315,960)	(26,345)	(328,617)	(328,617)	(328,617)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>72-08 Parks</b>								
<i>Revenue</i>								
1-72-08-920-000 Contributed from Reserve for Operat	0	0	0	0	0	13,680	13,680	13,680
<i>Revenue Total</i>	0	0	0	0	0	13,680	13,680	13,680
<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	163,932	176,931	210,008	176,060	37,730	203,432	203,432	203,432
2-72-08-113-065 Salaries and Wages	9,370	11,773	9,219	11,788	3,097	10,220	10,220	10,220
2-72-08-132-000 Benefits - Employer Contribution	48,241	23,118	64,305	33,225	15,787	35,832	35,832	35,832
2-72-08-136-000 Workers Compensation	1,614	1,769	1,480	1,992	199	2,602	2,602	2,602
2-72-08-256-000 Contracted R & M Parks, Courts, Diamonds	27,245	27,270	17,214	27,000	2,040	22,000	22,000	22,000
2-72-08-513-000 Janitorial Goods and Supplies	2,910	3,000	1,176	3,000	88	4,000	4,000	4,000
2-72-08-529-000 Small Tools & Equipment Supplies	4,886	4,242	6,632	4,200	0	17,880	17,880	17,880
2-72-08-531-000 R & M Supplies	41,730	41,410	38,473	42,000	5,715	37,000	37,000	37,000
2-72-08-540-000 Utilities	7,878	10,908	7,623	9,000	1,456	9,000	9,000	9,000
<i>Expense Total</i>	307,807	300,421	356,129	308,264	66,112	341,966	341,966	341,966
<b>72-08 Parks Net Total</b>	(307,807)	(300,421)	(356,129)	(308,264)	(66,112)	(328,286)	(328,286)	(328,286)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>72-65 Recreation - R&amp;M Supplies</b>								
<i>Expense</i>								
2-72-65-265-000 Equipment Rental	0	0	1,876	2,000	0	2,000	2,000	0
2-72-65-520-017 R & M Supplies - '91 Red MF Loader	0	0	464	1,500	0	0	0	0
2-72-65-520-049 R & M Supplies - '92 White DODGE 1	1,085	1,010	610	1,100	2,423	1,000	1,000	1,000
2-72-65-520-074 R & M Supplies - 38" Tree Spade Att	0	303	0	300	0	300	300	300
2-72-65-520-096 R & M Supplies - New Holland 6635 R	80	0	0	0	0	0	0	0
2-72-65-520-099 R & M Supplies - '99 Dodge Ram 1500	772	0	1,215	1,000	368	1,000	1,000	1,000
2-72-65-520-104 R & M Supplies - 01 Dodge 1/2 Ton	1,468	1,000	1,469	0	0	0	0	0
2-72-65-520-112 R & M Supplies - '03 Ford F150 1/2	783	1,000	2,313	0	0	0	0	0
2-72-65-520-113 R & M Supplies - '03 Ford 1/2 Ton	296	1,000	1,677	1,000	0	1,000	1,000	1,000
2-72-65-520-121 R & M Supplies - '05 New Holland Tr	1,601	0	0	0	0	0	0	0
2-72-65-520-122 R & M Supplies - '07 Dodge Ram Truc	604	1,000	1,426	1,000	0	0	0	0
2-72-65-520-125 R & M Supplies - '07 Chevy Silverad	1,571	2,260	111	1,000	525	1,000	1,000	1,000
2-72-65-520-126 R & M Supplies - '07 Chev 1500	1,616	2,250	1,215	1,000	0	1,000	1,000	1,000
2-72-65-520-132 R & M Supplies - '08 Kubota Turf Mo	812	1,010	3,174	1,000	0	1,000	1,000	1,000
2-72-65-520-133 R & M Supplies - '08 Sweepstar Vacu	307	505	678	500	0	500	500	500
2-72-65-520-137 R & M Supplies - '10 Ford F150 Supe	892	1,010	263	1,000	349	1,000	1,000	1,000
2-72-65-520-139 R & M Supplies - '10 John Deere 977	2,085	2,020	1,746	2,000	0	0	0	0
2-72-65-520-145 R & M Supplies - '13 MT6 Tractor	3,847	4,040	3,468	4,000	1,811	4,000	4,000	4,000
2-72-65-520-146 R & M Supplies - '13 GMC Sierra Tru	21	1,000	995	1,000	775	1,000	1,000	1,000
2-72-65-520-150 R & M Supplies - '14 TORO Zero-Turn	405	1,000	0	1,000	0	0	0	0
2-72-65-520-151 R & M Supplies - '14 Land Pride Fla	1,184	1,500	0	0	0	0	0	0
2-72-65-520-152 R & M Supplies - '15 Ford F550 1 To	1,697	1,818	38	1,000	69	1,000	1,000	0



# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>72-65 Recreation - R&amp;M Supplies</b>								
2-72-65-520-154 R & M Supplies - '13 Shulte Mower	225	1,500	0	0	0	0	0	0
2-72-65-520-163 R & M Supplies - '16 Ford F150	1,099	1,010	863	1,000	9	1,000	1,000	1,000
2-72-65-520-165 R & M Supplies - '16 Conservation S	0	505	0	500	0	500	500	500
2-72-65-520-171 R & M Supplies - Mower	307	750	852	750	0	0	0	0
2-72-65-520-172 R & M Supplies - Mower	260	750	623	750	0	0	0	0
2-72-65-520-173 R & M Supplies - Hydro Seeder	3,442	0	0	500	0	500	500	500
2-72-65-520-179 R & M Supplies - Tractor	0	1,000	0	1,000	445	2,000	2,000	2,000
2-72-65-520-180 R & M Supplies - Tractor	0	1,000	0	1,000	0	0	0	0
2-72-65-520-181 R & M Supplies - Side by Side	817	500	0	500	72	500	500	500
2-72-65-520-188 R & M Supplies - '08 Dodge Ram	0	0	267	1,500	43	1,500	1,500	1,500
2-72-65-520-519 Supplies for Equipment with no Unit Number	0	0	0	0	0	6,000	6,000	6,000
<i>Expense Total</i>	27,275	30,741	25,344	28,900	6,888	27,800	27,800	24,800
<b>72-65 Recreation - R&amp;M Supplies Net Total</b>	(27,275)	(30,741)	(25,344)	(28,900)	(6,888)	(27,800)	(27,800)	(24,800)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>74-00 Culture Services</b>								
<i>Revenue</i>								
1-74-00-455-000 Miscellaneous Revenue - Pool	23,521	22,220	32,364	22,000	2,956	22,000	22,000	22,000
1-74-00-464-000 Meeting Rooms/Building/Equipment Re	1,155	5,585	1,247	5,585	0	5,000	5,000	5,500
1-74-00-466-000 Drop-In Centre Rental (Senior Citiz	4,211	700	4,573	10	1,334	10	10	10
1-74-00-490-000 Sales Rev (Promotion, Golf Course Pumping Water, Cemetery)	125	141	0	0	0	0	0	0
1-74-00-490-001 Promotional Items	0	0	25	145	100	145	145	145
1-74-00-490-002 Cemetery Revenue	0	0	482	0	0	0	0	0
1-74-00-491-000 Miscellaneous Revenue	1,500	0	0	50	0	50	50	50
1-74-00-830-000 Federal Grant	8,160	1,000	2,000	1,000	0	1,000	1,000	1,000
<i>Revenue Total</i>	38,673	29,647	40,691	28,790	4,390	28,205	28,205	28,705
<b>74-00 Culture Services Net Total</b>	38,673	29,647	40,691	28,790	4,390	28,205	28,205	28,705

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>74-05 Museum</b>								
<i>Expense</i>								
2-74-05-252-000 Contracted R & M Building	176	0	3,748	2,000	0	2,000	2,000	2,000
2-74-05-530-000 R & M Supplies Building	0	0	3,019	4,000	23	4,000	4,000	4,000
2-74-05-540-000 Utilities	6,145	4,343	5,257	4,300	1,231	5,000	5,000	5,000
<i>Expense Total</i>	6,321	4,343	12,024	10,300	1,254	11,000	11,000	11,000
<b>74-05 Museum Net Total</b>	(6,321)	(4,343)	(12,024)	(10,300)	(1,254)	(11,000)	(11,000)	(11,000)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>74-06 Library</b>								
<i>Expense</i>								
2-74-06-113-000 Salaries and Wages	10,153	10,862	8,944	9,558	2,547	9,564	9,564	9,564
2-74-06-132-000 Benefits - Employer Contribution	2,624	2,780	2,163	2,269	582	2,367	2,367	2,367
2-74-06-136-000 Workers Compensation	95	103	109	101	40	116	116	116
2-74-06-252-000 Contracted R & M Building	4,713	7,000	983	3,000	1,697	3,000	3,000	3,000
2-74-06-530-000 R & M Supplies Building	65	505	166	500	28	1,000	1,000	1,000
2-74-06-772-000 Library Operational Transfer	174,892	174,892	181,860	181,860	60,620	181,860	181,860	181,860
2-74-06-774-000 Shortgrass Library Transfer	28,672	28,333	28,672	28,672	14,336	28,672	28,672	28,672
<i>Expense Total</i>	221,215	224,474	222,897	225,961	79,850	226,579	226,579	226,579
<b>74-06 Library Net Total</b>	(221,215)	(224,474)	(222,897)	(225,961)	(79,850)	(226,579)	(226,579)	(226,579)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>74-08 Drop in Centre</b>								
<i>Expense</i>								
2-74-08-113-000 Salaries and Wages	10,060	9,611	11,175	12,396	3,190	12,440	12,440	12,440
2-74-08-132-000 Benefits - Employer Contribution	2,578	2,426	2,718	2,923	708	3,050	3,050	3,050
2-74-08-136-000 Workers Compensation	96	87	136	131	50	152	152	152
2-74-08-217-000 Phone & Internet	445	606	501	600	62	600	600	600
2-74-08-252-000 Contracted R & M Building	2,614	3,500	5,260	4,000	579	4,000	4,000	4,000
2-74-08-513-000 Janitorial Goods and Supplies	7,500	7,575	495	600	0	0	0	0
2-74-08-530-000 R & M Supplies Building	1,022	1,010	794	1,000	64	1,500	1,500	1,500
2-74-08-540-000 Utilities	7,002	7,878	6,633	7,800	1,537	7,800	7,800	7,800
<i>Expense Total</i>	31,316	32,693	27,711	29,451	6,190	29,541	29,541	29,541
<b>74-08 Drop in Centre Net Total</b>	(31,316)	(32,693)	(27,711)	(29,451)	(6,190)	(29,541)	(29,541)	(29,541)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>74-10 Other Programs</b>								
<i>Revenue</i>								
1-74-10-920-000 Contributed from Reserve for Operat	0	0	0	0	0	150,000	0	0
<i>Revenue Total</i>	0	0	0	0	0	150,000	0	0
<i>Expense</i>								
2-74-10-125-000 Cultural Programs-Contract Wages	20,593	25,000	14,447	25,000	2,203	25,000	25,000	25,000
2-74-10-132-000 Benefits - Employer Contribution	0	0	0	1,659	0	34	67	0
2-74-10-136-000 Workers Compensation	0	0	0	265	0	6	11	0
2-74-10-511-000 General Goods and Supplies	487	253	3,296	260	0	260	260	260
2-74-10-762-000 Contributed to Reserves	9,482	0	7,628	2,000	0	2,000	2,000	2,000
2-74-10-770-000 Town Contribution to Other Org, Community Development	26,435	26,260	0	0	0	0	0	0
2-74-10-770-003 Town Contributions to Community Activities	0	0	38,368	26,523	52,349	176,788	27,056	27,056
<i>Expense Total</i>	56,997	51,513	63,738	55,707	54,551	204,088	54,394	54,316
<b>74-10 Other Programs Net Total</b>	(56,997)	(51,513)	(63,738)	(55,707)	(54,551)	(54,088)	(54,394)	(54,316)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>79-10 Other Cultural Services</b>								
<i>Expense</i>								
2-79-10-221-000 Public Relations, Promotions & Adve	0	0	0	0	0	14,000	14,000	14,000
2-79-10-223-000 Registration & Tuition	10,795	14,140	10,225	14,000	2,513	0	0	0
<i>Expense Total</i>	10,795	14,140	10,225	14,000	2,513	14,000	14,000	14,000
<b>79-10 Other Cultural Services Net Total</b>	(10,795)	(14,140)	(10,225)	(14,000)	(2,513)	(14,000)	(14,000)	(14,000)

# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>80-01 Transfers</b>								
<i>Expense</i>								
2-80-01-780-000 Cont. to Equity in TCA (Principal R	0	0	0	0	71,521	0	0	0
2-80-01-831-000 Debenture Debt - Interest	0	0	0	0	48,506	0	0	0
<i>Expense Total</i>	0	0	0	0	120,027	0	0	0
<b>80-01 Transfers Net Total</b>	0	0	0	0	(120,027)	0	0	0



# Multi-Yr Budget

Budget Year: 2020

	2018 Actuals	2018 Budget	2019 Actuals	2019 Budget	2020 Actuals	2020 Budget	2021 Forecast	2022 Forecast
<b>81-01 Unconditional Transfers</b>								
<i>Expense</i>								
2-81-01-741-000 ASFF Requisition - Residential & Fa	1,186,708	1,185,547	1,246,823	1,244,824	303,928	1,207,716	1,219,793	1,231,991
2-81-01-742-000 ASFF Requisition - Non-Residential	684,726	681,799	636,011	710,435	169,302	676,138	682,900	689,728
2-81-01-743-000 CSRD #20 Requisition -Residential &	101,994	101,994	103,778	107,094	0	103,902	104,941	105,991
2-81-01-744-000 CSRD #20 Requisition - Non-Resident	85,348	85,348	86,827	88,932	0	84,639	85,486	86,340
2-81-01-755-000 Cypress View Foundation	72,554	72,554	75,454	75,454	73,138	73,138	76,064	79,106
2-81-01-757-000 Designated Industrial Properties Requisition (DIP)	433	500	972	972	0	708	715	722
<i>Expense Total</i>	2,131,762	2,127,742	2,149,864	2,227,711	546,367	2,146,241	2,169,899	2,193,878
<b>81-01 Unconditional Transfers Net Total</b>	(2,131,762)	(2,127,742)	(2,149,864)	(2,227,711)	(546,367)	(2,146,241)	(2,169,899)	(2,193,878)
<b>Net Total</b>	(3,271,062)	(3,180,944)	(2,320,320)	(3,544,300)	(1,456,374)	(3,580,390)	(3,427,707)	(3,241,681)

April 27, 2020			2020 PROJECTS AND SOURCES OF FUNDING									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	2017 - 2018 MSI	2018 FGT	2019 - 2020 MSI	2019 - 2020 FGT	Other Grants-Contingent	
													402,322	2,076,323	953,133		3,431,778
<b>Projects Brought Forward by the Public or Committees</b>																	
Parks		Not Ranked	Lions Park Tot Play Structures	8-72-00-630-235	25,000		25,000		25,000	Purchasing Reserve, 100%							
					25,000		25,000		25,000								
<b>Administration</b>																	
					-		-		-								
<b>Infrastructure Engineering Services</b>																	
Road	A3	29	Main Street between Sangster Crescent and Redcliff Way (2020 construction estimated total project cost \$1,900,000)	8-32-00-610-217	270,000			270,000	270,000	FGT, 100%			93,459		176,541		270,000
Water	OS-W&, OS-W2	17 & 19	Water Main ext and Northside Reservoir	8-41-00-610-236	200,000			200,000	200,000	FGT, 100%					200,000		200,000
Storm	D34	18	4th Street SE 7th Avenue Catchbasin Improvements	8-37-00-610-237	60,000		60,000		60,000	Storm System Reserve, 100%							
Road	T23	40	4 St NW (000, 100 & 200blk) Final Lift (2004) (Delayed until utility work complete)	8-32-00-610-183	296,000			296,000	296,000	MSI, 100%	Applied in 2017 under MSI, not defunded	296,000					296,000
Road	T22	41	3 St NW (000, 100, 200 & 300blk) Final Lift (2005) (Delayed until utility work complete)	8-32-00-610-184	339,000			339,000	339,000	MSI, 100%	Applied in 2017 under MSI, not defunded	339,000					339,000
Sanitary	OS-S2	2	Upgrades to South Trunk east of Eastside Phase I	8-42-00-610-198	476,814		167,951	308,863	476,814	Sanitary System Reserve, 35%; FGT, 65%	Applied in 2018 under FGT, not defunded		308,863				308,863
Sanitary	S23	3	East Side Surge Tanks	8-42-00-610-199	650,000			650,000	650,000	MSI, 100%	Applied in 2018 under MSI, not defunded	650,000					650,000
Ttrail		Not Ranked	South of Kipling Subdivision Rehabilitation Resol#2020-0107	8-32-00-610-246	50,000		50,000		50,000	Purchasing Reserve, 100%							
					2,341,814		277,951	2,063,863	2,341,814			1,285,000	402,322	-	376,541	-	2,063,863
<b>Community &amp; Protective Services</b>																	
Community Services																	
Parks	R12	9	Tractor - Replace Unit 17 (1991 )	8-72-00-630-238	72,000		72,000		72,000	Purchasing Reserve, 100%							
Facilities	B40	28	Seniors Centre Roof	8-72-00-620-239	40,000		40,000		40,000	Purchasing Reserve, 100%							
Facilities	B10	4	Aquatic Centre Pool Re-surface	8-72-00-620-240	240,000			240,000	240,000	MSI, 100%	Under 2020 MSI			240,000			240,000
			<b>Total</b>		352,000		112,000	240,000	352,000					240,000			240,000
Protective Services																	
			<b>Total</b>		-		-		-								
<b>Public Works Services</b>																	
Solid Waste	E4	11	Garbage Bin Arm (Same Capital Code)	8-43-00-650-241	200,000		200,000		200,000	Garbage Machine & Equipment Reserve, 100%							
Solid Waste	R15	12	Garbage Truck (Same Capital Code)	8-43-00-650-241	200,000		200,000		200,000	Garbage Machine & Equipment Reserve, 100%							
Public Wokrs	B28	35	Public Services Building Roof Rehab	8-31-00-620-242	100,000		100,000		100,000	Purchasing Reserve, 100%							
Public Works	R2	5	Backhoe	8-31-00-630-243	225,000		225,000		225,000	Purchasing Reserve, 100%							
Public Works	E5	44	Excavator Frostbreaker	8-32&41&42-630-244	70,000		70,000		70,000	Purchasing Reserve, 100%							
Columbarium	P23	Not Ranked	Columbarium Expansion (in preparation for more capacity)	8-56-00-630-245	80,000		80,000		80,000	Purchasing Reserve, 100%							
			<b>Sub Total</b>		875,000		875,000		875,000								
			<b>Total</b>		3,593,814		1,289,951	2,303,863	3,593,814			1,285,000	402,322	240,000	376,541	-	2,303,863
											Remaining Grants			1,836,323	576,592		

2019 - 2016 CARRYOVER PROJECTS												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	2017 - 2018 MSI	2018 FGT	2019 - 2020 MSI	2019 - 2020 FGT	Other Grants - Contingent	
2019 Carryover Projects																	
Administration																	
Projects Brought Forward by the Public or Committees																	
Water	W19	32	Water Treatment Plant Generator Exhaust Recd	8-41-00-630-214	5,000		5,000		5,000	Water System, 100%							
					5,000		5,000		5,000								
Infrastructure Engineering Services																	
Road/Storm	A7	23	Broadfoot Place and Stone Place Deep Utilities & Road Reh	8-32-00-610-215	230,000			230,000	230,000		MSI, 100%	165,000		65,000			230,000
Land	L15	33	Wetland Assessment - Northside and Eastside Main Street between Sangster Crescent and Redcliff Way (2020 construction estimated total project cost \$1,900,000) - Engineering	8-66-00-660-216	50,000		50,000		50,000	Land Development, 100%							
Road	A3	43	IF Cox School Utility and Road Improvements (Design Engineering & 4th Street Underground)	8-32-00-610-217	90,000			90,000	90,000		FGT, 100%				90,000		90,000
Road	A5	100		8-32-00-610-218	1,540,000			1,540,000	1,540,000		MSI, 100%			1,540,000			1,540,000
					1,910,000		50,000	1,860,000	1,910,000			165,000		1,605,000	90,000		1,860,000
Community & Protective Services																	
Community Services																	
Facility	B30	10	Rectangle Parking Lot Rehabilitation	8-72-00-660-219	445,000			445,000	445,000		MSI, 100%	330,000		115,000			445,000
Park	P2	171	Skateboard Park	8-72-00-660-220	214,245		2,945	211,300	214,245	Fundraiser (in Purchasing Reserve), 1.38%	FGT 98.62%				211,300		211,300
			Total		659,245		2,945	656,300	659,245			330,000		115,000	211,300		656,300
Protective Services																	
	S25&B31&B32	4	Backup Generators (Lift Stations, RCMP, Town Hall)	8-42&21&12-630-221	50,000			50,000	50,000		MSI, 100%			50,000			50,000
Community Services			Internet Connectivity Enhancement (Resol#2019-0210)	8-32-00-610-234	435,000		435,000		435,000	Purchasing, 100%							
			Total		485,000		435,000	50,000	485,000					50,000			50,000
Public Works Services																	
Road	R3	16	New Equipment Trailer (Public Services)	8-32-00-630-223	15,000		15,000		15,000	Purchasing, 100%							
Water	W20	2	Water Valve Replacement Program	8-41-00-630-228	100,000		100,000		100,000	Water System Reserve 100%							
Sanitary	S24	7	CCTV Inspection Program	8-42-00-610-229	120,000		60,000	60,000	120,000	Sanitary System Reserve 50%	MSI, 50%			60,000			60,000
			Sub Total		235,000		175,000	60,000	235,000					60,000			60,000
			Total		3,294,245		667,945	2,626,300	3,294,245			495,000		1,830,000	301,300	-	2,626,300
											Remaining Grants			6,323	275,292		

2018 Carryover Projects			Project	Project Status	Project Cost	Local Impr/Debt/ Offsite Levy	Reserves	Grants	Total Funding	Debt/Reserve Type	Grant Type	2017 - 2018 MSI	2018 FGT	2019 - 2020 MSI	2019 - 2020 FGT	Other Grants	Total Grants Funding
Administration																	
			Document Management	8-12-00-630-196	70,000		70,000		70,000	Purchasing, 100%							
			Asset Management	8-12-00-630-197	70,000		70,000		70,000	Purchasing, 100%							
Total					140,000		140,000		140,000								
Infrastructure Engineering Services																	
Sanitary	S22	21	Jesmond Lift Station	8-42-00-610-200	362,250			362,250	362,250		MSI, 100%	362,250					362,250
					362,250		0	362,250	362,250			362,250					362,250
Community & Protective Services																	
Community Services																	
Total																	
Total					502,250		140,000	362,250	502,250			362,250					362,250

2017 Carryover Projects			Project									2017 - 2018 MSI	2018 FGT	2019 - 2020 MSI	2019 - 2020 FGT	Other Grants	Total Grants Funding
Infrastructure Engineering Services																	
Water	W18	16	River Valley Potable Water Distribution	8-41-00-610-173	480,000	250,000	230,000		480,000	Local Impr 70%; Water Systems, 30%							
					480,000	250,000	230,000	-	480,000								
Community & Protective Services																	
Community Services																	
Parks	P8	5	Splash Park Rehab (Joint Community Project) (Resol#2019-0132)	8-72-00-630-193	400,000			400,000	400,000		MSI 25%; FGT 55%; CFEP, 20% Hat Little League, 52%	100,000			218,250	81,750	400,000
Facilities	B15	12	Ball Diamond Bathroom Refurb	8-72-00-620-192	15,318		7,318	8,000	15,318	Purchasing, 48%						8,000	8,000
Total					415,318		7,318	408,000	415,318			100,000	-	-	218,250	89,750	408,000
					895,318	250,000	237,318	408,000	895,318			100,000	-	-	218,250	89,750	408,000

2016 Carryover Projects			Project Status	Project Cost								Remaining to spend					
Sanitary	S20	23	Lift Station Upgrade (3rd & 3rd St NW Lift Station & SCADA)	8-42-00-630-165	1,100,000	150,000		950,000	1,100,000	Sanitary System Reserve, 14%	MSI, 86%	-					-
<b>Remaining MSI &amp; FGT Grants</b>														<b>6,323</b>	<b>57,042</b>		<b>63,365</b>

**TOWN OF REDCLIFF  
REQUEST FOR DECISION**

**DATE:** April 27, 2020

**PROPOSED BY:** Finance and Administration

**TOPIC:** Tax Recovery Reserve Bid and Auction

**PROPOSAL:** To establish terms, conditions and reserve bid for the tax recovery auction

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**BACKGROUND:**

MGA Part 10, Division 8 provides municipalities with the authority to collect tax arrears that relate to property taxes for parcels of land. The following sections in this Division define the tax recovery process:

MGA Section 411(1) states that a municipality may attempt to recover tax arrears in respect of a parcel of land in accordance with Division 8 – “Recovery of Taxes Related to Land”.

MGA Section 412 requires that a municipality must annually, not later than March 31, prepare a tax arrears list showing the parcels of land in the municipality in respect of which there are tax arrears for more than one year. The municipality must notify the persons who are liable to pay the tax arrears that a tax arrears list has been prepared and sent to the Registrar (The Alberta Land Title).

MGA Section 417(1) states that no later than August 1 following receipt of a copy of the tax arrears list, the Registrar must, in respect of each parcel of land shown on the tax arrears list, send a notice to

- (a) the owner of the parcel of land
- (b) any person who has an interest in the parcel that is evidenced by a caveat registered by the Registrar and
- (c) each encumbrance shown on the certificate of the title for the parcel

MGA Section 417 (2) The notice must state

- (a) that if the tax arrears in respect of the parcel of land are not paid before March 31 in the next year, the municipality will offer the parcel for sale at a public auction and
- (b) that the municipality may become the owner of the parcel after the public auction if the parcel is not sold at the public auction.

MGA Sections 418(1) states that each municipality must offer for sale at a public auction any parcel of land shown on its tax arrears list if the tax arrears are not paid.

MGA Sections 418(2) states unless the municipality has entered an arrears payment agreement with the property owner, the public auction must be held in the period beginning on the date referred to in section 417(2)(a) and ending on March 31 of the year immediately following that date.

MGA Section 421 directs that the municipality must advertise the public auction in one of The Alberta Gazette, not less than 40 days and not more than 90 days before the date on which the public auction is to be held, and in one issue of a newspaper having general circulation in the municipality, not less than 10 days and not more than 20 days before the date on which the public auction is to be held.

MGA Section 422(1) states that the municipality may adjourn the holding of a public auction to any date within 2 months after the advertised date.

## DISCUSSION:

The Town of Redcliff has two properties for sale this year, these two properties went through the tax recovery process indicated in MGA Section 412, 417(1) & (2). Now the reserve bids are required to be set under 418(1) & 419 for the auction sale. The following is proposed:

a) Sale date:

The established date of sale must meet the advertising guidelines in the Alberta Gazette and to accommodate the routines of this office. Taken into the consideration of the current COVID 19 pandemic, Administration proposes two options for sale dates:

(1) Proposed Sale Date: July 31, 2020 at 10:30 a.m.

(2) Proposed Sale Date: Any time and date between August 1, 2020 to March 31, 2021

b) Terms of sale as follows:

Cash or certified cheque.

c) The conditions for sale:

The 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.

d) Reserve Bids:

The respective reserve bid has been set at estimated market value, as determined by our assessor, Ryan Vogt (Benchmark Assessment Consultant Inc.), following an inspection of the properties listed below.

Tax Roll	Location			Estimated Market Value
	Plan	Block	Lot	
0071000	8210AS	E	7-9	\$203,000
0012600	1117V	3	25-26	\$113,000
<b>Total</b>				<b>\$316,000</b>

## POLICY/LEGISLATION:

### Municipal Government Act (Division 8 – Recovery of Taxes Related to Land):

#### Offer of parcel for sale

418(1) Each municipality must offer for sale at a public auction any parcel of land shown on its tax arrears list if the tax arrears are not paid.

#### Reserve bid and conditions of sale

419 The council must set

- (a) for each parcel of land to be offered for sale at a public auction, a reserve bid that is as close as reasonably possible to the market value of the parcel, and
- (b) any conditions that apply to the sale.

#### Transfer of parcel to municipality

424(1) The municipality at whose request a tax recovery notification was endorsed on the certificate of title for a parcel of land may become the owner of the parcel after the public auction, if the parcel is not sold at the public auction.

## STRATEGIC PRIORITIES:

N/A

## ATTACHMENT:

2020 Tax Recovery Appraisals & Sales Comparable  
Redcliff Tax Recovery Process

**OPTIONS:**

1. To direct Administration to establish the sale date, terms, conditions, and the reserve bids as presented.
2. To direct Administration to establish the sale date, terms, conditions, and the reserve bids as amended.

**RECOMMENDATION:**

Option #1

**SUGGESTED MOTION(S):**

1. Councillor \_\_\_\_\_ 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, 2020 at 10:30 a.m., with the reserve bids as shown below:

Tax Roll	Location			Estimated Market Value
	Plan	Block	Lot	
0071000	8210AS	E	7-9	\$203,000
0012600	1117V	3	25-26	\$113,000
<b>Total</b>				<b>\$316,000</b>

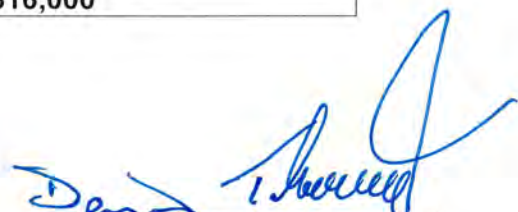
Further that the terms of the sale be cash or certified cheque and conditions of the sale be "This property is offered for sale on an 'as is, where is' basis and the Town of Redcliff makes no representations and gives no warranty whatsoever as to the adequacy of services, soil conditions, land use district,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

2. Councillor \_\_\_\_\_ moved that the Town of Redcliff offer the following properties for sale at a public auction to be held on \_\_\_\_\_, time \_\_\_\_\_ a.m, with the reserve bids as shown below:

Tax Roll	Location			Estimated Market Value
	Plan	Block	Lot	
0071000	8210AS	E	7-9	\$203,000
0012600	1117V	3	25-26	\$113,000
<b>Total</b>				<b>\$316,000</b>

Further that the terms of the sale be ..."

SUBMITTED BY:

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

## Town of Redcliff - Tax Recovery Appraisal

Roll #: 0071000  
Address: 207 – 6<sup>th</sup> Street SE, Redcliff  
Legal Description: Plan 8210AS, Block E, Lots 7-9  
Zoning: Single Family Residential District  
Parcel Size: 905.8 Sq. Meters

Purpose of Appraisal: To estimate market value for tax recovery.  
Neighbourhood Description: Main South of Broadway

Site Description: 1,081 Sq. Ft. detached home with 336 Sq. Ft. detached garage on 905.8 Sq. Meters of land.

### Description of Improvement –

#### Exterior

Year Built: 1964  
Effective Age: 1965  
Floor Area: 1,081 Sq. Ft.  
Basement Area: 1,016 Sq. Ft.  
Overall Condition: Average

Interior: No interior inspection was conducted.

Details of the subject property and three comparable properties, 420 – 6<sup>th</sup> Avenue SE (Roll #0089200) which sold January 20, 2020 for \$245,000, 601 – 1<sup>st</sup> Street SE (Roll 0008700) which sold January 7, 2020 for \$130,000 and 524 – 6<sup>th</sup> Street SE (Roll 0075700) which sold December 6, 2019 for \$198,000 are attached.

See Attached.

In my opinion the current market value of the subject property as of April 9, 2020 is \$203,333 rounded to \$203,000.





# Sales Comparables



Roll: 0071000  
 Address: 207 - 6 ST. S.E.  
 Legal: 8210AS E 7-9  
 Location: 100  
 Base Code: 10  
 Mt-Qu-St: 003-04-00 100%  
 Prog.: 100%  
 Eff. Year: 1965  
 CDU: A  
 Bldg Size: 1,081 Ft<sup>2</sup> (Asmt/Ft<sup>2</sup>=\$188)  
 Land Size: 905.80 M  
 Bsmt Fin Sz: 864 Ft<sup>2</sup>  
 Remainder: 49%

Roof: \$0  
 Plumbing: \$13,838  
 (x 0) Fireplaces: \$0  
 Heat: \$5,970  
 A/C: \$5,148  
 Bsmt Finish: \$15,594  
 Other Dep.: \$29,378  
 Phys Dep.: -\$98,484  
 Main Bldg: \$152,556  
 Other Impr.: \$8,000  
 Land: \$72,000  
 Total: \$204,000  
 Avg. Value according to TOP 3 comparables: \$203,333

Subject



Roll: 0089200  
 Address: 420 - 6 AVE. S.E.  
 Legal: 7410853 7 5  
 Location: 100  
 Base Code: 10  
 Mt-Qu-St: 003-04-00 100%  
 Prog.: 100%  
 Eff. Year: 1975  
 CDU: G  
 Bldg Size: 864 Ft<sup>2</sup> (Asmt/Ft<sup>2</sup>=\$210, Price/Ft<sup>2</sup>=\$283)  
 Land Size: 752.60 M  
 Bsmt Fin Sz: 0 Ft<sup>2</sup>  
 Remainder: 61%

Sale Price: \$245,000  
 Sale Date: 01-20-2020  
 Adj. Price: \$245,000 74 %

Roof: \$0  
 Plumbing: \$8,856  
 (x0) Fireplaces: \$0  
 Heat: \$4,774  
 A/C: \$0  
 Bsmt Finish: \$0  
 Other Dep.: \$27,330  
 Phys Dep.: -\$56,691  
 Main Bldg: \$131,731  
 Other Impr.: \$0  
 Land: \$66,000  
 Total: \$182,000

Est. Value: \$267,000



Roll: 0008700  
 Address: 601 - 1 STREET S.E.  
 Legal: 1117V 8 19-20  
 Location: 100  
 Base Code: 10  
 Mt-Qu-St: 003-04-00 100%  
 Prog.: 100%  
 Eff. Year: 1974  
 CDU: A  
 Bldg Size: 900 Ft<sup>2</sup> (Asmt/Ft<sup>2</sup>=\$214, Price/Ft<sup>2</sup>=\$144)  
 Land Size: 603.90 M  
 Bsmt Fin Sz: 585 Ft<sup>2</sup>  
 Remainder: 56%

Sale Price: \$130,000  
 Sale Date: 01-07-2020  
 Adj. Price: \$130,000 148 %

Roof: \$0  
 Plumbing: \$13,284  
 (x0) Fireplaces: \$0  
 Heat: \$4,971  
 A/C: \$4,285  
 Bsmt Finish: \$12,571  
 Other Dep.: \$29,559  
 Phys Dep.: -\$74,990  
 Main Bldg: \$135,320  
 Other Impr.: \$9,000  
 Land: \$59,000  
 Total: \$193,000

Est. Value: \$141,000



Roll: 0075700  
 Address: 524 - 6 ST. S.E.  
 Legal: 3042AV 1 32-33  
 Location: 100  
 Base Code: 10  
 Mt-Qu-St: 003-04-00 102%  
 Prog.: 100%  
 Eff. Year: 1975  
 CDU: A  
 Bldg Size: 1,028 Ft<sup>2</sup> (Asmt/Ft<sup>2</sup>=\$194, Price/Ft<sup>2</sup>=\$192)  
 Land Size: 603.90 M  
 Bsmt Fin Sz: 753 Ft<sup>2</sup>  
 Remainder: 57%

Sale Price: \$198,000  
 Sale Date: 12-06-2019  
 Adj. Price: \$198,000 101 %

Roof: \$0  
 Plumbing: \$13,284  
 (x0) Fireplaces: \$0  
 Heat: \$5,676  
 A/C: \$3,915  
 Bsmt Finish: \$10,625  
 Other Dep.: \$33,284  
 Phys Dep.: -\$81,259  
 Main Bldg: \$155,475  
 Other Impr.: \$0  
 Land: \$59,000  
 Total: \$200,000

Est. Value: \$202,000

## Town of Redcliff - Tax Recovery Appraisal

Roll #: 0012600  
Address: 810 – 1<sup>st</sup> Street SE, Redcliff  
Legal Description: Plan 1117V, Block 3, Lots 25-26  
Zoning: Single Family Residential District  
Parcel Size: 603.9 Sq. Meters

Purpose of Appraisal: To estimate market value for tax recovery.  
Neighbourhood Description: Main South of Broadway

Site Description: 1,058 Sq. Ft. detached home on 603.9 Sq. Meters of land.

### Description of Improvement –

#### Exterior

Year Built: 1925  
Effective Age: 1965  
Floor Area: 1058 Sq. Ft.  
Basement Area: N/A  
Overall Condition: Average

Interior: No interior inspection was conducted.

Details of the subject property and three comparable properties, 205 – 7 Street NW (Roll #0130000) which sold August 26, 2019 for \$70,000, 202 – 4<sup>th</sup> Street SE (Roll 0046000) which sold January 27, 2020 for \$155,000, and 311 – 3<sup>rd</sup> Street NW (Roll 0285700) which sold August 24, 2019 for \$157,500 are attached.

See Attached.

Although the subject property sold January 16, 2020 for \$70,000 this was a court ordered sale by a financial institution and therefore not fitting the definition of a market transaction between a willing seller and a willing buyer. Court ordered sales generally come in low as only a willing buyer is present. In my opinion the current market value of the subject property as of April 9, 2020 is \$112,833 rounded to \$113,000.



# Sales Comparables



Roll: 0012600  
Address: 810 - 1 STREET S.E.  
Legal: 1117V 3 25-26  
Location: 100  
Base Code: 10  
Mt-Qu-St: 001-02-01 100%  
Prog.: 100%  
Eff. Year: 1965  
CDU: A  
Bldg Size: 1,058 Ft<sup>2</sup> (Asmt/Ft<sup>2</sup>=\$111)  
Land Size: 603.90 M  
Bsmt Fin Sz: 0 Ft<sup>2</sup>  
Remainder: 43% Avg.Value according to TOP 3 comparables:

Roof: \$0  
Plumbing: \$6,560  
(x 0) Fireplaces: \$0  
Heat: \$4,836  
A/C: \$0  
Bsmt Finish: \$0  
Other Dep.: \$13,912  
Phys Dep.: -\$58,443  
Main Bldg: \$91,135  
Other Impr.: \$1,000  
Land: \$59,000  
Total: \$118,000  
\$112,833

Subject



Roll: 0130000  
Address: 205 - 7 ST. N.W.  
Legal: 1117V 125 36-38  
Location: 200  
Base Code: 10  
Mt-Qu-St: 001-02-01 100%  
Prog.: 100%  
Eff. Year: 1965  
CDU: F  
Bldg Size: 1,000 Ft<sup>2</sup> (Asmt/Ft<sup>2</sup>=\$107, Price/Ft<sup>2</sup>=\$70)  
Land Size: 696.80 M  
Bsmt Fin Sz: 0 Ft<sup>2</sup>  
Remainder: 33%

Sale Price: \$70,000  
Sale Date: 08-26-2019  
Roof: \$0  
Plumbing: \$6,560  
(x0) Fireplaces: \$0  
Heat: \$4,571  
A/C: \$0  
Bsmt Finish: \$0  
Other Dep.: \$8,131  
Phys Dep.: -\$68,764  
Main Bldg: \$91,502  
Other Impr.: \$2,000  
Land: \$63,000  
Total: \$107,000

Adj. Price: \$70,000 153 %  
Roof: \$0  
Plumbing: \$0  
Fireplaces: \$0  
Heat: \$265  
A/C: \$0  
Bsmt Finish: \$0  
Other Dep.: \$5,781  
Phys Dep.: \$10,321  
Main Bldg: -\$367  
Other Impr.: -\$1,000  
Land: -\$4,000  
Total: \$11,000  
Est.Value: \$81,000



Roll: 0046000  
Address: 202 - 4TH STREET SE  
Legal: 1117V 45 21-22  
Location: 100  
Base Code: 10  
Mt-Qu-St: 001-02-01 100%  
Prog.: 100%  
Eff. Year: 1977  
CDU: A  
Bldg Size: 828 Ft<sup>2</sup> (Asmt/Ft<sup>2</sup>=\$158, Price/Ft<sup>2</sup>=\$187)  
Land Size: 603.90 M  
Bsmt Fin Sz: 0 Ft<sup>2</sup>  
Remainder: 52%

Sale Price: \$155,000  
Sale Date: 01-27-2020  
Roof: \$0  
Plumbing: \$10,250  
(x0) Fireplaces: \$0  
Heat: \$3,786  
A/C: \$0  
Bsmt Finish: \$2,446  
Other Dep.: \$15,267  
Phys Dep.: -\$44,985  
Main Bldg: \$77,236  
Other Impr.: \$8,000  
Land: \$59,000  
Total: \$131,000

Adj. Price: \$155,000 85 %  
Roof: \$0  
Plumbing: -\$3,690  
Fireplaces: \$0  
Heat: \$1,050  
A/C: \$0  
Bsmt Finish: -\$2,446  
Other Dep.: -\$1,355  
Phys Dep.: -\$13,458  
Main Bldg: \$13,899  
Other Impr.: -\$7,000  
Land: \$0  
Total: -\$13,000  
Est.Value: \$142,000



Roll: 0285700  
Address: 311 - 3 St NW  
Legal: 1151392 130 53  
Location: 200  
Base Code: 10  
Mt-Qu-St: 001-02-01 100%  
Prog.: 100%  
Eff. Year: 1979  
CDU: A  
Bldg Size: 744 Ft<sup>2</sup> (Asmt/Ft<sup>2</sup>=\$215, Price/Ft<sup>2</sup>=\$211)  
Land Size: 1389.10 M  
Bsmt Fin Sz: 0 Ft<sup>2</sup>  
Remainder: 54%

Sale Price: \$157,500  
Sale Date: 08-24-2019  
Roof: \$0  
Plumbing: \$6,560  
(x0) Fireplaces: \$0  
Heat: \$3,403  
A/C: \$0  
Bsmt Finish: \$0  
Other Dep.: \$10,661  
Phys Dep.: -\$37,770  
Main Bldg: \$72,146  
Other Impr.: \$25,000  
Land: \$80,000  
Total: \$160,000

Adj. Price: \$157,500 102 %  
Roof: \$0  
Plumbing: \$0  
Fireplaces: \$0  
Heat: \$1,433  
A/C: \$0  
Bsmt Finish: \$0  
Other Dep.: \$3,251  
Phys Dep.: -\$20,673  
Main Bldg: \$18,989  
Other Impr.: -\$24,000  
Land: -\$21,000  
Total: -\$42,000  
Est.Value: \$115,500

## Town of Redcliff - Recovery of Taxes Related to Land

The Municipal Government Act (MGA) regulates the tax recovery process for municipalities. Within the MGA, Part 10, there are three divisions that outline the tax recovery process for different types of property:

- Division 8 – Recovery of Taxes Related to Land.
- Division 8.1 – Recovery of Taxes Related to Designated Manufactured Homes; and
- Division 9 – Recovery of Taxes Not Related to Land

For this section, the tax recovery process will be specifically for the recovery of taxes relating to land (Division 8):

1. Each year, Town of Redcliff must, not later than March 31, prepare a list of all parcels of land that are more than one year in arrears and forward to the Registrar at the Land Titles Office. A Tax Recovery Notification will be registered on the Certificate of Title. A Tax Notification Fee will be added to the tax roll account. Section 326 (c) of the MGA defines “tax arrears” as “taxes that remain unpaid after December 31 of the year in which they are imposed.” Taxes are in arrears if they are unpaid as of January 1 of the year following the year in which they were imposed. Section 332 states that taxes imposed are deemed to have been imposed on January 1.
2. Section 414 states that once a Tax Recovery Notification has been endorsed on the Certificate of Title, the person who is liable to pay the taxes must not remove any improvements for which taxes can be levied and for which that person is responsible without the approval of the municipality. Anyone can pay the tax arrears owing against the property and Town of Redcliff will discharge the Tax Recovery Notification.
3. No later than the August 1 following receipt of a copy of the tax arrears list, the Registrar must, in respect of each parcel of land shown on the tax arrears list, send a notice to the owner of the parcel of land, to any person who has an interest registered against the parcel, and to each owner of an encumbrance as shown on the Certificate of Title. The notice must state that if the tax arrears are not paid by March 31 of the following year the municipality will offer the parcel for sale at public auction, and the municipality may become the owner of the parcel if it is not sold at public auction.
4. If the tax arrears are not paid by March 31 of the following year, Town of Redcliff will offer the parcel for sale at public auction and may become the owner of the parcel if it is not sold at public auction.
5. Town of Redcliff must offer for sale at a public auction any lands with tax arrears that are shown on its tax arrears list. Discharge of Tax Recovery Notification will not be sent to Land Titles until the arrears and penalties are paid in full.
6. Town of Redcliff must establish a reserve bid before it can auction a property. The reserve bid is set at a level that is as close as reasonably possible to the market value of the parcel.
7. Town of Redcliff must advertise the public auction in the Alberta Gazette and one local newspaper. The information in the advertisement must specify the date, time and location of the auction and a description of each parcel of land to be offered for sale. The advertisement must also include any terms and conditions of the sale. Up to the date of the public auction anyone can pay the tax arrears owing against the property and Town of Redcliff will discharge the Tax Recovery Notification.

8. Town of Redcliff holds a public auction on the date set by Council, in which, any parcels of land included in the listing that have not been discharged from the Tax Recovery Notification will be available for public auction with the set reserve bid.
9. Should the parcels of land not be sold at the public auction, Town of Redcliff may cancel the existing title for the parcel of land and issue a certificate of title in the name of the Town. A Tax Forfeiture will be registered on the Certificate of Title. The Town will then have the ability to sell the parcel of land at any time after being registered on Title.
10. The following is a timeline of the tax recovery process relating to Land (*How a property with tax arrears has progressed to the 2020 auction sale*):

MGA 332 states that taxes imposed under Part 10, other than a supplementary property tax or a supplementary business tax, are deemed to have been imposed on January 1.											
Tax Recovery Process	Tax Notices Mailed out	Tax Due Date	Becomes Tax Arrears (for 1 yr)	Becomes Tax Arrears for 2 yrs (more than 1 yr)	Tax Notification Registered with Land Title (tax arrears for more than 1 year)	Registrar Sends Notifications to Landowner and any interested parties on the Title	Parcel available for public auction	Council sets the Reserve Bids	Advertise in Albena Gazette (between 40-90 days prior to Auction)	Advertise in Commentator (between 10-20 days prior to Auction)	Public Auction
Timeline	May 19-24/17	June 30/17	Jan 1/18	Jan 1/19	31-Mar-19	Before Aug 1/2019	After Mar 31/20	In April/20	In May/20	In July/20	July 31/20
					2019 Tax Arrears List						Auction properties with unpaid arrears on 2019 tax arrears list



## COUNCIL IMPORTANT MEETINGS AND EVENTS

Date	Meeting / Event	Where / Information
May 11, 2020	Council Meeting	Town Hall Council Chambers 7:00 p.m.
May 18, 2020	Statutory Holiday Victoria Day Town Office Closed	
May 25, 2020	Council Meeting	Town Hall Council Chambers 7:00 p.m.