



**TOWN OF CLARESHOLM  
PROVINCE OF ALBERTA  
REGULAR COUNCIL MEETING  
MARCH 24, 2014  
AGENDA**

**Time: 7:00 P.M.  
Place: Council Chambers**

**CALL TO ORDER**

**AGENDA: ADOPTION OF AGENDA**

**MINUTES: REGULAR MEETING MINUTES MARCH 10, 2014**

**ACTION ITEMS:**

1. **DELEGATION RESPONSES: Alberta Health Services/MD of Willow Creek**  
**RE: AHS EMS Clinical Operations/Plan for Response Units**
2. **DELEGATION RESPONSE: Young Parkyn McNab LLP**  
**RE: 2013 Financial Statements**
3. **DELEGATION RESPONSE: Claresholm Museum Board**  
**RE: Executive Director Position**
4. **DELEGATION RESPONSE: Prairie Winds Clubhouse**  
**RE: May 2014 Visit from Clara Hughes**
5. **BYLAW #1595: Tax Penalty Bylaw Amendment**  
**RE: 2<sup>nd</sup> & 3<sup>rd</sup> Readings**
6. **CORRES: Pat Stier, MLA**  
**RE: Request for 2014 Update Meeting with MLA**
7. **CORRES: Livingstone Range School Division**  
**RE: Request for 3 way stop**
8. **CORRES: Rae Trimble**  
**RE: Museum Issues**
9. **CORRES: Willow Creek Regional Waste Management Services Commission**  
**RE: 2014 Requisition**
10. **STAFF REPORT: Annexation Update**
11. **DRAFT 2014 Operating Budget (revised)**
12. **STAFF REPORT: Mill Rates 2014**
13. **ADOPTION OF INFORMATION ITEMS**
14. **IN CAMERA: Legal**

**INFORMATION ITEMS:**

1. Letter from Alberta Tourism, Parks and Recreation – Tourism attraction highway signs, March 13, 2014
2. The Bridges at Claresholm Golf Club Newsletter – Spring 2014
3. Porcupine Hills Lodge Letter to Alberta Minister of Municipal Affairs – March 12, 2014
4. Claresholm Public Library Board Meeting Minutes – February 18, 2014
5. Oldman River Regional Services Commission Annual Organizational Board of Directors Meeting Minutes – December 5, 2013
6. Southern Alberta Energy From Waste Alliance Spring Information Session Agenda – April 11, 2014
7. Alberta Health Services – Health Advisory Councils
8. Festivals & Events Tourism Growth Program – Application Deadline: May 8, 2014

**ADJOURNMENT**



**TOWN OF CLARESHOLM  
PROVINCE OF ALBERTA  
REGULAR COUNCIL MEETING MINUTES  
MARCH 10, 2014**

**CALL TO ORDER:** The meeting was called to order at 7:00pm by Mayor Rob Steel.

**PRESENT:** Mayor Rob Steel; Councillors: Jamie Cutler, Chris Dixon, Shelley Ford and Lyal O'Neill; Chief Administrative Officer: Kris Holbeck; Secretary-Treasurer: Karine Wilhauk; Manager of Regulatory and Property Services: Jeffery Gibeau

**ABSENT:** Councillors: Betty Fieguth and Mike McAlonan.

**AGENDA:** Moved by Councillor Cutler that the Agenda be accepted as presented.

**CARRIED**

**MINUTES:** **REGULAR MEETING – FEBRUARY 24, 2014**

Moved by Councillor Ford that the Regular Meeting Minutes of February 24, 2014 be accepted as presented.

**CARRIED**

**DELEGATIONS:**

**1. YOUNG PARKYN McNAB LLP**  
**RE: Draft Financial Statements for 2013**

Darren Adamson, CA appeared on behalf of Young Parkyn McNab LLP to present the draft Financial Statements for 2013 to Council.

**2. CLARESHOLM MUSEUM BOARD**  
**RE: Executive Director Position**

Jane Marsh, Board Chair, was present on behalf of the Museum Board to discuss the Museum Executive Director position. A full time executive director provides the stability the facility needs. The Town has two beautiful museum buildings. The Museum is not a finished product, but must continue to move forward to maintain credibility and keep pace with the times. Anola Laing, previous board chair, was present to speak about financials. The Museum has been fortunate that our prior executive director accessed as many grants as possible. Many of the volunteers were present to show support for the Museum. They would also like to add more board members to help with the work load. A contract/term position is a possibility.

**3. PRAIRIE WINDS CLUBHOUSE**  
**RE: May 2014 Visit from Clara Hughes**

Glenda Wall appeared on behalf of Prairie Winds Clubhouse regarding Clara Hughes' visit to Claresholm in May 2014. She will be at the Clubhouse from 3:30 to 4:00pm on May 29<sup>th</sup>. On May 30<sup>th</sup> at 9:00am, she will be doing a presentation at the high school. Prairie Winds would like to see this become a large community event. They would like some street closures on 2<sup>nd</sup> Street West and 47<sup>th</sup> Avenue, and will need the use of Town tables and chairs.

**ACTION ITEMS:**

**1. DELEGATION RESPONSE – Alberta Health Services/MD of Willow Creek**  
**RE: AHS EMS Clinical Operations/Plan for Response Units**

Referred to administration.

**2. DELEGATION RESPONSE – Claresholm Public Library Board**  
**RE: 2014 Proposed Budget**

Referred to budget.

**3. BYLAW #1594: Friends of the Claresholm Public Library Board Loan**  
**RE: 1<sup>st</sup> Reading**

Moved by Councillor Dixon to give Bylaw #1594, regarding a loan to the Friends of the Claresholm Public Library Board, 1<sup>st</sup> Reading.

**CARRIED**

**4. BYLAW #1595: Tax Penalty Bylaw Amendment**  
**RE: 1<sup>st</sup> Reading**

Moved by Councillor Cutler to give Bylaw #1595, regarding a tax penalty bylaw amendment, 1<sup>st</sup> Reading.

**CARRIED**

**5. CORRES: Alberta Utilities Commission (AUC)**  
**RE: CERC Route**

Received for information.

**6. CORRES: Loan Doctor Inc.**  
**RE: Used Car Sale at Claresholm Community Centre**

Councillor Dixon declared a conflict of interest and left the meeting at 8:20pm.

Moved by Councillor Cutler to allow the Loan Doctor Inc. to rent the Claresholm Community Centre paved portion of the parking lot from March 25<sup>th</sup> to 30<sup>th</sup>, 2014 for a car sales event, and to refer the administration of the event to the Claresholm Community Hall Board.

**CARRIED**

Councillor Dixon rejoined the meeting at 8:35pm.

**7. CORRES: Claresholm 2015 SASG Committee**  
**RE: Support for 2015 Southern Alberta Summer Games**

Moved by Councillor Cutler to write a letter of support for the Claresholm 2015 Southern Alberta Summer Games Committee's bid for the 2015 Southern Alberta Summer Games.

**CARRIED**

**8. CORRES: Claresholm Seniors Drop-in Centre**  
**RE: 2014 Liability Insurance**

Moved by Councillor Cutler to pay the Claresholm Seniors Drop In Centre's commercial general liability insurance, for the 2014 year only, in the amount of \$900, and to advise the Drop-in Centre that the insurance fees will be under review for 2015.

**CARRIED**

**9. CORRES: Foothills High School Rodeo Club**  
**RE: High School Rodeo Sponsorship**

Moved by Councillor Ford to support the Foothills High School Rodeo Club's Rodeo event on March 29<sup>th</sup> & 30<sup>th</sup>, 2014 in the amount of \$250.

**CARRIED**

**10. CORRES: Claresholm Midget Thunder Hockey Team**  
**RE: Provincial Hockey Tournament March 21-23, 2014**

Councillor O'Neill declared a conflict of interest and left the meeting at 8:45pm.

Moved by Councillor Dixon to support the Claresholm Midget Thunder Hockey Team as they attend the Provincial Hockey Tournament in La Crete on March 21-23, 2014 in the amount of \$200.

**DEFEATED**

Councillor O'Neill rejoined the meeting at 8:52pm.

**11. CORRES: Municipal District of Willow Creek**  
**RE: Emergency Services Mutual Aid Agreement**

Moved by Councillor Dixon to sign the Emergency Services Mutual Aid Agreement with the Municipal District of Willow Creek as presented.

**CARRIED**

**12. STAFF REPORT: Property Taxes Due Date Change**

Received for information.

**13. COUNCILLOR FORD: Request to Attend EDA Professional Conference**

Moved by Councillor O'Neill to allow Councillor Ford to attend the EDA 2014 Annual Professional Conference & AGM from April 9-11, 2014 to come from the economic development budget for 2014.

**CARRIED**

**14. STAFF REPORT: Request for Proposal for Multiuse Community Building and Town Hall Update**

Received for information.

**15. STAFF REPORT: Request for Proposal for General Contractor Services**

Moved by Councillor Cutler to accept the proposal from 841057 Alberta Ltd. for General Contractor Services.

**CARRIED**

**16. COUNCIL COMMUNITY SURVEY & VISIONING SESSION RESULTS**

Moved by Councillor Ford to adopt the following statement as our vision: "Claresholm a thriving community offering quality family living that encourages economic prosperity through innovative and progressive thinking."

**CARRIED**

**17. DRAFT 2014 OPERATING BUDGET**

Referred to administration.

**18. STAFF REPORT: MSI Operating Grant 2014 Proposed Funding**

Received for information.

**19. ADOPTION OF INFORMATION ITEMS**

Moved by Councillor Ford to accept the information items as presented.

**CARRIED**

**20. IN CAMERA: DEVELOPMENT**

Moved by Councillor Dixon that this meeting go In Camera.

**CARRIED**

Moved by Councillor Dixon that this meeting come out of In Camera.

**CARRIED**

**ADJOURNMENT:** Moved by Councillor Dixon that this meeting adjourn at 10:21pm.

**CARRIED**

\_\_\_\_\_  
Mayor – Rob Steel

\_\_\_\_\_  
Chief Administrative Officer – Kris Holbeck

# **ACTION ITEMS**

### **Medical First Response**

AHS EMS understands the importance of Medical First Responders (MFR) in the chain of survival. Municipalities have the ability to determine whether or not they wish to participate in the MFR program based on their community interest, resources, and capacity. AHS is a member of the Provincial Medical First Responder Advisory Panel and has started the work towards building a partnership with Claresholm Fire Department and the Municipal District of Willow Creek to run a pilot BLS transport capable MFR program. This partnership is working to better understand what services are currently utilized and provided and recommend a standard and consistent approach to MFR for the community. Key factors being looked at are frequency of occurrences, Medical Oversight, Medical Control Protocols, Quality Assurance Systems, and Patient Care Records.

Thanks again to the Leadership of the local municipal administration and the Fire Department for the vision to strengthen the emergency response system for the citizens of Claresholm.

### **HQCA**

On March 4<sup>th</sup> the HQCA Review of the Operations of Ground Emergency Medical Services in Alberta was released. This report is a thorough review of Alberta's emergency medical services since transition from municipalities to AHS in 2009. The report contains five recommendations and 16 required actions focussed on four areas; the 911 call centre system, the EMS dispatch system, the EMS delivery system, and how EMS system data is used to ensure quality and safety. The Alberta government has accepted recommendations two through five, and has accepted recommendation one in principle. Work is underway to action the HQCA recommendations and develop a plan on how we will fully implement the recommendations. Knowing that putting actions to these recommendations will be critical, AHS provided the first phase of the plan to the Minister of Health March 31<sup>st</sup>, 2013 with bi-weekly meetings and updates to ensure the projects remain focused and on track.

### **Summary**

Going forward we will continue to focus on community responses and actively work towards achieving the recommendations set out in the HQCA report and Miss Davidson's report. As a team we are committed to the purposeful engagement required with staff, contractors, community, and health colleagues to ensure that we continue to provide a patient focused quality EMS system that is accessible and sustainable for all Albertans.

Presented by:

Donald Allan, Director (interim) EMS Clinical Operations

Nicholas Thain, Executive Director (interim) EMS Clinical Operations



## TOWN OF CLARESHOLM

### FIRE DEPARTMENT

P.O. BOX 433  
350, 43 AVE WEST  
CLARESHOLM, AB T0L 0T0

# MEMO

**To:** Council  
**From:** Kelly Starling, Fire Chief  
**Date:** March 24<sup>th</sup>, 2014  
**Re:** Medical Co-Response Units

Urgent     For Review     Please Comment     Please Reply     Please Recycle

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### PURPOSE

At the direction of Council, Staff has compiled additional information to assist in Council decision making regarding the Medical Co-Response Unit Pilot Project presented by the Municipal District of Willow Creek on January 27<sup>th</sup>, 2014.

The purpose of this pilot project is for the Claresholm Fire Department, MD of Willow Creek and Alberta Health Services to work collaboratively to provide the most effective and efficient service at the highest possible level of care for our residents and users. For over a year, Staff from all organizations have worked to develop an innovative solution that utilizes all possible avenues to provide the best care in the event of an incident. It is crucial to equip emergency service personnel (which includes the Claresholm Fire Department) with the best possible equipment available to aid them in their role of providing critical care during an emergency.

### BACKGROUND

**Ambulance issues in the Town of Claresholm have been on Council's radar for over three years.**

The Town has been working with AHS Staff to recognize a significant gap in the emergency response system. In that time, AHS has come to realize, and has stated that there was and still is a gap in the system that needs to be fixed. AHS came to Council in September 2013 indicating that they recognize that the service provided by the ambulance has room for improvement and assured Council that AHS was working to address short comings. With lots of hard work and hours spent as a collective group previous to that September meeting and still ongoing today, we have started to take steps to fill these service gaps. This group has been all the way up the political ladder looking for answers and solutions. As a result Alberta Health and Wellness has given permission to the Fire Departments within the MD of Willow Creek to coordinate a pilot project with AHS that would allow Fire Departments to have Medical Co-Response Units to assist their citizens when our local ambulances were not available. The primary function of the proposed medical co-response unit pilot project is to stabilize patients on scene, just like the Claresholm Fire Department is currently doing now with the MD and Town Rescue Unit. The only difference is that

emergency workers have the option/ability to move the citizen to a more favorable condition. Secondly, in a life or death situation emergency personnel would have the option to get our resident to the hospital.

Over the last couple of years, Staff has noticed discrepancies with the statistics reported by AHS. This pilot project will also allow both AHS and Claresholm Fire Department to share common statistics and develop the best solution for our community. The purpose of the proposed pilot project is to address a significant gap in the ambulance system, by allowing emergency personnel to accommodate the needs of a citizen when an ambulance is not available. The proposed pilot project does not interfere with the need and importance of AHS and the ambulance system in the Town of Claresholm.

## **INFORMATION GATHERED**

### **What the Staff and Management Team at the Claresholm General Hospital are saying.**

Personnel at the Claresholm General hospital recognize the superior and professional work done by the Claresholm Fire Department in providing emergency response program to the community. The progressive care that the medical co-response unit pilot project would provide will benefit the community and augment patient care. The Staff of Claresholm General Hospital state that having the Response Unit and being able to take somebody from an uncontrolled environment to a controlled environment at a minimum is huge for patient safety and a step in the right direction in protecting our citizens. They feel that the idea of being able to transport a patient in a life or death situation speaks for itself. Staff explained situations where they feel a response unit could've been utilized in Town.

For example:

- Hospital Staff talk about an emergency where no ambulances were in town and a doctor and nurse had to run down the street and assist the Claresholm Fire Department with treating a critically injured citizen.
- They speak of another emergency where a citizen was ill and was in a house very close to the hospital, with the closest ambulance an hour away the doctor and a nurse on duty took a bed from the hospital and rolled it down the street so our citizen could get to the hospital and receive the care needed.
- As a Fire Department we have waited on scene for 40 min for an out of town ambulance as a youth laid on the local football field in freezing temperatures and unable to move due to his injuries.
- Even as recent as March 2, 2014 there were no ambulances in the MD of Willow Creek region and there was a severe 3 vehicle accident injuring 5 patients. Firefighters had to sit in the ditch with a seriously injured patient in -38 temperatures. These response units would have allowed us to get the patient out of the ditch and into a unit where treatment could be started by one of the 3 EMT-A's on scene.

The Medical Co-Response Unit Pilot Project has been discussed at great length with the 25 volunteer firefighters on our department and there is overwhelming support for the proposed project. The dedicated members have a desire to aid the citizens no matter what the type of emergency. The significant gap in ambulance service has caused our volunteer firefighters to ask the questions; how can we help? ... Is there more that we can do? The pilot project provides an opportunity to address the gap in service and will allow first-responders to provide service to our citizens. Our firefighters don't want to see anybody left unattended for long periods of time. If 911 is called, our firefighters want to ensure that somebody will be by our citizen's side.

### **Implications of AHS's Flex Management System.**

On February 24<sup>th</sup>, 2014, AHS was presented at a Town Council meeting. The AHS representatives indicated that Claresholm is being transitioned to a red zone; this means that ambulances are back filled from other communities when Claresholm is short. This is a great idea, but keep in mind that Claresholm is not the only community marked as a red zone in Alberta. Calgary, High River, Okotoks for example have priority due to the "flex management system" as well. Emergency personnel will still have to wait on scene 30-40 minutes, with a patient, while a "flex" unit comes from Vulcan, Lethbridge, Blairmore, Crowsnest



Past or sometimes farther. The “flex management system” is a good concept, but it is designed for the city. The system is designed to move ambulances from one city block to the next, not between towns 60 to 70 km apart. The design of the flex management system will not benefit smaller communities. This system is part of the reason that our locally stationed ambulances are being pulled into higher priority centres. On many occasions, the locally stationed ambulances have been “flexed” into the city for emergencies calls while Claresholm sits empty. In my own experiences, I’ve personally have been “flexed” to station 26 in Calgary to sit and just wait for a call while Claresholm sat empty.

## **CONCLUSION**

Staff continues to hold AHS accountable to provide the level of care our citizens deserve but need to work with them to ensure the safety of our community. AHS has taken steps to fill this significant service gap and have some ideas and solutions in order to deliver a higher care. Most of these plans are longer term, but knowing they have identified some of their issues makes it easier to assist them, and might ease some fear of them just down-loading service delivery to Municipalities. Staff believes that the proposed pilot project is not a slippery slope into the complete down-load of the ambulance system. This process has been a three year uphill climb that in culminating in a proactive and innovative approach to address a major concern of the citizens of Claresholm.

It is understood that most residents in the town are in close proximity to the hospital, however it is almost impossible to walk or drive yourself when you are seriously injured or ill. Furthermore, if a patient is somehow able to drive themselves to the hospital the Claresholm Fire Department is usually called out by the hospital to help extricate them from their vehicle. The 30-40 minute waits for an ambulance is too often an occurrence and is too long for our citizen’s.

The Fire Department is jointly funded between the Town of Claresholm and the Municipal District of Willow Creek. The direct and indirect costs of this pilot project to the Town will be low. The unit itself will be provided by the Municipal District of Willow Creek.

At the direction of the past Council, Staff has participated in discussions regarding this pilot project. At times during the life cycle of this project, Staff has been reluctant to pursue questionable aspects of the project. Other times, positive progress has been achieved through hard work by all involved. AHS admittedly has its issues, but through hard work and persistence Claresholm Fire, the Municipal District of Willow Creek and AHS have been working as a collective group to ensure the safety of our citizens. At this point, the pilot project has value to our citizens. Everyone involved acknowledges that ambulance service is a provincial issue; however the short comings directly impact local citizens. It is easier just to ignore this as a provincial issue, however, that is not the best approach to take for our citizens. This issue affects everyone and the Claresholm Fire Department has the skill set to provide an innovative solution.

At the end of the one year term, the pilot program will be re-evaluated. The Town has an opportunity to be part of an innovative solution that directly benefits the citizens of Claresholm. This solution is an example of the type of progressive thinking that has the community’s best interest in mind. My concern is that by deferring this opportunity to a later date or combining this with another project or initiative further down the road could result in a missed opportunity. This resolution would allow us to move forward adopting SOG’s and fine tuning this pilot project to best fit the needs of our community. Thank you for your time and consideration.

## **RECOMMENDATION**

The Claresholm Fire Department is asking for a resolution to approve the pilot project and allow the use of these medical co-response units for this one year term.

*Kelly Starling, Fire Chief*

**TOWN OF CLARESHOLM**  
**Consolidated Financial Statements**  
**For the year ended December 31, 2013**

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**TOWN OF CLARESHOLM**  
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**For the year ended December 31, 2013**

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**INDEPENDENT AUDITORS' REPORT**

To: The Mayor and Members of Council of  
the Town of Claresholm

We have audited the accompanying consolidated financial statements of the Town of Claresholm which comprise the consolidated statement of financial position as at December 31, 2013, and the consolidated statements of operations, change in net financial debt and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

*Management's Responsibility for the Consolidated Financial Statements*

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

*Auditor's Responsibility*

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

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

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

*Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town of Claresholm as at December 31, 2013 and the results of its operations, changes in its net financial assets (debt), and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Lethbridge, Alberta

*Young Parkyn McNab LLP*

March 24, 2014

Chartered Accountants

## **MANAGEMENT REPORT**

The consolidated financial statements are the responsibility of the management of the Town of Claresholm.

These consolidated financial statements have been prepared from information provided by management. Financial statements are not precise since they include certain amounts based on estimates and judgments. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly, in all material respects.

The Town maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Town's assets are properly accounted for and adequately safeguarded.

The elected Council of the Town of Claresholm is responsible for ensuring that management fulfils its responsibilities for financial statements. Council carries out its responsibility principally through the Finance and Administration and General Services committees.

The Council meets annually with management and the external auditors to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, and to satisfy itself that each party is properly discharging its responsibilities. Council also considers the engagement or re-appointment of the external auditors. Council reviews the monthly financial reports.

The consolidated financial statements have been audited by Young Parkyn McNab LLP, Chartered Accountants, the external auditors, in accordance with Canadian generally accepted auditing standards on behalf of the Council, residents and ratepayers of the Town. Young Parkyn McNab LLP has full and free access to the Council.

Chief Administrative Officer

**TOWN OF CLARESHOLM**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2013**

	2013	2012
<b>Financial assets</b>		
Cash and temporary investments (note 2)	\$ 2,850,544	\$ 3,298,570
Taxes and grants in place of taxes receivable (note 3)	414,670	368,746
Trade and other receivables	735,563	409,775
Land held for resale	150,688	150,688
	4,151,465	4,227,779
<b>Liabilities</b>		
Accounts payable and accrued liabilities	435,777	439,720
Employee benefit obligations (note 5)	212,072	215,966
Deposits	53,687	61,822
Deferred revenue (note 6)	933,503	918,346
Long-term debt (note 7)	4,985,852	5,245,928
	6,620,891	6,881,782
<b>Net financial debt</b>	(2,469,426)	(2,654,003)
<b>Non-financial assets</b>		
Prepaid expenses	18,861	19,376
Inventory for consumption	203,647	211,271
Tangible capital assets (schedule 2)	27,276,011	27,673,040
	27,498,519	27,903,687
<b>Accumulated surplus</b> (note 8)	\$ 25,029,093	\$ 25,249,684

*Commitments and contingencies* (note 19)

Approved on behalf of Council:

Councillor \_\_\_\_\_

Councillor \_\_\_\_\_

**TOWN OF CLARESHOLM**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
For the year ended December 31, 2013

	Budget (Unaudited)	2013	2012
<b>Revenue</b>			
Net municipal taxes (note 11)	\$ 3,102,269	\$ 3,079,104	\$ 2,982,363
User fees and sales of goods	1,946,450	1,933,647	1,796,075
Government transfers for operating (note 12)	197,239	138,593	268,266
Investment income	35,000	31,979	35,747
Penalties and costs of taxes	131,000	188,360	107,735
Licenses and permits	52,800	46,574	56,500
Franchise and concession contracts	110,000	122,233	110,843
Rental	114,500	129,706	128,316
Other	95,850	144,496	102,604
Family and community support services	205,546	238,687	243,204
	<u>5,990,654</u>	<u>6,053,379</u>	<u>5,831,653</u>
<b>Expenses (note 13)</b>			
Legislative	73,000	75,586	60,524
Administration	977,152	920,249	998,775
Fire	193,055	192,296	206,399
Bylaw enforcement	115,000	106,170	90,450
Common and equipment pool	578,250	561,976	628,699
Roads, streets, walks and lighting	1,039,550	1,035,270	955,478
Airport	18,500	16,046	13,879
Storm sewers and drainage	187,500	134,869	221,464
Water supply and distribution	2,603,700	2,599,450	2,585,075
Wastewater treatment and disposal	450,750	412,199	365,633
Solid waste management	413,300	447,416	370,142
Family and community support services	202,246	232,107	247,305
Day care	48,126	48,126	48,126
Cemeteries and crematoriums	38,100	28,721	15,475
Other public health and welfare	54,500	12,736	35,614
Planning and development	273,050	257,605	232,732
Parks and recreation	819,000	920,318	844,686
Culture - libraries, museums and halls	384,575	380,826	339,594
	<u>8,469,354</u>	<u>8,381,966</u>	<u>8,260,050</u>
<b>Deficiency of revenue over expenses before other</b>	<u>(2,478,700)</u>	<u>(2,328,587)</u>	<u>(2,428,397)</u>
<b>Other</b>			
Government transfers for capital (note 12)	2,475,000	2,107,996	1,345,577
<b>Deficiency of revenue over expenses</b>	<u>(3,700)</u>	<u>(220,591)</u>	<u>(1,082,820)</u>
<b>Accumulated surplus, beginning of year</b>	<u>25,249,684</u>	<u>25,249,684</u>	<u>26,332,504</u>
<b>Accumulated surplus, end of year</b>	<u>\$ 25,245,984</u>	<u>\$ 25,029,093</u>	<u>\$ 25,249,684</u>

**TOWN OF CLARESHOLM**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL DEBT**  
**For the year ended December 31, 2013**

	Budget (Unaudited)	2013	2012
<b>Deficiency of revenue over expenses</b>	\$ (3,700)	\$ (220,591)	\$ (1,082,820)
Acquisition of tangible capital assets	(3,090,000)	(2,506,808)	(1,895,093)
Amortization	2,734,800	2,871,172	2,745,809
Loss (gain) on disposal of tangible capital assets	-	1,206	(34,002)
Proceeds on disposal of tangible capital assets	-	31,459	87,061
	(355,200)	397,029	903,775
Net change in inventory for consumption	-	7,624	28,449
Net change in prepaid expense	-	515	(15,624)
	-	8,139	12,825
<b>Increase in net financial debt</b>	(358,900)	184,577	(166,220)
<b>Net financial debt, beginning of year</b>	(2,654,003)	(2,654,003)	(2,487,783)
<b>Net financial debt, end of year</b>	\$ (3,012,903)	\$ (2,469,426)	\$ (2,654,003)



**TOWN OF CLARESHOLM**  
**CONSOLIDATED STATEMENT OF CASH FLOW**  
For the year ended December 31, 2013

	2013	2012
<b>Operating transactions</b>		
Deficiency of revenue over expenses	\$ (220,591)	\$ (1,082,820)
Adjustments for items which do not affect cash		
Loss (gain) on disposal of tangible capital assets	1,206	(34,002)
Amortization	2,871,172	2,745,809
	2,651,787	1,628,987
Net change in non-cash working capital items		
Taxes and grants in place of taxes receivable	(45,924)	(56,402)
Trade and other receivables	(325,787)	(50,427)
Land held for resale	-	23,464
Inventory for consumption	7,624	28,449
Prepaid expenses	515	(15,624)
Accounts payable and accrued liabilities	(3,943)	286,965
Employee benefit obligations	(3,894)	38,454
Deposits	(8,135)	(1,525)
Deferred revenue	15,157	(149,494)
Cash provided by operating transactions	2,287,400	1,732,847
<b>Capital transactions</b>		
Proceeds on disposal of tangible capital assets	31,459	87,061
Acquisition of tangible capital assets	(2,506,808)	(1,895,093)
Cash applied to capital transactions	(2,475,349)	(1,808,032)
<b>Financing transactions</b>		
Repayment of long-term debt	(260,077)	(248,404)
<b>Decrease in cash and temporary investments</b>	(448,026)	(323,589)
<b>Cash and temporary investments, beginning of year</b>	3,298,570	3,622,159
<b>Cash and temporary investments, end of year</b>	\$ 2,850,544	\$ 3,298,570

**1. Significant accounting policies**

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

(a) Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenue and expenses, changes in fund balances and change in financial position of the reporting entity which comprises all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

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

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

(b) Basis of accounting

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

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

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

(c) Use of estimates

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

(d) Investments

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis 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.

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**TOWN OF CLARESHOLM**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2013**

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

- (h) Prepaid local improvements charges  
Construction and borrowing costs associated with local improvement projects are recovered through annual special property assessments during the period of the related borrowing. These levies are collectible from property owners for work performed by the Town.

Where a taxpayer has elected to prepay the outstanding local improvement charge, such amounts are recorded as deferred revenue. Deferred revenue is amortized to revenue on a straight-line basis over the remaining term of the related borrowings.

In the event that the prepaid amounts are applied against the related borrowing, the deferred revenue is amortized to the revenue by an amount equal to the debt repayment.

- (i) 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.

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**TOWN OF CLARESHOLM**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2013**

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(j) Non-financial assets

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

(i) Tangible capital assets

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

	Years
Land improvements	10-25 straight line
Buildings	25-50 straight line
Engineered structures	5-75 declining balance
Machinery and equipment	5-40 declining balance
Vehicles	10-25 declining balance

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

(ii) Contributions of tangible capital assets

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

(iii) Leases

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

(iv) Inventories

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

(v) Cultural and historical tangible capital assets

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

**TOWN OF CLARESHOLM**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2013

**2. Cash and temporary investments**

	2013	2012
Cash	\$ 260,460	\$ 464,959
Temporary investments	2,590,084	2,833,611
	<u>\$ 2,850,544</u>	<u>\$ 3,298,570</u>

Included in cash and short-term investments is \$53,687 (2012 - \$61,822) of deposit liability funds which are not available for current purposes.

Temporary investments consists of one to eight month term deposits with varying interest rates of 0.05% to 1.85% if held to maturity.

**3. Taxes and grants in place of taxes receivables**

	2013	2012
Current year	\$ 240,702	\$ 214,918
Arrears	173,968	153,828
	<u>\$ 414,670</u>	<u>\$ 368,746</u>

**4. Temporary Loans**

A temporary loan has been authorized by Alberta Treasury Branches to a maximum of \$450,000 which bears interest at prime minus 0.5%.

A term loan has been authorized by Alberta Treasury Branches to a maximum of \$1,300,000 which bears interest at prime minus 0.5%.

Security pledged on these loans includes a general security agreement. As at December 31, 2013 there was no balance outstanding on either loan.

**5. Employee benefit obligations**

	2013	2012
Vacation	\$ 132,357	\$ 135,055
Sick time	79,715	80,911
	<u>\$ 212,072</u>	<u>\$ 215,966</u>

**Vacation and overtime**

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

**TOWN OF CLARESHOLM**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2013

**6. Deferred revenue**

The deferred revenue balance represents funds received for specific purposes that have not been spent by year end. Deferred revenue consists of the following:

	2013	2012
Taxi token prepayments	\$ 5,355	\$ 4,830
Parking fund	3,612	3,588
Subdivision fund	36,025	35,846
Walking path fund	1,971	1,963
Sundry trust	321,770	312,950
Offsite levies	62,299	61,988
MSI capital grant	293,485	456,916
Federal gas tax capital grant	171,847	-
Basic municipal transportation capital grant	3,053	2,303
Alberta municipal water/wastewater partnership	12,949	-
FCSS	15,646	32,183
Local improvement taxes	5,491	5,779
	<b>\$ 933,503</b>	<b>\$ 918,346</b>

**7. Long-term debt**

	2013	2012
Debentures supported by general tax levies	\$ 793,372	\$ 908,626
Debentures supported by utility rates	4,192,480	4,337,302
	<b>\$ 4,985,852</b>	<b>\$ 5,245,928</b>
Current portion	\$ 244,169	\$ 260,077

Principal and interest repayments are due as follows:

	Principal	Interest	Total
2014	\$ 244,169	\$ 240,169	\$ 484,338
2015	254,675	229,663	484,338
2016	265,692	218,646	484,338
2017	277,246	207,092	484,338
2018	289,364	194,974	484,338
Thereafter	3,654,706	1,437,340	5,092,046
	<b>\$ 4,985,852</b>	<b>\$ 2,527,884</b>	<b>\$ 7,513,736</b>

**TOWN OF CLARESHOLM**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2013

**7. Long-term debt, continued**

Debenture debt is repayable to Alberta Capital Finance Authority and bears interest at rates ranging from 2.306% to 5.875% per annum, before Provincial subsidy, and matures in periods 2021 through 2033. The average annual interest rate is 4.85% (4.46% for 2012). For qualifying debentures, the Province of Alberta rebates 60% of interest in excess of 8%, 9%, and 11% to a maximum annual rate of 12.5%, depending on the date borrowed. Debenture debt is issued on the credit and security of the Town of Claresholm at large.

Interest on long-term debt amounted to \$249,741 (2012 - \$261,607). The Town's total cash payments for interest in 2013 were \$252,491 (2012 - \$264,164).

**8. Accumulated surplus**

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

	2013	2012
Unrestricted surplus	\$ 1,443,445	\$ 1,437,162
Internally restricted surplus (reserves) (note 10)	1,295,489	1,385,410
Equity in tangible capital assets (note 9)	22,290,159	22,427,112
	\$ 25,029,093	\$ 25,249,684

**9. Equity in tangible capital assets**

	2013	2012
Tangible capital assets (schedule 2)	\$ 83,271,777	\$ 80,859,661
Accumulated amortization (schedule 2)	(55,995,766)	(53,186,621)
Long-term debt (note 7)	(4,985,852)	(5,245,928)
	\$ 22,290,159	\$ 22,427,112

**TOWN OF CLARESHOLM**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2013

**10. Reserves**

Reserves for operating and capital activities are as follows:

	2013	2012
<b>Operating</b>		
Waterline replacement	\$ 1,910	\$ 1,910
Cemetery	723	723
Office	28,780	28,780
Arena renovation	8,500	8,500
Waterworks	15,000	15,000
Garbage equipment	25,739	25,739
Debt reduction	292,453	292,453
Sewer main replacement	35,000	35,000
Fire truck	8,819	8,819
Fill dirt	11,427	11,427
Water pumps	2,500	2,500
Ball diamonds	245	245
General	281,752	118,425
Trust accounts	51,358	56,558
Physician recruitment fund	18,911	31,647
Tipping fees	5,449	5,449
	<u>788,566</u>	<u>643,175</u>
<b>Capital</b>		
General administration	12,537	14,707
Water supply	44,663	78,867
Sewer	(1,295)	(5,258)
Subdivision	8,510	8,510
Acreage assessment	40,721	100,368
Airport land sales	20,677	43,844
Residential land sales	26,584	19,681
Industrial land sales	120	71,240
Town land	25,163	25,163
Tax recovery land	11,854	11,854
Tamarack subdivision	25,149	25,149
Enforcement vehicle	14,500	52,000
Arena ice slab/boards	160,000	160,000
Garbage	(370)	18,000
Parks replacement	18,110	18,110
Fire truck	100,000	100,000
	<u>506,923</u>	<u>742,235</u>
	<u>\$ 1,295,489</u>	<u>\$ 1,385,410</u>



**TOWN OF CLARESHOLM**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2013

**11. Net municipal property taxes**

	Budget (Unaudited)	2013	2012
<b>Taxation</b>			
Real property taxes	\$ 4,130,800	\$ 4,118,035	\$ 4,013,639
Linear property taxes	120,500	109,634	102,629
Government grants in place of property taxes	90,300	90,407	92,820
Special assessments and local improvements	78,100	78,459	77,853
	<u>4,419,700</u>	<u>4,396,535</u>	<u>4,286,941</u>
<b>Requisitions</b>			
Alberta School Foundation Fund	1,205,361	1,205,361	1,194,748
Porcupine Hills Lodge	112,070	112,070	109,830
	<u>1,317,431</u>	<u>1,317,431</u>	<u>1,304,578</u>
	<u>\$ 3,102,269</u>	<u>\$ 3,079,104</u>	<u>\$ 2,982,363</u>

**12. Government transfers**

	Budget (Unaudited)	2013	2012
<b>Transfers for operating:</b>			
Government transfers for operating	\$ 197,239	\$ 138,593	\$ 268,266
<b>Transfers for capital</b>			
Shared-cost agreements and grants	2,475,000	2,107,996	1,345,577
	<u>\$ 2,672,239</u>	<u>\$ 2,246,589</u>	<u>\$ 1,613,843</u>

**TOWN OF CLARESHOLM**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2013

**13. Expenditures by object**

	Budget (Unaudited)	2013	2012
Salaries, wages and benefits	\$ 2,575,600	\$ 2,553,341	\$ 2,382,542
Contracted and general services	1,113,560	1,107,160	1,080,348
Materials, goods, supplies and utilities	1,385,851	1,221,191	1,361,033
Bank charges and short-term interest	3,845	3,785	3,404
Interest on long-term debt	252,550	249,741	261,607
Other expenditures	107,850	110,828	125,155
(Gain) loss on disposal of tangible capital assets	-	1,206	(34,002)
Transfers to organizations and others	25,400	25,367	24,087
Purchases from other governments	269,898	238,175	310,067
Amortization	2,734,800	2,871,172	2,745,809
	<b>\$ 8,469,354</b>	<b>\$ 8,381,966</b>	<b>\$ 8,260,050</b>

**14. Salary and benefits disclosure**

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

	(1) Salary	(2) Benefits & allowances	2013	2012
<b>Council</b>				
Mayor Moore	\$ 9,113	\$ 364	\$ 9,477	\$ 11,342
Mayor Steel	2,205	-	2,205	-
Councillor Fieguth	7,265	83	7,348	7,052
Councillor Hubka	6,977	-	6,977	7,380
Councillor MacPherson	7,287	298	7,585	6,980
Councillor Quayle	5,147	-	5,147	6,150
Councillor Sutter	5,947	-	5,947	8,274
Councillor Van Amerongen	7,487	71	7,558	10,206
Councillor McAlonan	1,945	82	2,027	-
Councillor Cutler	1,955	-	1,955	-
Councillor Dixon	1,165	-	1,165	-
Councillor Ford	1,935	325	2,260	-
Councillor O'Neill	1,975	-	1,975	-
Chief Administrative Officer	94,286	18,289	112,575	108,243
Designated Officers (5 positions) (2012: 5 positions)	\$ 289,612	\$ 59,558	\$ 349,170	\$ 336,311

**TOWN OF CLARESHOLM**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2013

**14. Salary and benefits disclosure, continued**

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long- and short-term disability plans, professional memberships, and tuition.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, travel allowances, car allowances, and club memberships.

**15. Debt limits**

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

	2013	2012
Total debt limit	\$ 9,080,068	\$ 8,747,480
Total debt	4,985,852	5,245,928
	\$ 4,094,216	\$ 3,501,552
Debt servicing limit	\$ 1,513,345	\$ 1,457,913
Debt servicing	484,338	512,568
	\$ 1,029,007	\$ 945,345

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

**16. Local authorities pension 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 Pensions Plans Act. The plan serves about 223,000 people and 428 employers. The LAPP is financed by the employer and employee contributions and by investment earnings of the LAPP Fund.

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

The Town is required to make current service contributions to the LAPP of 10.43% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 14.47% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 9.43% of pensionable salary up to the year's maximum pensionable salary and 13.47% on pensionable salary above this amount.

Total current service contributions by the Town to the LAPP in 2013 were \$172,825 (2012 - \$147,732). Total current service contributions by the employees of the Town to the LAPP in 2013 were \$157,219 (2012 - \$133,715).

At December 31, 2012, the LAPP disclosed an actuarial deficiency of \$4.98 billion.

**17. Financial instruments**

The Town of Claresholm's financial instruments consist of cash and temporary investments, accounts receivable, accounts payable and accrued liabilities, employee benefit obligations, deposit and long-term debt. It is management's opinion that the Town is not exposed to significant interest or currency risk arising from these financial instruments.

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

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

**18. Approval of financial statements**

These financial statements were approved by Council and Management.

**TOWN OF CLARESHOLM**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2013

**19. Contingency and commitments**

The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX) which provides liability insurance. Under the terms of 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.

The Town has made a commitment to the Municipal District of Willow Creek to pay for one half of the costs for monitoring and maintenance of the Municipal District of Willow Creek's landfill for the next 8 years.

The Town of Claresholm has entered an agreement with the Town of Granum for the conveyance and supply of potable water. This agreement is in effect until December 31, 2034.

The Town has future commitments for a sanitary sewer main project in 2014. The cost to the Town is estimated to be \$820,000 which will be funded by long-term debt over 7 years.

**20. Budget amounts**

The 2013 budget for the Town was approved by Council on May 13, 2013 and has been reported in the consolidated financial statements for information purposes only. These budget amounts have not been audited, reviewed, or otherwise verified.

The approved budget contained reserve transfers, capital additions and principal payments on debt as expenditures. Since these items are not included in the amounts reported in the consolidated financial statements, they have been excluded from the budget amounts presented in these financial statements.

	Budgeted deficit per financial statements	\$ (3,700)
Less:	Capital expenditures	(3,090,000)
	Long-term debt repayments	(261,300)
Add:	Amortization	2,734,800
	Transfers from reserves	620,200
Equals:	Balanced budget	\$ -

**21. Comparative figures**

Where necessary the comparative figures for the 2012 year have been reclassified to conform with 2013 financial statement presentation.

**TOWN OF CLARESHOLM**  
**SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2013

	Schedule of changes in accumulated surplus			Schedule 1	
	Unrestricted	Restricted	Equity in tangible capital assets	2013	2012
Balance, beginning of year	\$ 1,437,162	\$ 1,385,410	\$ 22,427,112	\$ 25,249,684	\$ 26,332,504
Deficiency of revenue over expenses	(220,591)	-	-	(220,591)	(1,082,820)
Unrestricted funds designated for future use	(168,991)	168,991	-	-	-
Restricted funds used for operations	12,735	(12,735)	-	-	-
Restricted funds used for tangible capital assets	-	(246,177)	246,177	-	-
Current year funds used for tangible capital assets	(2,260,630)	-	2,260,630	-	-
Disposal of tangible capital assets	32,665	-	(32,665)	-	-
Annual amortization expense	2,871,172	-	(2,871,172)	-	-
Long term debt repaid	(260,077)	-	260,077	-	-
Change in accumulated surplus	6,283	(89,921)	(136,953)	(220,591)	(1,082,820)
<b>Balance, end of year</b>	<b>\$ 1,443,445</b>	<b>\$ 1,295,489</b>	<b>\$ 22,290,159</b>	<b>\$ 25,029,093</b>	<b>\$ 25,249,684</b>

**TOWN OF CLARESHOLM**  
**SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2013

**Schedule of tangible capital assets**

Schedule 2

	Land	Land improvements	Buildings	Engineered structures	Machinery and equipment	Vehicles	Vehicles	2013	2012
<b>Cost:</b>									
Balance, beginning of year	\$ 990,764	\$ 1,541,639	\$ 11,340,939	\$ 64,337,333	\$ 1,191,805	\$ 1,337,294	\$ 119,888	\$ 80,859,661	\$ 79,529,219
Acquisitions	-	7,605	288,803	-	182,034	76,249	1,952,117	2,506,808	1,895,092
Construction-in-progress	-	-	14,742	-	-	-	(14,742)	-	-
Disposals	-	-	(42,686)	-	(52,006)	-	-	(94,692)	(564,650)
<b>Balance, end of year</b>	<b>990,764</b>	<b>1,549,244</b>	<b>11,601,798</b>	<b>64,337,333</b>	<b>1,321,833</b>	<b>1,413,543</b>	<b>2,057,263</b>	<b>83,271,777</b>	<b>80,859,661</b>
<b>Accumulated amortization:</b>									
Balance, beginning of year	-	209,653	4,890,419	46,533,957	694,241	858,351	-	53,186,621	50,952,403
Annual amortization	-	85,022	227,971	2,369,237	114,731	74,211	-	2,871,172	2,745,809
Disposals	-	-	(28,021)	-	(34,006)	-	-	(62,027)	(511,591)
<b>Balance, end of year</b>	<b>-</b>	<b>294,675</b>	<b>5,090,369</b>	<b>48,903,194</b>	<b>774,966</b>	<b>932,562</b>	<b>-</b>	<b>55,995,766</b>	<b>53,186,621</b>
<b>Net book value</b>	<b>\$ 990,764</b>	<b>\$ 1,254,569</b>	<b>\$ 6,511,429</b>	<b>\$ 15,434,139</b>	<b>\$ 546,867</b>	<b>\$ 480,981</b>	<b>\$ 2,057,263</b>	<b>\$ 27,276,011</b>	<b>\$ 27,673,040</b>
<b>2012 net book value</b>	<b>\$ 990,764</b>	<b>\$ 1,331,985</b>	<b>\$ 6,450,520</b>	<b>\$ 17,803,376</b>	<b>\$ 497,564</b>	<b>\$ 478,943</b>	<b>\$ 119,888</b>	<b>\$ 27,673,041</b>	

**TOWN OF CLARESHOLM**  
**SCHEDULE TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2013

Schedule of segmented disclosure

Schedule 3

	General government	Protective services	Transportation services	Environmental services	Public health services	Planning and development	Recreation and culture	Total
<b>Revenue</b>								
Net municipal taxes	\$ 3,000,646	\$ -	\$ 74,348	\$ 4,110	\$ -	\$ -	\$ -	\$ 3,079,104
User fees and sales of goods	-	18,483	7,948	1,792,667	16,210	9,608	88,731	1,933,647
Government transfers for operating	32,509	12,744	1,000	-	3,000	-	89,340	138,593
Investment income	31,979	-	-	-	-	-	-	31,979
Penalties and costs of taxes	84,412	102,085	-	-	-	-	-	188,360
Licenses and permits	28,968	-	-	-	-	1,863	-	46,574
Franchise and concession contracts	122,233	-	-	-	-	17,606	-	122,233
Rental	36,487	-	9,000	-	-	-	-	129,706
Other	13,419	-	-	23,758	-	-	84,219	144,496
Family and community support services	-	-	-	-	238,687	-	107,319	238,687
	3,350,653	133,312	92,296	1,820,535	257,897	29,077	369,609	6,053,379
<b>Expenses</b>								
Salaries, wages and benefits	470,332	134,666	352,505	666,218	176,868	166,990	585,762	2,553,341
Contracted and general services	348,167	74,739	337,035	235,523	48,737	6,331	56,628	1,107,160
Materials, goods, supplies and utilities	76,518	57,176	398,100	440,091	47,958	5,928	195,420	1,221,191
Bank charges and short-term interest	3,785	-	-	-	-	-	-	3,785
Interest on long-term debt	-	-	-	229,327	-	-	20,414	249,741
Other expenditures	59,805	-	-	-	-	51,023	-	110,828
Loss on disposal of tangible capital assets	-	-	(9,300)	4,418	-	-	6,088	1,206
Transfers to organizations and others	-	-	-	-	-	-	25,367	25,367
Purchases from other governments	32,509	-	-	-	48,126	-	157,540	238,175
Amortization of tangible capital assets	4,720	31,885	669,821	1,883,489	-	27,333	253,924	2,871,172
	995,836	298,466	1,748,161	3,459,066	321,689	257,605	1,301,143	8,381,966
<b>Deficiency of revenue over expenses before other</b>	2,354,817	(165,154)	(1,655,865)	(1,638,531)	(63,792)	(228,528)	(931,534)	(2,328,587)
<b>Other</b>								
Government transfers for capital	-	34,354	-	1,849,394	-	-	224,248	2,107,996
<b>Deficiency of revenue over expenses</b>	\$ 2,354,817	\$ (130,800)	\$ (1,655,865)	\$ 210,863	\$ (63,792)	\$ (228,528)	\$ (707,286)	\$ (220,591)





Claresholm & District Museum  
Box 1000, Claresholm, AB T0L 0T0  
5126 1<sup>st</sup> St. E (Hwy 2) & 5115 2<sup>nd</sup> St. E

403-625-1742  
museum@townofclaresholm.com  
www.claresholmmuseum.com

February 20, 2014

To the Mayor and Town Council:

As the new Chairperson of the Claresholm and District Museum, and on behalf of that Board, I am writing to request your attention to and consideration of the hiring of an Executive Director to replace Trisha Carleton. I sincerely request that this be considered on your agenda for Monday, February 24's Council meeting as an "Action" item; with the request that you add a third delegation to your agenda for your March 10<sup>th</sup> meeting. Our current Board, and interested past Board members, strongly feel the need to share information, provide background information; and discuss our direction and future, particularly regarding the Executive Director position.

By way of a brief, concise summary to familiarize your group, your consideration of the following points would be appreciated:

- 1) Claresholm's Museum is now an accredited facility under the Alberta Museum Association's criteria—our artifacts are accessioned and catalogued according to standard museum practice, which makes them accessible for community and visitors. This membership also qualifies us for various grants—one, in particular, has already been received for 2014 and would have to be repaid if a trained and qualified staff person were not rehired (\$25,000 for wages). Various smaller ones would be in jeopardy (summer staff request for \$17,000, workshop funds of \$2000); plus we currently have a project staff person funded for \$10,800, who will not be supervised and assisted by a qualified professional, which was one of the grant's approval stipulations. In short, there are financial ramifications.
- 2) Adhering to the standards set out by the Alberta Museum Association, we now have a Mission Statement, a Strategic Plan, a Policy and Procedures Manual; and a separate Acquisitions Committee.



*Claresholm & District Museum*

Claresholm & District Museum  
Box 1000, Claresholm, AB T0L 0T0  
5126 1<sup>st</sup> St. E (Hwy 2) & 5115 2<sup>nd</sup> St. E

403-625-1742  
museum@townofclaresholm.com  
www.claresholmmuseum.com

- 3) We have started the process of establishing a society called The Friends of the Claresholm Museum, which would also enable us to apply for grants only eligible to formal societies. This society would also handle social events such as the Tea on Fair Days, and hopefully, Christmas Madness, as was our plan for this upcoming year.
- 4) Our volunteer pool has expanded to 40; but consistent and knowledgeable leadership is required to keep volunteers involved and on task. Losing our director would be disappointing to our volunteers and donors, who have contributed so much to the Museum; and find it enjoyable to continue with basic, clear, consistent direction and parameters. Many of our grants also specify a certain number of volunteer hours as prerequisites to approval, so this volunteer base is essential.
- 5) There are many projects underway that will likely be sacrificed without a Director in place. The Alberta Quilt project is underway, the coordinator from Edmonton has been in contact, has invited us to join the cataloguing of homemade heritage quilts into a Provincial data base; and will need to work with us and our community for a number of days to record, photograph, and register necessary details about each quilt brought in by our citizens. Without a lead role from here, our participation most likely will not happen. This would truly be a great loss to our community, and the Province.
- 6) There are still an outstanding number of artifacts in our storage that have not been catalogued, accessioned, or processed. Our donors contribute with the implicit belief that their valuables will be stored, displayed, and treated with respect. This process cannot be done without knowledgeable staff and time to dedicate to it.
- 7) Community, municipal, provincial and interprovincial linkages, liaisons, and support cannot be meaningfully created or maintained without consistent, knowledgeable staff.
- 8) The Library and the Museum have joined in a number of projects beneficial to the community—one a Ranchers' Speakers Series that was very well received by the community—another, connecting with Alberta Archives, to investigate our potential membership with them. The most special collaboration, however, has been the Claresholm Chronicles Oral



*Claresholm & District Museum*

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403-625-1742  
museum@townofclaresholm.com  
www.claresholmmuseum.com

History project, whereby interviews with our elders are videotaped, recorded, and stored. We are also proud of our improved connections with the schools and see a great benefit in an ongoing relationship there.

Museums are no longer isolated, stuffy buildings forgotten to all but senior citizens. Museums, like Libraries, have become active, hands-on, participatory outlets and integral parts of the community. Losing our forward impetus in these projects, and a multitude of others, would be heartbreaking; and demotivating to all who have contributed so much in the past. Our museum pays homage to our heritage and the progenitors who created this community.

I trust members of Town Council will take the above comments under consideration; and with open minds allow us to present the big picture regarding the Executive Director position objectively, free from any past history or personnel issues.

Yours truly,

Jane Marsh,  
Chairperson  
Claresholm and District Museum  
Board

**PRAIRIE WINDS CLUBHOUSE SOCIETY**

Box 1354

Claresholm, Alberta T0L 0T0

Phone 403-625-4975

Fax 403-625-3004

March 4, 2014

Request for delegation to regular council meeting. March 10,2014

We request a 15 minute audience at town council on March 10,2014

We are excited about an upcoming visit from Clara Hughes, Olympian cyclist., coming to Claresholm on May 29, 2014. Prairie Winds Clubhouse has been chosen as the venue for her welcoming event.

Prairie Winds Clubhouse in Claresholm offers a restorative safe environment for persons living with a severe or persistent mental illness. The services are provided and enhanced by a social recreational model which promotes the concepts of participation, personal development and individual empowerment.



**Glenda Wall**

**Executive Director**

**TOWN OF CLARESHOLM  
ADMINISTRATION**

P.O. BOX 1000  
221 – 45<sup>th</sup> AVE W  
CLARESHOLM, AB T0L 0T0



# MEMO

**To:** Council  
**From:** Administration  
**Date:** March 24<sup>th</sup>, 2014  
**Re:** Prairie Winds Clubhouse Society Requests

Urgent     For Review     Please Comment     Please Reply     Please Recycle

---

## **BACKGROUND**

At the regularly scheduled March 10<sup>th</sup>, 2014 Town Council reviewed correspondence, dated March 4, 2014, from the Prairie Winds Clubhouse as well as Glenda Wall, Executive Director for the Prairie Winds Clubhouse, attended as a delegation. Glenda Wall informed Council of an upcoming visit to Claresholm (May 29<sup>th</sup> 2014) from Clara Hughes, an Olympian cyclist. Since Prairie Winds Clubhouse is the venue for her visit, the group is requesting a few things from Town Council:

- road closure of a portion of 2<sup>nd</sup> St W, possible at 46<sup>th</sup> Ave to 47<sup>th</sup> Ave & closure of 47<sup>th</sup> Ave.
- borrowing of tables and chairs for event.
- advertising / signage for the event.

## **FINDINGS**

- Staff contacted Amanda Mourant the Logistics Manager for Clara's Big Ride. She says the ride has been going very well so far, with RCMP escorting the riders in and blocking traffic just upon entry into the location. That has been successful thus far, without having to close roadways. Her entourage includes a Bus with 4 people to go ahead and set-up the event location with a tent. There are three riders supported by a suburban with two escorts as well as a media car with another two escorts.

Every event so far has been well attended with 100-150 people approximately at each location. The bigger centers have more people in attendance, but they are hoping as the ride gains momentum the events will get larger as publicity gains.

- Below is the Town of Claresholm Policy regarding the borrowing of tables and chairs;

**Policy #GA 01-13  
Town Tables & Chairs Policy**

**PURPOSE:** *To provide a consistent policy for administration to follow regarding the loaning of tables and chairs owned by the Town of Claresholm.*

**POLICY:** *The Town of Claresholm will loan tables and chairs to non-profit groups only.*

**GUIDELINES:**

1. *Tables and chairs will be loaned at no cost to non-profit groups only.*
2. *The Town of Claresholm shall not incur any costs nor expend any labour to provide the tables and chairs.*
3. *The group borrowing the tables and chairs shall be responsible for any damage incurred to the items.*
4. *The Town of Claresholms needs shall take priority over loaning out of tables and chairs.*
5. *Any group wishing to use the tables and chairs shall submit their request to the Town of Claresholm for approval stating the event, group name and contact person(s), required number of tables and chairs, and the required dates and times.*

**EFFECTIVE DATE:** *JANUARY 14, 2013*

**RECOMMENDATION**

1. Upon review of the request for road closure, staff finds the complete closure of 2<sup>nd</sup> Street West for the length of time requested is undesirable. 2<sup>nd</sup> Street West is a major traffic connector to the downtown core, and would greatly disrupt usual traffic flow. 47<sup>th</sup> Avenue West is a local side street that could potentially be closed for the event. Given that the event has the potential to attract crowds of over 150 people, staff advises Council that Amundsen Park may be a more desirable location. This downtown location is home to many events throughout the calendar year. Staff recognizes that the Prairie Winds Clubhouse location has significance to the purpose of this event, and therefore a change of event location may require addition arrangements to be made.
2. As per Policy #GA 01-13 the borrowing of tables and chairs for events by non-profit groups can be accommodated as requested.
3. The request to install signage for the event at both Town entrance signs can be accommodated;  
-Typically event holders pay for signage preparation, Town to install and remove.

**Town of Claresholm Administration**



**TOWN OF CLARESHOLM  
PROVINCE OF ALBERTA  
BYLAW #1595**

**A Bylaw of the Town of Claresholm to amend Bylaw #1563, the Tax Penalty Bylaw.**

**WHEREAS** pursuant to the provisions of the *Municipal Government Act R.S.A. 2000 Chapter M-26*, as amended, Council of the Town of Claresholm (hereafter called Council) has adopted the Tax Penalty Bylaw #1563; and

**WHEREAS** Council deems it necessary to amend the existing Bylaw #1563;

**NOW THEREFORE** under the authority and subject to the provisions of the *Municipal Government Act R.S.A. 2000 Chapter M-26*, as amended, the Council of the Town of Claresholm, in the Province of Alberta, duly assembled does hereby enact the following:

1. The Town of Claresholm Tax Penalty Bylaw #1563 shall be amended as follows:

**SECTION 3                      METHOD OF PAYMENT**

3.2        Payments for current taxes must be received by **June 30<sup>th</sup>** by the end of the business day, or the last business day in June by the end of the business day, in one of the manners listed in Section 3.1, or proof must be provided as indicated to avoid tax penalties being imposed the next day.

2. This bylaw comes into full force and effect upon third and final reading.

3. Bylaw #1563 is hereby rescinded.

Read a first time in Council this **10<sup>th</sup>** day of **March** 2014 A.D.

Read a second time in Council this        day of        2014 A.D.

Read a third time in Council and finally passed in Council this        day of        2014 A.D.

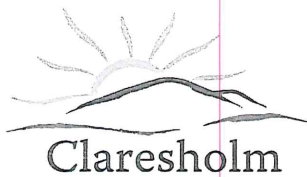
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**Rob Steel, Mayor**

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**Kris Holbeck, CAO**

Dm



**TOWN OF CLARESHOLM  
PROVINCE OF ALBERTA  
BYLAW #1563**

**A Bylaw of the Town of Claresholm, in the Province of Alberta, to impose penalties for non-payment of taxes as provided by the *Municipal Government Act R.S.A. 2000 Chapter M-26.***

**WHEREAS** in accordance with the *Municipal Government Act R.S.A. 2000 Chapter M-26*, as amended, the Town imposes taxes annually in respect of property in the Municipality to raise revenue;

**AND WHEREAS** in accordance with Sections 344, 345 and 346 of the *Municipal Government Act* Council may pass a bylaw to impose penalties on non-payment of taxes;

**NOW THEREFORE** the Council of the Town of Claresholm in the Province of Alberta duly assembled enacts as follows:

**SECTION 1 NAME OF BYLAW**

1.1 This Bylaw may be cited as the "Tax Penalty Bylaw."

**SECTION 2 DEFINITIONS**

- 2.1 In this bylaw:
  - a) "CAO" means the Chief Administrative Officer of the Town of Claresholm.
  - b) "Council" means the Town Council of the Town of Claresholm.
  - c) "Municipality" means the Town of Claresholm and includes any board, committee, commission, panel, agency or corporation that is created or owned by the Town of Claresholm and all the members or officers of which are appointed or chosen by the Town of Claresholm.
  - d) "Tax Notice" is the notice sent by the Town with all information regarding the tax roll as per Section 334 of the *Municipal Government Act*.

**SECTION 3 METHOD OF PAYMENT**

- 3.1 The following are acceptable forms of payment for taxes:
  - a) Tax Installment Payment Plan (TIPPs);
  - b) In person at the Town of Claresholm Administration Office by cash, cheque or Interac by 4:00pm;
  - c) By cheque in the mail slot located at the Town of Claresholm Administration Office by 4:00pm;
  - d) In person at an accepted financial institution with a date stamp as proof of payment if payment is being made on the due date;
  - e) Online Banking with proof being the financial institution's notification from the electronic payment office stating the amount paid and the corresponding tax roll;
  - f) Any other financial institution method with proof being a copy of the bank statement where the payment originated from showing name, payment date and amount; or
  - g) Canada Post with valid proof being the post-mark.
- 3.2 Payments for current taxes must be received by August 31<sup>st</sup> by the end of the business day, or the last business day in August by the end of the business day, in one of the manners listed in Section 3.1, or proof must be provided as indicated to avoid tax penalties being imposed the next day.
- 3.3 Payments on all outstanding balances must be received by December 31<sup>st</sup> or the last business day in December in one of the manners listed in Section 3.1, or proof must be provided as indicated to avoid tax penalties being imposed the next day.

**SECTION 4 APPLICATION OF PENALTIES**

- 4.1 Penalties will be applied to any tax roll where the current taxes remain unpaid after the date shown on the tax notice as per Schedule "A" (1).
- 4.2 Additional penalties will also be applied to any tax roll with an outstanding balance in any year if the taxes remain unpaid after December 31<sup>st</sup> as per Schedule "A" (2).
- 4.3 Any penalty imposed under the provisions of this bylaw shall be added to and form part of the unpaid taxes.



**SECTION 5**

**PASSAGE OF BYLAW**

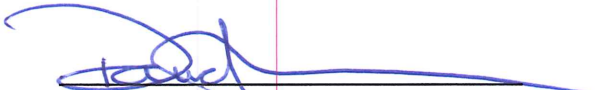
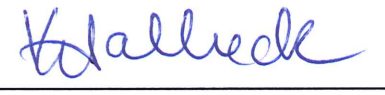
5.1 Bylaw #1322 is hereby repealed.

5.2 This Bylaw shall come into effect upon passage of 3rd Reading.

**READ** a first time in Council this 9<sup>th</sup> day of May 2011 A.D.

**READ** a second time in Council this 24<sup>th</sup> day of May 2011 A.D.

**READ** a third time in Council and finally passed this 24<sup>th</sup> day of May  
2011 A.D.

  
\_\_\_\_\_  
David Moore, Mayor  
\_\_\_\_\_  
Kris Holbeck, CAO

DM

TOWN OF CLARESHOLM  
BYLAW NO. 1563  
SCHEDULE "A"  
TAX PENALTIES

- 1. A penalty of fourteen percent (14%) shall be applied to unpaid current taxes.
- 2. A penalty of fourteen percent (14%) shall be applied to all outstanding balances.



## **Pat Stier – MLA**

Member of the Legislative Assembly  
Livingstone Macleod Constituency

March 11, 2014

Town of Claresholm  
221-45 Ave, West  
Claresholm, AB  
T0L 0T0

Attention: Mr. Rob Steele  
Mayor

### **Re: Request for 2014 Update Meeting(s) with MLA**

Dear Rob,

It is my privilege to take this opportunity to write to you again today as the MLA for Livingstone Macleod Constituency, regarding upcoming meetings I intend to request throughout the area during Constituency weeks for the months of March to May, 2014.

It is my intent to once again ensure that I am completely informed, up to date and acquainted with all issues of concern you may have with your Town so I may represent your concerns in the Legislature. To accomplish this I would like to request a meeting appointment with yourself and Council to discuss key issues in your community.

Please contact our office should you wish to schedule a meeting with myself during the Constituency weeks detailed below;

**March 24, 25, 26, 27, 28 and 31st.**

**April 1, 2, 3, 4, 28, 29 and 30th.**

**May 1, 20, 21, 22 and 23 rd.**

Thank you for your time and attention to this. I look forward to hearing back from you.

Yours truly,

PAT STIER - MLA

Livingstone MacLeod Constituency  
403-646-6256  
403-646-6250(fax)

5202 - 5 Street East  
P.O. Box 69  
Claresholm, AB  
TOL 0T0

T: 403.625.3356  
F: 403.625.2424  
www.lrsd.ab.ca  
1.800.310.6579



*Livingstone Range*  
SCHOOL DIVISION NO. 68

Thursday, March 13, 2014

Claresholm Town Council  
PO Box 1000  
221-45 Avenue West  
Claresholm, AB TOL 0T0

Members of the Claresholm Town Council:

In an effort to be proactive, Livingstone Range School Division #68 is commencing a concerted School Bus Safety campaign at the beginning of May 2014.

We would like to invite the town of Claresholm to participate in our proactive efforts and hereby put forth a proposal to have 2 additional stop signs erected at the intersection of 55<sup>th</sup> Avenue and 8th Street West to create a 3 way stop intersection.

Our feeling is this will help control any inadvertent speed infractions through the school zone on 8th Street and it will also provide more controlled traffic flow when the school buses are entering and exiting the school zone and parking lot.

We hope for and anticipate your consideration to this matter and your participation in our forth coming School Bus Safety campaign.

Regards,

A handwritten signature in black ink that reads "Phil McGale".

Phil McGale  
Coordinator of Transportation/Health and Safety  
Office #403-625-3356  
Cell #403-625-1027

PM/kmw

committed to learning ...

dedicated to students ...

enriching communities ...



**TOWN OF CLARESHOLM  
ADMINISTRATION**

P.O. BOX 1000  
221 – 45<sup>th</sup> AVE W  
CLARESHOLM, AB T0L 0T0



# MEMO

**To:** Council  
**From:** Administration  
**Date:** March 24<sup>th</sup>, 2014  
**Re:** LRSD Request 8<sup>th</sup> Street Traffic Control

Urgent     For Review     Please Comment     Please Reply     Please Recycle

## BACKGROUND

Town Council received a letter from Livingstone Range School Division (LRSD), dated March 13<sup>th</sup>, 2014, in which they have requested that the Town of Claresholm install stop signs at the corner of 8<sup>th</sup> Street West and 55<sup>th</sup> Avenue West – making a three way stop. During drop-off and pick-up (8:10am to 8:30am & 3:00pm to 3:30pm) the portions of public roadway of 8<sup>th</sup> Street West and 55<sup>th</sup> Avenue West become very congested with multitude of traffic movements. The LRSD indicates that the congested traffic conflicts with their school buses entering and exiting the parking lot.





Facing North – Intersection of 8<sup>th</sup> Street West and 55<sup>th</sup> Avenue West



Ariel View of the Intersection of 8<sup>th</sup> Street West and 55<sup>th</sup> Avenue West

## **FINDINGS**

1. This issue, combined with pedestrian safety concerns have been discussed between the two Administrations on several occasions within the last two years. On April 12, 2013, during a joint meeting (Town and LRSD) with a Provincial Regional Traffic Safety Consultant, the LRSD indicated that the bus loading and location of buses is working well in terms of safety and they suggested that no changes were required.
2. During the same meeting other issues were revealed and the LRSD was going to prepare a conceptual plan of pedestrian crossing modifications. The proposal was to be submitted to the Town for review and further work. This project is a good example of two groups working toward a cooperative solution.
3. The proposed sign installations would only address one aspect of a larger problem. In fact, the new signage may cause more traffic congestion in the area. Additionally, the proposed solution addresses a problem that exists for approximately 30 minutes on 170 to 180 days per year. The rest of the time, vehicles will need to be stop in all directions at a largely vacant intersection. There is a risk that vehicles will begin to disregard the stop signs.
4. There are no doubt issues with pedestrian movement and vehicular movement in this area. The Town of Claresholm should continue to work with the LRSD to find a more comprehensive solution(s) to these issues.
5. The Alberta Traffic Safety Fund is a grant program that is available to Alberta Communities for Traffic Safety Initiatives. This may be an opportunity to address traffic and transportation safety concerns within the whole area of the two schools.

## **RECOMMENDATION**

Administration recommends that Council refer this matter back to Administration for the exploration of additional possible solutions.

***Town of Claresholm Administration***

Box 992  
Claresholm, Alberta  
March 6, 2014

Town of Claresholm  
Claresholm, Alberta

Dear Mr. Mayor and Members of Council;

I read with interest the request from the museum board for a full-time executive director for the museum. I believe I am qualified to respond to the points printed in the Local Press.

1. The museum received accreditation in May 2007. Grants had been applied for and received prior to the accreditation, and the museum would continue to qualify to apply for grants subsequent to that date. I do not believe that grants must be applied for by an "executive director". That was not a requirement previously, and may not be now.

The expenditures for staff at a small museum must be "right-sized", that is the number of taxpayers of a community need to be considered. Claresholm has between 1600 and 1700 taxpayers, many of whom are seniors on pensions. Many may find their present taxes already a problem. Utility costs should be considered in any decision, in addition to wage costs.

What conditions were attached to the main staffing grant? Is the grant tied to the person who applied for the grant? It is not necessarily a bad thing to return the grant, when it no longer matches the circumstances.

A small local museum does not necessarily need an "executive director". Someone with different qualifications and museum experience may be a satisfactory alternative. A local person may be interested in a curatorial position, and take Alberta Museum Association courses to acquire the necessary knowledge.

Arrangements can probably be made for alternate supervision of the project staff person now on site. The conditions attached to the grant need to be examined, and Alberta Museums Association contacted for their input.

2. Adhering to Alberta Museums Association standards, (the province does not set the standards) the Claresholm museum has had a mission statement since 2009; The original founding policies from the 1990's have been up-dated, most recently as follows:



Collections Management Policy - 2009

De-accessioning Policy - 2007

Loan Policy - 2009

Conservation Policy - 2007

Other policies:

Human Resources Policy - 2007

Exhibition Policy - 2010

Procedures:

Manual for Summer Opening and Fall Closing -2005

Cataloguing Procedures - 2005

Cares of Vehicles on Display - 2009

General office procedures - 2010

There was no real need for the recent executive director to re-write these.

An acquisitions committee has operated since 2002, varying in size over time. Members of this committee need to know the present collection, (Does the collection already include the item?), the history of the community (local historical significance), exhibit potential (i.e. How does the item fit with present collection? Will it be an addition to a future exhibit relating to an important local person, local event, or local organization? (Refer to: *Standard Practices Handbook for Museums, 2<sup>nd</sup> Edition*) Decisions must be informed by knowledge.

3. "Friends of the Museum" process could proceed with guidance by the present museum board.
4. Volunteers - a board member could become the Volunteer Co-ordinator, Volunteers can still be used for specific projects. Most recently, the need for volunteers has been a condition of a specific grant.
5. Projects under way can be reviewed by the board, and assistance from community and/or volunteers accessed. The community has many knowledgeable and talented people who could help.
6. The back-log of artifacts not processed is a major problem.

The collection represents one of most important tasks of staff, with donations being processed within a month of the time they are given a Temporary Receipt. Recently, these routine procedures have not done in a timely fashion. Local donors have become

unhappy with the delay. Prompt and considerate interactions will always promote good community relations.

Knowledge of the community, people, history, etc. will assist staff make an informed decision about the relevance of the item being offered.

Having such a large number of donations not processed does not conform with the guidelines in *Standard Practices Handbook for Museums, 2<sup>nd</sup> Edition*, Collections Management – Acquisitions , Section 3.1.4.

7. Any new staff person, in reality, would have to develop new connections with the community, municipality, and the province. It would take time for a new person to adjust to a new, small community.

Knowledge and skills learned in a large cultural facility do not necessarily transfer to a small rural setting.

8. The joint projects between the museum and the library can be continued using local people, museum board volunteers, etc. The staff of the library know the community, and could take the lead on the projects.

I felt it was important to provide this additional information for Council. I served on the museum board for three terms, and during that time I worked along with the staff at every job in the museum – from toilets to artifact care, from cataloguing to artifact care, from research to exhibits, from presentations to fund raising, everything that needed to be done. Other board members were similarly involved.

When developing new exhibits, I did extensive research, adding to my previous knowledge of Claresholm, its people and its history. Local people provided memories and other resources to maintain authenticity within the exhibit, an important consideration when representing local history. Their input helped them form a new interest in the museum.

Claresholm has an interesting and unique history. The museum plays a role in connecting our community and our visitors with that history.

I completed the Alberta Museums Association courses required for a “Certificate in Museum Studies” in 2009, at no expense to the Town. It may be of interest to you that I received my framed Certificate the same night Trisha received her certificate.

My family has been in the Claresholm area since my grandfather homesteaded here in 1904. I went to school here, my daughters attended Claresholm schools. My university studies included Canadian history and native anthropology courses. I taught local, provincial, national and aboriginal history in this school division. I have been a member of the Willow Creek Historical Association since 1998. I have served on the executive, most recently as president.

Thank you for your interest in the museum, and your thoughtful consideration of this important matter. I am most interested in discussing this further.

Sincerely

A handwritten signature in cursive script that reads "Rae Trimble". The signature is written in dark ink and is positioned above the printed name.

Rae Trimble

WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES  
COMMISSION

Box 2820 Claresholm, Alberta T0L 0T0

Phone: 403-687-2603

Fax: 403-687-2606

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March 14, 2014

Town of Claresholm  
Box 1000  
Claresholm, Alberta  
T0L 0T0

Dear Mayor and Council,

The Willow Creek Regional Waste Management Services Commission approved the Operating Budget for the 2014 fiscal year on March 13, 2014.

Please find attached the 2014 Requisition in the amount of \$27 132.76. This is based on a per capita rate of \$7.22 and a population of 3758.

The Commission has approved an increase in tipping fees. The member rates, effective April 1, 2014, will be as follows:

- |                                 |                          |
|---------------------------------|--------------------------|
| • Domestic Household Waste      | \$50.00 per metric tonne |
| • Dry, Concrete and Metal Waste | \$50.00 per metric tonne |
| • Minimum Charges up to 150kg   | \$10.00                  |
| • Minimum Charge 151 to 300 kg  | \$20.00                  |
| • Minimum Charge 301 to 500 kg  | \$30.00                  |

(From  
\$45.50/  
metric  
tonne)  
9.90% ↑

A copy of the current rate schedule is attached.

I have also enclosed the 2014 landfill operating budget, as well as a copy of the 2013 Financial Statements for your information.

I trust this to be in order, however, if you have any questions, please do not hesitate to call.

Sincerely,



Cheryl Guenther  
Manager  
Willow Creek Regional Waste Management  
guech@shaw.ca

Willow Creek Class II Regional Landfill  
403-687-2603

**RATE SCHEDULE**  
Effective: April 1, 2014

Hours of Operation

NOTE: All vehicles must be on site 1/2 hour before closing .

Monday-Tuesday	9 A.M. to 5 P.M.
Wednesday	10 A.M. to 2 P.M.
Thursday-Friday	9 A.M. to 5 P.M.
Saturday	2nd and 4th Saturday of the Month May to October 8 A.M. to 12 noon
Sunday	CLOSED
Statuary Holidays	CLOSED

Fees	0 to 150 kg	150 to 300 kg	300 to 500 kg	over 500 kg
Domestic Waste	\$10.00	\$20.00	\$30.00	\$55.00 tonne
Construction/General Waste	\$10.00	\$20.00	\$30.00	\$55.00 tonne
Concrete Waste	\$10.00	\$20.00	\$30.00	\$55.00 tonne
Heavy Metals	\$10.00	\$20.00	\$30.00	\$55.00 tonne
Barb Wire (tightly rolled and no posts)	\$10.00	\$20.00	\$30.00	\$55.00 tonne
Hard to handle/ mixed bins	\$10.00	\$20.00	\$30.00	\$60.00 tonne
Bagged refuse	\$2.00			
Mattress or Box Spring	\$5.00			
Loveseat or chair	\$5.00			
Couch	\$10.00			
Washer, dryer, dish washer, hot water tank	\$5.00			

Fridges, Freezers, A/C units, Water Coolers Weight charge plus \$20.00 surcharge

Low weight/High volume material  
Styrofoam Blocks/Cedar shingles etc. \$75.00 per load (Scale Operators Discretion)

We accept propane tanks and cylinders, electronics, paint, used tires and a wide variety of batteries for recycling. Please help to do your part in protecting the environment.

Landfill fees may double for unsecured loads.

Section 179 (2) of the Environmental Protection and Enhancement Act:  
No person shall transport waste in or on a vehicle on a highway unless the waste is adequately contained, secured or covered to prevent it from falling off or being blown off the vehicle while being transported.

# Willow Creek Class II Reg. Landfill

## Tonnage and Charge Monthly Summary

All Transactions From All Sites By Account (200)

From 1/1/2013 to 12/31/2013

	<u>Loads</u>	<u>Tons</u>	<u>Yards</u>	<u>Count</u>	<u>Add Chg</u>	<u>Sales Tax</u>	<u>Total Charge</u>	<u>Total Paid</u>
<b>Town of Claresholm 200</b>								
01 /2013	24	149.44	0.00	0.00	\$0.00	\$0.00	\$6,799.33	\$0.00
02 /2013	20	129.51	0.00	0.00	\$0.00	\$0.00	\$5,892.75	\$0.00
03 /2013	26	157.43	0.00	0.00	\$0.00	\$0.00	\$7,263.87	\$0.00
04 /2013	23	169.13	0.00	0.00	\$0.00	\$0.00	\$7,695.45	\$0.00
05 /2013	29	209.70	0.00	0.00	\$0.00	\$0.00	\$9,641.89	\$0.00
06 /2013	38	250.82	0.00	0.00	\$0.00	\$0.00	\$11,750.58	\$0.00
07 /2013	27	189.06	0.00	0.00	\$0.00	\$0.00	\$8,602.28	\$0.00
08 /2013	27	177.85	0.00	0.00	\$0.00	\$0.00	\$8,092.24	\$0.00
09 /2013	23	170.29	0.00	0.00	\$0.00	\$0.00	\$7,748.25	\$0.00
10 /2013	28	178.20	0.00	0.00	\$0.00	\$0.00	\$8,108.16	\$0.00
11 /2013	23	149.71	0.00	2.00	\$0.00	\$0.00	\$7,024.02	\$0.00
12 /2013	22	145.68	0.00	0.00	\$0.00	\$0.00	\$6,628.51	\$0.00
	<u>Loads</u>	<u>Tons</u>	<u>Yards</u>	<u>Count</u>	<u>Add Chg</u>	<u>Sales Tax</u>	<u>Total Charge</u>	<u>Total Paid</u>
Totals	310	2,076.82	0.00	2.00	\$0.00	\$0.00	\$95,247.33	\$0.00
<hr/>								
<b>Grand Totals</b>	<u>Loads</u>	<u>Tons</u>	<u>Yards</u>	<u>Count</u>	<u>Add Chg</u>	<u>Sales Tax</u>	<u>Total Charge</u>	<u>Total Paid</u>
	310	2,076.82	0.00	2.00	\$0.00	\$0.00	\$95,247.33	\$0.00

**Willow Creek Regional Waste Management Services Commission**

**2014 Budget**

**Revenues**

**Requisition**

Claresholm	27,132.76
Granum	3,227.34
Stavely	3,646.10
Fort Macleod	22,504.74
MD of Willow Creek	37,666.74

**Total Requisitions** **94,177.68**

**Miscellaneous Income**

Wednesday Fees	22,000.00
Service/Late pmt fees	100.00
Rent	8,700.00
Bank Acct. Interest	3,000.00
Interest GIC	10,000.00
Metal Recycling	5,000.00
Electronics	1,500.00
Paint Recycling	300.00
Finning Credit	5,700.00
Cell Construction Reserves	33,000.00

**Total** **183,477.68**

**User Fees**

Claresholm	103,800.00
Granum	5,950.00
Stavely	7,100.00
Fort Macleod	67,400.00
MD of Willow Creek	14,000.00
Cash Customers	91,556.35
Other Accounts	52,408.00

**Total User Fees** **342,214.35**

**Total Revenues** **525,692.03**

**Willow Creek Regional Waste Management Services Commission**

**2014 Budget**

**Expenses**

Insurance	6,000.00
Personnel	175,000.00
Group Benefits	6,765.00
CPP & EI Premiums	12,000.00
WCB Premiums	1,886.00
Fuel	22,000.00
Audit	6,500.00
Dry Waste Cell Construction	75,000.00
Engineering Dry Waste Cell	7,500.00
Water Monitoring	6,326.00
Utilities Commission (Telus)	3,300.00
Utilities Landfill (Power & Gas)	3,000.00
Interac and Bank Charges	2,000.00
Water & Sewer	1,700.00
Yard Maintenance	2,500.00
Shop Tools	1,000.00
Equipment Repair	10,000.00
Equipment Maintenance	5,600.00
Safety Supplies and Maintenance of Equipment	2,250.00
Automated External Defibrillator	2,060.00
Hearing Tests and Safety Training	925.00
Computer & Software	11,000.00
Stationary, Scale Tickets, Checks	1,500.00
Memberships & Licensing	413.00
Freon Removal	1,500.00
Miscellaneous Office & Sanitary Supplies	1,250.00
2 Way Radios Replacement	750.00
Internet	1,000.00
Postage	500.00
Building Maintenance & Roof Repair	5,510.00
Paint Recycling	660.00
Building Security	324.00
Wind Fence Repair	1,000.00
Refrigerant Removal Course & Equipment	3,700.00
Household Hazardous Waste Set Up	10,000.00
Cell Maintenance ( Vac trucks )	5,000.00

**Total Expenses** **397,419.00**

**Profit / Loss** **128,273.03**



**Willow Creek Regional Waste Management Services Commission**

**2014 Budget**

Depreciation Land	10,000.00
Depreciation Building	6,875.00
Contingency Allowance	15,000.00
Landfill Monitoring after Closure	10,000.00
Construction Wet Waste Cell	40,000.00
Construction Dry Waste Cell	
Engineering on Cells	
Equipment Accrual	42,000.00
<b>Total Accruals</b>	<b>123,875.00</b>
<b><u>Net Profit/Loss</u></b>	<b>4,398.03</b>

**WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES  
COMMISSION**

**FINANCIAL STATEMENTS**

**For the year ended December 31, 2013**

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**WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES  
COMMISSION  
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For the year ended December 31, 2013**

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## INDEPENDENT AUDITORS' REPORT

To: The Board of  
Willow Creek Regional Waste Management Services Commission

We have audited the accompanying financial statements of Willow Creek Regional Waste Management Services Commission, which comprise the statement of financial position as at December 31, 2013, and the statements of operations, changes in net financial debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian 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.

### *Auditor's Responsibility*

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

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

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

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Willow Creek Regional Waste Management Services Commission as at December 31, 2013 and the results of its activities and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Lethbridge, Alberta

February 27, 2014

*Young Parkyn M. Nab LLP*

Chartered Accountants

**WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES  
COMMISSION  
STATEMENT OF FINANCIAL POSITION  
As at December 31, 2013**

	2013	2012 (restated)
<b>Financial assets</b>		
Cash and cash equivalents (note 3)	\$ 1,024,575	\$ 959,541
Trade and other receivables (note 4)	24,531	23,355
Due from commission members (note 5)	19,140	19,417
	<u>1,068,246</u>	<u>1,002,313</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	37,547	26,491
Landfill closure and post-closure liability (note 6)	967,878	872,276
	<u>1,005,425</u>	<u>898,767</u>
<b>Net financial assets</b>	<u>62,821</u>	<u>103,546</u>
<b>Non-financial assets</b>		
Prepaid expenses	4,106	4,234
Tangible capital assets (schedule 1)	607,244	565,611
	<u>611,350</u>	<u>569,845</u>
<b>Accumulated surplus</b> (note 7)	<u>\$ 674,171</u>	<u>\$ 673,391</u>

Approved on behalf of the board:

Member 

Member 

**WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES  
COMMISSION**

**STATEMENT OF OPERATIONS  
For the year ended December 31, 2013**

	Budget (unaudited)	2013	2012 (restated)
<b>Revenue</b>			
Service fees charged to commission members	\$ 280,153	\$ 287,244	\$ 278,413
Other service fees and sales of goods	159,000	152,590	237,449
Investment income	16,000	13,630	14,360
Other revenues	17,750	32,859	11,603
Gain on disposal of tangible capital assets	-	-	15,188
	472,903	486,323	557,013
<b>Expenses</b>			
Salaries, wages and benefits	153,325	166,763	162,740
Contracted and general services	12,400	11,443	11,885
Materials, goods and utilities	69,575	95,911	92,148
Closure and post-closure costs	-	95,602	12,326
Bank charges and short-term interest	4,000	1,859	3,594
Amortization of tangible capital assets	16,875	113,965	94,594
	256,175	485,543	377,287
<b>Excess of revenue over expenses</b>	216,728	780	179,726
<b>Accumulated surplus, beginning of year</b>			
As previously stated	1,555,708	1,555,708	1,359,183
Prior period adjustment (note 8)	(882,317)	(882,317)	(865,518)
As restated	673,391	673,391	493,665
<b>Accumulated surplus, end of year</b>	\$ 890,120	\$ 674,172	\$ 673,391

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**WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES****COMMISSION****STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**

For the year ended December 31, 2013

	Budget (unaudited)	2013	2012 (restated)
<b>Excess of revenue over expenses</b>	\$ 216,728	\$ 780	\$ 179,726
Acquisition of tangible capital assets	-	(155,598)	(153,899)
Amortization	16,875	113,965	94,594
Gain on disposal of tangible capital assets	-	-	(15,188)
Proceeds on disposal of tangible capital assets	-	-	30,000
	16,875	(41,633)	(44,493)
Net change in prepaid expenses	-	128	(1,233)
<b>Change in net financial assets (debt)</b>	233,603	(40,725)	134,000
<b>Net financial assets (debt), beginning of year</b>	103,546	103,546	(30,454)
<b>Net financial assets, end of year</b>	\$ 337,149	\$ 62,821	\$ 103,546

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**WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES  
COMMISSION**

**STATEMENT OF CASH FLOWS  
For the year ended December 31, 2013**

	2013	2012 (restated)
<b>Operating transactions</b>		
Excess of revenue over expenses	\$ 780	\$ 179,726
Adjustments for items which do not affect cash		
Gain on disposal of tangible capital assets	-	(15,188)
Amortization	113,965	94,594
Closure and post-closure costs	95,602	12,326
	210,347	271,458
Net change in non-cash working capital items		
Trade and other receivables	(1,176)	5,150
Due from commission members	277	(6,896)
Prepaid expenses	128	(1,233)
Accounts payable and accrued liabilities	11,056	(3,590)
<b>Cash provided by operating transactions</b>	<b>220,632</b>	<b>264,889</b>
<b>Capital transactions</b>		
Proceeds on disposal of tangible capital assets	-	30,000
Acquisition of tangible capital assets	(155,598)	(153,899)
<b>Cash applied to capital transactions</b>	<b>(155,598)</b>	<b>(123,899)</b>
<b>Increase in cash and cash equivalents</b>	<b>65,034</b>	<b>140,990</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>959,541</b>	<b>818,551</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>\$ 1,024,575</b>	<b>\$ 959,541</b>
<b>Cash and cash equivalents consist of:</b>		
Cash	\$ 245,428	\$ 280,637
Temporary investments	779,147	678,904
	<b>\$ 1,024,575</b>	<b>\$ 959,541</b>



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# WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES

## COMMISSION

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2013

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#### 1. Nature of operations

Willow Creek Regional Waste Management Services Commission is constituted under the Municipal Government Act and was approved by the Minister of Municipal Affairs in 1991 for the purpose of supplying waste management services.

The members of the Commission are the MD of Willow Creek No.26, the Town of Fort Macleod, The Town of Claresholm, the Town of Stavely, and the Town of Granum.

The Commission is exempt from income taxation under Section 149 of the Canada Income Tax Act.

#### 2. Significant accounting policies

The financial statements reflect the assets, liabilities, revenues and expenses, and change in the financial position of the commission. Significant aspects of the accounting policies adopted by the commission are as follows:

(a) Basis of presentation

These financial statements have been prepared by management in accordance with Canadian public sector accounting standards.

(b) Budget amounts

The budget amounts presented on the statement of operations are taken from the Commission's annual budget. Certain budget amounts have been reclassified to conform with the current year's financial statement presentation.

(c) Revenue recognition

Service fees and sales of goods are recognized as revenue in the period in which the service is delivered or in which the transactions or events occurred that gave rise to the revenue.

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

Government transfers are recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets acquired.

(d) Investments

Investments are recorded at amortized cost. When there has been a loss in value that is other than a temporary decline, the investment is written down to recognize the loss.

(e) Landfill closure and post-closure liability

Pursuant to the Alberta Environment Protection and Enhancement Act, the Commission 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. The requirement is being provided for over the estimated remaining life of the landfill site based on usage.

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**WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES  
COMMISSION**

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended December 31, 2013**

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**2. Significant accounting policies, continued**

(f) 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 at the date of the financial statements, and the reported amounts of revenue and expense during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

A significant area requiring the use of management's estimates was the landfill closure/post-closure liability. The liability was calculated based on estimated future cash flows required to cover the costs of landfill closure and groundwater monitoring.

The effect on the financial statements of changes in such estimates in future periods could be significant.

(g) 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 consolidated 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:

	Years
Buildings	40 years
Engineered structures	3 years
Machinery and equipment	8 years

One-half of the annual amortization is charged in the year of acquisition and none in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

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**WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES****COMMISSION****NOTES TO THE FINANCIAL STATEMENTS**For the year ended December 31, 2013

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**3. Cash and cash equivalents**

Cash and cash equivalents consist of cash and temporary investments. The temporary investments are guaranteed investment certificates that bear interest between 1.40% and 1.96% and mature between 2014 and 2015. The carrying value of the guaranteed investment certificates approximates their fair value.

	2013	2012
Cash	\$ 245,428	\$ 280,637
Temporary investments	779,147	678,904
	\$ 1,024,575	\$ 959,541

---

**4. Trade and other receivables**

	2013	2012
Trade receivables	\$ 3,379	\$ 6,401
GST receivable	12,401	10,364
Interest receivable	8,751	6,590
	\$ 24,531	\$ 23,355

---

**5. Due from Commission members**

The MD of Willow Creek No. 26, the Town of Fort Macleod, the Town of Claresholm, the Town of Stavely and the Town of Granum are members of the Commission and, as such, have been identified as related parties.

**Transactions**

Service fees are based on the budgeted net operating costs of the Commission and are allocated among the Commission members based on actual service utilization during the year. Service fees charged to Commission members are as follows:

	2013	2012
MD of Willow Creek No. 26	\$ 53,253	\$ 48,292
Town of Claresholm	121,854	125,550
Town of Fort Macleod	93,153	85,969
Town of Stavely	10,289	9,793
Town of Granum	8,695	8,809
	\$ 287,244	\$ 278,413

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**WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES  
COMMISSION**

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended December 31, 2013**

**5. Due from Commission members, continued**

	2013	2012
Accounts receivable include amounts receivable from:		
MD of Willow Creek No. 26	\$ 838	\$ 841
Town of Clareshom	8,128	13,508
Town of Fort Macleod	9,202	4,150
Town of Stavely	543	472
Town of Granum	429	446
	\$ 19,140	\$ 19,417

These transactions are in the normal course of operations and have been valued in these financial statements at the exchange amount which is the amount of consideration established and agreed to by the related parties.

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

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

The estimated total liability is based on the sum of discounted future cash flows for closure and post-closure activities for 25 years after closure using a discount rate of 1.43% and assuming annual inflation of 1.2%.

The accrued liability portion is based on the cumulative capacity used at year end compared to the estimated total landfill capacity. The existing landfill site is expected to reach capacity in approximately 66 years.

In 2013 the Commission has designated \$95,602 (2012 - \$12,326) for landfill closure and post-closure costs.

	2013	2012
Estimated closure costs	\$ 747,895	\$ 655,401
Estimated post-closure costs	219,983	216,875
Estimated total liability	\$ 967,878	\$ 872,276

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**WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES****COMMISSION****NOTES TO THE FINANCIAL STATEMENTS**For the year ended December 31, 2013

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**7. Accumulated surplus**

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

	2013	2012 (restated)
Unrestricted surplus (deficit)	\$ -	\$ (578,869)
Reserves (note 9)	66,927	686,649
Equity in tangible capital assets (note 10)	607,244	565,611
	<u>\$ 674,171</u>	<u>\$ 673,391</u>

**8. Prior period adjustment**

The comparative figures have been restated to reflect certain accounts payable and accrued liabilities and the landfill closure and post-closure liability, which were not previously recorded. As a result, accumulated surplus as at January 1, 2012 has decreased by \$865,518 and the excess of revenue over expenses for the year ended December 31, 2012 has decreased by \$16,799.

**9. Reserves**

	2013	2012
Replacement:		
Engineering structures and buildings	\$ -	\$ 162,500
Machinery and equipment	33,463	223,005
Waste cells	33,464	191,144
	<u>66,927</u>	<u>576,649</u>
Site restoration	-	110,000
	<u>\$ 66,927</u>	<u>\$ 686,649</u>

The commission has established that a reserve of \$10,000 annually be set aside for future site restoration.

**WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES  
COMMISSION**

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended December 31, 2013**

**10. Equity in tangible capital assets**

	2013	2012
Tangible capital assets (schedule 1)	\$ 1,335,549	\$ 1,179,951
Accumulated amortization (schedule 1)	(728,305)	(614,340)
	\$ 607,244	\$ 565,611

**11. Commitment**

The Commission has entered into an agreement to lease out certain portions of land. The annual lease revenue is \$4,800 and the agreement expires December 31, 2014.

**12. Debt limits**

Section 3 of Alberta Regulation 76/2000 requires that debt and debt limits for the Commission be disclosed as follows:

	2013	2012
Total debt limit	\$ 972,646	\$ 1,114,026
Total debt	\$ -	\$ -
Debt servicing limit	\$ 170,213	\$ 194,955
Debt servicing	\$ -	\$ -

The debt limit is calculated at 2 times revenue of the Commission (as defined in Alberta Regulation 76/2000) and the debt service limit is calculated at 0.35 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 Commissions which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the Commission. Rather, the financial statements must be interpreted as a whole.

**13. Approval of financial statements**

These financial statements were approved by the Board and Management.

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**WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES**

**COMMISSION**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended December 31, 2013

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**14. Budget amounts**

The 2013 budget was approved by the Commission and has been reported in the financial statements for information purposes only. The budget amounts have not been audited, reviewed, or otherwise verified.

Budgeted surplus per financial statements	\$	216,728
Less: Transfer to reserves		(157,000)
Purchase of capital equipment		(3,750)
<hr/>		
Equals: budgeted surplus	\$	55,978
<hr/>		

**15. Comparative figures**

Where necessary the comparative figures for the 2012 year have been reclassified to conform with 2013 financial statement presentation.

**WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES  
COMMISSION**  
**SCHEDULES TO THE FINANCIAL STATEMENTS**  
For the year ended December 31, 2013

Schedule of tangible capital assets	Schedule 1					
	Land	Buildings	Engineered structures	Machinery and equipment	2013	2012
<b>Cost:</b>						
Balance, beginning of year	\$ 160,826	\$ 239,953	\$ 471,277	\$ 307,895	\$ 1,179,951	\$ 1,148,052
Acquisitions	-	-	149,638	5,960	155,598	153,899
Disposals	-	-	-	-	-	(122,000)
<b>Balance, end of year</b>	<b>160,826</b>	<b>239,953</b>	<b>620,915</b>	<b>313,855</b>	<b>1,335,549</b>	<b>1,179,951</b>
<b>Accumulated amortization:</b>						
Balance, beginning of year	-	77,988	381,679	154,673	614,340	626,934
Annual amortization	-	5,999	84,671	23,295	113,965	94,594
Disposals	-	-	-	-	-	(107,188)
<b>Balance, end of year</b>	<b>-</b>	<b>83,987</b>	<b>466,350</b>	<b>177,968</b>	<b>728,305</b>	<b>614,340</b>
<b>Net book value</b>	<b>\$ 160,826</b>	<b>\$ 155,966</b>	<b>\$ 154,565</b>	<b>\$ 135,887</b>	<b>\$ 607,244</b>	<b>\$ 565,611</b>
<b>2012 net book value</b>	<b>\$ 160,826</b>	<b>\$ 161,965</b>	<b>\$ 89,598</b>	<b>\$ 153,222</b>	<b>\$ 565,611</b>	



**WILLOW CREEK REGIONAL WASTE MANAGEMENT SERVICES  
COMMISSION  
SCHEDULES TO THE FINANCIAL STATEMENTS  
For the year ended December 31, 2013**

	Schedule of changes in accumulated surplus			Schedule 2	
	Unrestricted	Restricted	Equity in tangible capital assets	2013	2012
Balance, beginning of year					
As previously stated	\$ 303,448	\$ 686,649	\$ 565,611	\$ 1,555,708	\$ 1,359,183
Prior period adjustment	(882,317)	-	-	(882,317)	(865,518)
As restated	(578,869)	686,649	565,611	673,391	493,665
Excess of revenue over expenses	780	-	-	780	179,726
Unrestricted funds designated for future use	(148,762)	148,762	-	-	-
Restricted funds used for operations	768,484	(768,484)	-	-	-
Current year funds used for tangible capital assets	(155,598)	-	155,598	-	-
Annual amortization expense	113,965	-	(113,965)	-	-
Change in accumulated surplus	578,869	(619,722)	41,633	780	179,726
<b>Balance, end of year</b>	<b>\$ -</b>	<b>\$ 66,927</b>	<b>\$ 607,244</b>	<b>\$ 674,171</b>	<b>\$ 673,391</b>

# Staff Report

**To:** Town Council  
**From:** Administration  
**Date:** March 24, 2014  
**Re:** Annexation Update

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## Purpose

### **What is Annexation?**

Annexation is the process for a municipality to redefine its boundaries in order to comprehensively plan for the orderly, efficient and cost-effective development of lands within its jurisdiction. Properties within an annexation area experience a change in jurisdiction from one municipality to another. **Annexation does not however change ownership rights** and is not necessarily undertaken to facilitate immediate development, but rather to secure lands for future growth.

At the direction of the Municipal Government Board (a provincial entity), the Town of Claresholm has to consider its projected growth potential over the next 50 years and plan to accommodate the growth demands in an orderly and economical manner. The Town of Claresholm's annexation is necessary to help the Town strengthen its tax base and expand opportunities for business development in appropriate locations.

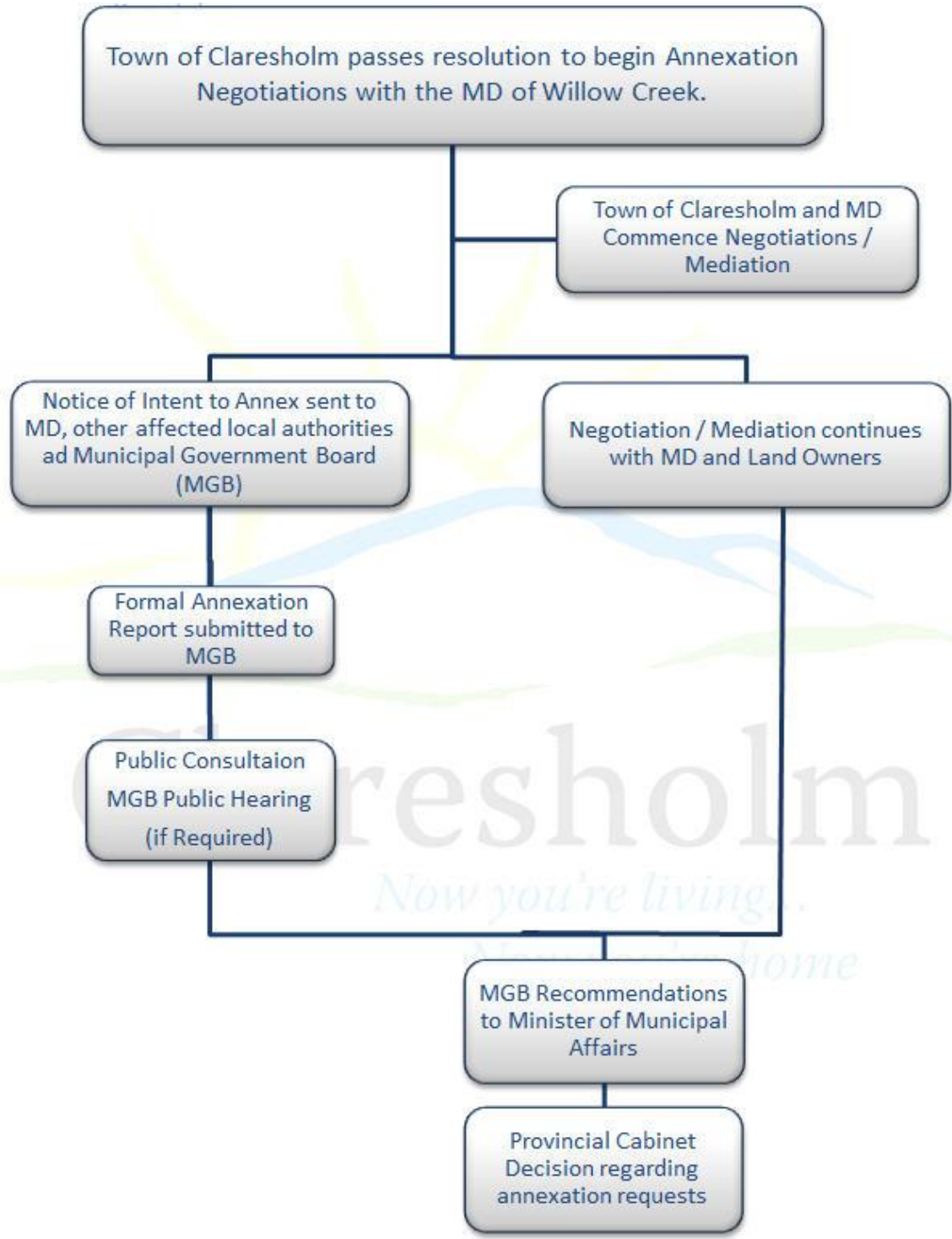
### **What are the impacts on landowners?**

Annexation is not the expropriation of land. Land ownership is not impacted (In an annexation, only the municipal jurisdiction changes). If the annexation is approved:

- Lands in the annexation area will receive services from the Town of Claresholm instead of MD of Willow Creek;
- Land use and development approvals will be transferred to the Town of Claresholm.

Owners within the annexation area will continue to use their land in the same manner as they did previously. It will be up to owners when and whether to develop their land. The development itself will have to be consistent with the Town of Claresholm Municipal Development Plan Bylaw No.1551, as approved by Council.

**ANNEXATION PROCESS**



## Rational

Further to the attached subject lands map, the Town of Claresholm has identified 10 parcels of land:

Total area of land included in the annexation proposal:		270.0 hectares(ha)
Land dedicated to the highway bypass:	43.3 ha	
Lands to be returned to the MD:	60.9 ha	
<b>Sub-total:</b>		<b>165.8 ha</b>
Lands within the environmental setback:	18 ha	
<b>Total Developable Land:</b>		<b>147.8 ha</b>

The Town of Claresholm has identified two primary types of future land uses for the 147.8ha of developable land (shown on attached subjects land map). First, Industrial land to be located on the east side of the Town, north and south of Highway 520. Second, Highway Commercial land to be located within close proximity to Highway 2, on the north side of Town. Additionally, expansion of the institutional use of the Porcupine Hills Lodge and expansion of the municipal public utility – storm water system will account for a small amount of the 147.8ha of developable land.

Over the last 10-11 years, the Town of Claresholm has experienced healthy industrial and commercial growth; consuming 20.1ha of vacant land, plus 7.7ha of re-developed industrial and commercial land. Given the Municipal Governments Board’s decision that proposed annexations should ensure a 50 year supply of land, the Town of Claresholm feels that the 148.7ha of developable land will meet this requirement.

## Timeline

April 16, 2012	At the direction of Town Council, this project was initiated by sending a letter to ORRSC regarding preparation of the <i>Letter of Intent</i> for Proposed Annexation.
July 18-20, 2012	<i>Letters of Intent</i> sent to property owners and external agencies giving notice that Town of Claresholm intends on moving forward with an Annexation Application.
July 25, 2012	<i>Notice of Acknowledgement</i> for receipt of the Town of Claresholm’s <i>Letter of Intent</i> received from Municipal Government Board (MGB).
July 26, 2012	ORRSC direction to Council regarding the Annexation Process.
August 15, 2012	Town of Claresholm requests Taxation & Assessment Information from Municipal District of Willow Creek.
September 2012 thru February 2013	Negotiation attempts between the Town of Claresholm and the Municipal District of Willow Creek regarding taxation, infrastructure, roads and other matters. Annexation Sub-Committee setup to facilitate this process.
February 5, 2013	Correspondence sent to property owners, updating them on the progress of the annexation and negotiations with the Municipal District of Willow Creek.
March 2013 thru June 2013	Annexation Sub-Committee meetings.
May 13, 2013	ORRSC updated Council as to the progress of the annexation. Large efforts are being made in an attempt to have this annexation uncontested.

June 24, 2013	<p>Moved by Councillor MacPherson to accept the resolution for the purpose of compensation for lost taxation for the annexed parcels for four years to the MD of Willow Creek as presented in the Staff Report.</p> <p>Moved by Councillor Fieguth to accept the resolution to provide 25 years of tax relief for landowners affected by annexation with the MD of Willow Creek with the conditions as presented in the Staff Report.</p> <p>The Staff Report is attached.</p>
September 11, 2013	<p>MD of Willow Creek passed a motion to accept the negotiated terms of Annexation with the Town of Claresholm; 4 years of taxation compensation &amp; 25 year of tax relief for property owners.</p>
August 2013 thru February 2014	<p>Meetings with property owners presenting the annexation terms agreed upon by the two municipalities. Property Owner consents drafted and presented to owners.</p>

**Status**

The Town of Claresholm is currently working to have property owners enter into annexation consents in preparation of the submission of the Annexation Report. Further to Council’s meeting with Lenz Kruiper - Director of ORRSC, on September 9<sup>th</sup>, 2013; ORRSC is preparing the Annexation Report.

At the direction on Council, in the last few weeks Staff has concentrated on negotiations with property owners. The Town will continue to meet with the affected property owners, however Staff is using May 16<sup>th</sup>, 2014 as a preliminary deadline for property owners to enter into the annexation consents. When the Annexation Report is complete, the Town of Claresholm needs to make the submission.

*Town of Claresholm Administration*

TOWN OF CLARESHOLM  
ANNEXATION 2012

----- Town Boundary  
----- Highway Right-of-way

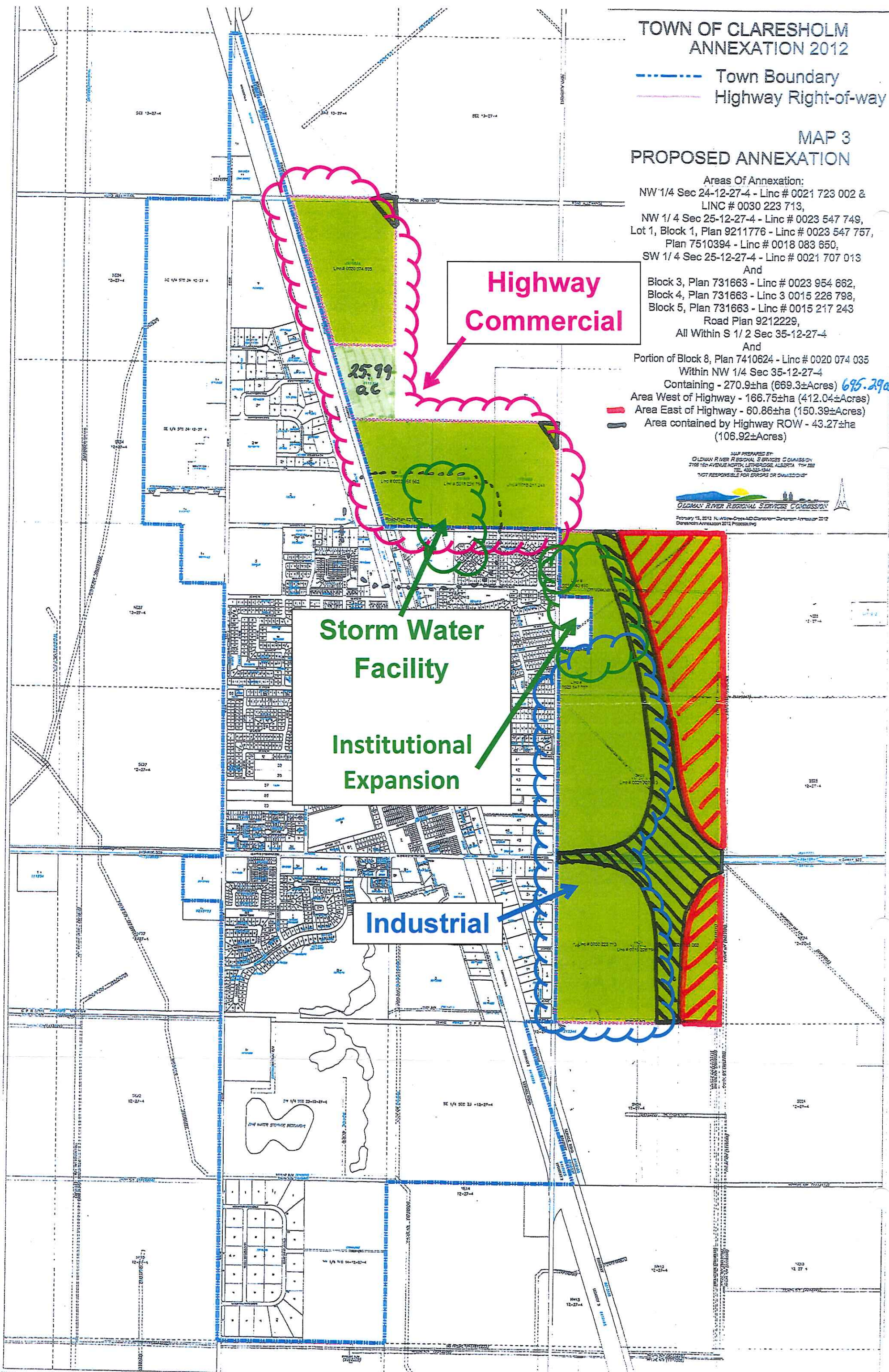
MAP 3  
PROPOSED ANNEXATION

Areas Of Annexation:  
 NW 1/4 Sec 24-12-27-4 - Linc # 0021 723 002 &  
 LINC # 0030 223 713,  
 NW 1/4 Sec 25-12-27-4 - Linc # 0023 547 749,  
 Lot 1, Block 1, Plan 9211776 - Linc # 0023 547 757,  
 Plan 7510394 - Linc # 0018 083 650,  
 SW 1/4 Sec 25-12-27-4 - Linc # 0021 707 013  
 And  
 Block 3, Plan 731663 - Linc # 0023 954 662,  
 Block 4, Plan 731663 - Linc 3 0015 226 798,  
 Block 5, Plan 731663 - Linc # 0015 217 243  
 Road Plan 9212229,  
 All Within S 1/2 Sec 35-12-27-4  
 And  
 Portion of Block 8, Plan 7410624 - Linc # 0020 074 035  
 Within NW 1/4 Sec 35-12-27-4  
 Containing - 270.9±ha (669.3±Acres) *695.29a*  
 Area West of Highway - 166.75±ha (412.04±Acres)  
 Area East of Highway - 60.86±ha (150.39±Acres)  
 Area contained by Highway ROW - 43.27±ha  
 (106.92±Acres)

MAP PREPARED BY:  
 OLDMAN RIVER REGIONAL SERVICES COMMISSION  
 2105 16th AVENUE NORTH, LEATHERDGE, ALBERTA T1M 1S1  
 TEL: 403-362-1344  
 FAX: 403-362-1344  
 NOT RESPONSIBLE FOR ERRORS OR OMISSIONS

OLDMAN RIVER REGIONAL SERVICES COMMISSION

February 15, 2012, N. Wilson-Cree, M.D. Chairman, Clareholm Annexation 2012  
 Clareholm Annexation 2012, Processing



**TOWN OF CLARESHOLM**  
**REGULATORY & PROPERTY**  
**SERVICES DEPARTMENT**

P.O. BOX 1000  
221 – 45<sup>th</sup> AVE W  
CLARESHOLM. AB T0L 0T0



# MEMO

**To:** Town of Claresholm – Municipal Council  
Municipal District of Willow Creek No.26 – Municipal Council  
**From:** Jeff Gibeau, Manager Regulatory & Property Services  
**Date:** June 20<sup>th</sup>, 2013  
**Re:** Town of Claresholm Annexation – Proposed Annexation Terms

Urgent     For Review     Please Comment     Please Reply     Please Recycle

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**Proposed Annexation Terms**

The inter-municipal committee has worked hard negotiate the terms of the proposed annexation. If both municipalities are in agreement, the committee would seek resolutions confirming the term that has been agreed too. To date, several main issues have been discussion and potential resolutions have been made, specifically:

**4 years of compensation for the Municipal District of Willow Creek:**

1. For the purpose of compensation of lost taxation for the annexed parcels, the Town of Claresholm proposes to compensate the Municipal District of Willow Creek in 2014 and subsequent years, up to and including 2018, the total amount of taxes levied as assessed on the same basis as if they had remained in the Municipal District of Willow Creek No.26. This transaction is anticipated to be carried out annually, however the Town of Claresholm may choose to buy out the remaining term at any time, at the current years assessment (levied as assessed on the same basis as if they had remained in the Municipal District of Willow Creek No.26).

**25 years of tax relief for land owners:**

1. For taxation purposes in 2014 and subsequent years, up to and including 2039, the annexed land and the assessable improvements to it
  - a. must be assessed by the Town on the same basis as if they had remained in the Municipal District of Willow Creek No.26, and
  - b. must be taxed by the Town in respect of each assessment class that applies to the annexed land and the assessable improvements to it using the tax rate established by the Municipal District of Willow Creek No.26.

2. Where in any taxation year, a portion of the annexed land
  - a. becomes a new parcel of land created as a result of subdivision or separation of title by registered plan of subdivision or by instrument or any other method that occurs at the request of, or on behalf of, the landowner,
  - b. is redesignated at the request of, or on behalf of the landowner under the Town Land Use Bylaw to another designation, (a copy of the Agricultural / Transitional land use district is attached)  
  
section 1 ceases to apply at the end of that taxation year in respect of that portion of the annexed land and the assessable improvements to it.
3. Where in any taxation year, the total area of the residual parcel of annexed land falls below 3.45 hectares (8.75 acres) by any subdivision or other method that occurs at the request of, or on behalf of, the landowner; section 1 ceases to apply at the end of that taxation year in respect of that portion of the annexed land and the assessable improvements to it.
4. After section 1 ceases to apply to a portion of the annexed land in a taxation year, that portion of the annexed land and the assessable improvements to it must be assessed and taxed for the purposes of property taxes in the following year in the same manner as other property of the same assessment class in the Town is assessed and taxed.

***Jeff Gibeau***

***Manager of Regulatory & Property Services***



[townofclaresholm.com](http://townofclaresholm.com)

Phone: (403) 625-3381

Fax: (403) 625-3869





**TOWN OF CLARESHOLM**

DEPARTMENT	2013 YTD	2013 YTD	2013 YTD \$	2014 YTD	DETAILED NOTES
Description	Budget	Actual	Variance	Budget	
<b>TAXES AND GRANTS IN LIEU</b>					
* TOTAL MUNICIPAL TAX REVENUE (NET OF REQUISITIONS)	3,024,168.54	3,000,645.73	23,522.81	3,045,000.00	1.5% INCREASE TO MUNICIPAL TAX REVENUES
<b>REVENUE GENERAL MUNICIPAL</b>					
PROPERTY TAX AND A/R PENALTIES	101,000.00	84,532.01	16,467.99	82,000.00	
FRANCHISE FEES (ATCO AND TRANSALTA)	110,000.00	122,232.80	(12,232.80)	120,000.00	
INTEREST ON INVESTMENTS	35,000.00	31,978.78	3,021.22	30,000.00	
ADMINISTRATION FEES	1,000.00	2,674.87	(1,674.87)	2,500.00	
* TOTAL REVENUE GENERAL MUNICIPAL	247,000.00	241,418.46	5,581.54	234,500.00	
** GROSS TOTAL MUNICIPAL REVENUE	3,271,168.54	3,242,064.19	29,104.35	3,279,500.00	
<b>COUNCIL &amp; OTHER LEGISLATIVE COSTS</b>					
MAYOR AND COUNCIL WAGES AND BENEFITS	62,500.00	63,340.17	(840.17)	88,000.00	NEW - COUNCIL EDUCATION FIRST YEAR OF REVISED COUNCIL RATES
DELEGATE CONVENTION EXPENSES	8,000.00	9,381.70	(1,381.70)	10,000.00	
MAYOR AND COUNCIL TRAVEL AND REIMBURSEMENT	1,500.00	1,270.82	229.18	1,500.00	
COUNCIL EDUCATION	0.00	0.00	0.00	7,000.00	
COMMITTEE MEETINGS EXPENSES	1,000.00	1,593.04	(593.04)	1,500.00	
* TOTAL COUNCIL & OTHER LEGISLATIVE COSTS	73,000.00	75,585.73	(2,585.73)	108,000.00	
** GROSS COUNCIL & OTHER LEGISLATIVE COSTS	(73,000.00)	(75,585.73)	2,585.73	(108,000.00)	



**TOWN OF CLARESHOLM**

DEPARTMENT	Description	2013 YTD Budget	2013 YTD Actual	2013 YTD \$ Variance	2014 YTD Budget	DETAILED NOTES
<b>REV GENERAL ADMINISTRATIVE &amp; OTHER</b>						
	RENTAL INCOME	31,500.00	33,022.96	(1,522.96)	31,000.00	
	GAIN (LOSS) ON DISPOSAL OF ASSETS AND LAND	0.00	(1,206.19)	1,206.19	0.00	
	PROV OPERATING GRANTS (MSI)	34,232.00	32,509.00	1,723.00	70,000.00	
	MISCELLANEOUS CHARGES	300.00	325.00	(25.00)	300.00	
	INTERDEPARTMENTAL ADMINISTRATION CHARGES	74,375.00	81,323.15	(6,948.15)	81,375.00	
	PROVINCIAL AND FEDERAL CAPITAL GRANTS	0.00	2,107,996.28	367,003.72	0.00	CAPITAL GRANTS BUDGETED FOR IN CAPITAL BUDGET
<b>*</b>	<b>TOTAL GENERAL ADMINISTRATIVE &amp; OTHER REVENUES</b>	<b>140,407.00</b>	<b>2,253,970.20</b>	<b>361,436.80</b>	<b>182,675.00</b>	
<b>EXPENSES GENERAL ADMIN &amp; OTHER</b>						
	WAGES AND BENEFITS	405,250.00	400,638.65	4,611.35	395,000.00	
	CONTRACTED AND GENERAL SERVICES	386,425.00	369,264.59	17,160.41	407,950.00	
	SUPPLIES, MATERIAL AND UTILITIES	79,000.00	75,411.71	3,588.29	77,000.00	
	GRANTS AND LEVY CANCELLATIONS	98,232.00	66,429.39	31,802.61	86,000.00	GRANTS INCLUDE MSI OPERATING (SEE MEMO IN COUNCIL PACKAGE)
	INTEREST AND BANK CHARGES	3,844.54	3,784.59	59.95	1,500.00	
	AMORTIZATION EXPENSE - ADMINISTRATION	5,300.00	4,720.39	579.61	5,000.00	
<b>*</b>	<b>TOTAL EXPENSES GENERAL ADMINISTRATION &amp; OTHER</b>	<b>978,051.54</b>	<b>920,249.32</b>	<b>57,802.22</b>	<b>972,450.00</b>	
<b>***</b>	<b>NET COSTS GENERAL ADMINISTRATION &amp; OTHER</b>	<b>(837,644.54)</b>	<b>1,333,720.88</b>	<b>303,634.58</b>	<b>(789,775.00)</b>	



**TOWN OF CLARESHOLM**

DEPARTMENT	Description	2013 YTD Budget	2013 YTD Actual	2013 YTD \$ Variance	2014 YTD Budget	DETAILED NOTES
<b>REVENUE FIRE FIGHTING</b>						
	MD CONTRIBUTION TO FIRE	14,000.00	12,743.60	1,256.40	10,000.00	
	FIRE CALL CHARGES	10,000.00	6,200.00	3,800.00	6,000.00	
	FIRE REVENUES - OTHER	0.00	0.00	0.00	8,000.00	
<b>*</b>	<b>TOTAL REVENUE FIRE FIGHTING</b>	<b>24,000.00</b>	<b>18,943.60</b>	<b>5,056.40</b>	<b>24,000.00</b>	
<b>EXPENSES FIRE FIGHTING</b>						
	WAGES AND BENEFITS	115,800.00	129,576.00	(13,776.00)	130,800.00	
	CONTRACTED AND GENERAL SERVICES	15,300.00	15,294.36	5.64	15,300.00	
	SUPPLIES, MATERIALS AND UTILITIES	38,955.00	25,460.86	13,494.14	40,500.00	
	AMORTIZATION EXPENSE - FIRE	23,000.00	21,964.43	1,035.57	22,000.00	
<b>*</b>	<b>TOTAL EXPENSES FIRE FIGHTING</b>	<b>193,055.00</b>	<b>192,295.65</b>	<b>759.35</b>	<b>208,600.00</b>	FT FIRE CHIEF AND 25 VOLUNTEER FIREFIGHTERS CALLS AND TRAINING
<b>***</b>	<b>NET COSTS FIRE FIGHTING</b>	<b>(169,055.00)</b>	<b>(173,352.05)</b>	<b>4,297.05</b>	<b>(184,600.00)</b>	
<b>REVENUE BYLAW ENFORCEMENT</b>						
	PROVINCIAL AND MUNICIPAL FINES	31,000.00	103,947.50	(72,947.50)	29,500.00	
	LICENSES AND FEES	10,000.00	16,192.71	(6,192.71)	15,250.00	MINIMAL FINE REVENUE IN 2014 AS NO CPO ON STAFF
<b>*</b>	<b>TOTAL REVENUE BYLAW ENFORCEMENT</b>	<b>41,000.00</b>	<b>120,140.21</b>	<b>(79,140.21)</b>	<b>44,750.00</b>	
<b>EXPENSES BYLAW ENFORCEMENT</b>						
	WAGES AND BENEFITS	61,000.00	41,523.22	19,476.78	74,100.00	
	CONTRACTED AND GENERAL SERVICES	39,000.00	45,061.36	(6,061.36)	43,400.00	
	SUPPLIES, MATERIALS AND UTILITIES	11,000.00	9,664.80	1,335.20	16,200.00	
	AMORTIZATION EXPENSE - BYLAW	4,000.00	9,921.04	(5,921.04)	10,000.00	
<b>*</b>	<b>TOTAL EXPENSES BYLAW ENFORCEMENT</b>	<b>115,000.00</b>	<b>106,170.42</b>	<b>8,829.58</b>	<b>143,700.00</b>	
<b>***</b>	<b>NET COSTS BYLAW ENFORCEMENT</b>	<b>(74,000.00)</b>	<b>13,969.79</b>	<b>(87,969.79)</b>	<b>(98,950.00)</b>	



**TOWN OF CLARESHOLM**

DEPARTMENT	Description	2013 YTD Budget	2013 YTD Actual	2013 YTD \$ Variance	2014 YTD Budget	DETAILED NOTES
<b>REVENUE COMMON EQUIPMENT POOL</b>						
	MACHINERY & EQUIPMENT RENTALS	1,500.00	5,589.76	(4,089.76)	2,000.00	
	INTERDEPARTMENTAL EQUIPMENT POOL RENTAL	70,000.00	70,000.00	0.00	70,000.00	
<b>*</b>	<b>TOTAL REV EQUIPMENT POOL</b>	<b>71,500.00</b>	<b>75,589.76</b>	<b>(4,089.76)</b>	<b>72,000.00</b>	
<b>EXPENSES COMMON EQUIPMENT POOL</b>						
	WAGES AND BENEFITS	181,750.00	182,722.65	(972.65)	188,450.00	
	CONTRACTED AND GENERAL SERVICES	66,000.00	71,640.66	(5,640.66)	69,500.00	
	SUPPLIES, MATERIALS AND UTILITIES	316,500.00	297,130.63	19,369.37	311,000.00	
	AMORTIZATION EXPENSE - EQUIPMENT	10,500.00	10,481.94	18.06	10,500.00	
<b>*</b>	<b>TOTAL EXPENSES COMMON EQUIPMENT POOL</b>	<b>574,750.00</b>	<b>561,975.88</b>	<b>12,774.12</b>	<b>579,450.00</b>	
<b>***</b>	<b>NET COSTS COMMON EQUIPMENT POOL</b>	<b>(503,250.00)</b>	<b>(486,386.12)</b>	<b>(16,863.88)</b>	<b>(507,450.00)</b>	
<b>REVENUE ROADS &amp; STREETS</b>						
	LOCAL IMPROVEMENT TAXES	61,000.00	61,168.13	(168.13)	61,000.00	
<b>*</b>	<b>TOTAL REVENUE ROADS &amp; STREETS</b>	<b>61,000.00</b>	<b>61,168.13</b>	<b>(168.13)</b>	<b>61,000.00</b>	
<b>EXPENSE STREETS &amp; ROADS</b>						
	WAGES AND BENEFITS	162,550.00	147,960.98	14,589.02	158,950.00	
	CONTRACTED AND GENERAL SERVICES	2,000.00	1,008.00	992.00	2,000.00	
	SUPPLIES, MATERIALS AND UTILITIES	275,000.00	280,975.37	(5,975.37)	310,000.00	
	AMORTIZATION EXPENSE - STREETS	600,000.00	614,626.18	(14,626.18)	615,000.00	
<b>*</b>	<b>TOTAL EXPENSES STREETS &amp; ROADS</b>	<b>1,039,550.00</b>	<b>1,044,570.53</b>	<b>-5,020.53</b>	<b>1,085,950.00</b>	
<b>***</b>	<b>NET COSTS STREETS &amp; ROADS</b>	<b>(978,550.00)</b>	<b>(983,402.40)</b>	<b>4,852.40</b>	<b>(1,024,950.00)</b>	



# TOWN OF CLARESHOLM

DEPARTMENT	Description	2013 YTD Budget	2013 YTD Actual	2013 YTD \$ Variance	2014 YTD Budget	DETAILED NOTES
<b>REVENUE AIRPORT SERVICES</b>						
	AIRPORT FACILITY RENTAL	5,000.00	9,000.00	(4,000.00)	5,000.00	
	MD CONTRIBUTION TO AIRPORT	800.00	1,000.00	(200.00)	1,000.00	
*	<b>TOTAL REVENUE AIRPORT SERVICES</b>	<b>5,800.00</b>	<b>10,000.00</b>	<b>(4,200.00)</b>	<b>6,000.00</b>	
<b>EXPENSE AIRPORT SERVICES</b>						
	WAGES AND BENEFITS	4,000.00	1,843.49	2,156.51	3,900.00	
	CONTRACTED AND GENERAL SERVICES	3,500.00	2,956.91	543.09	3,500.00	
	SUPPLIES, MATERIALS AND UTILITIES	7,000.00	7,085.68	(85.68)	7,000.00	
	AMORTIZATION EXPENSE - AIRPORT	4,000.00	4,160.34	(160.34)	4,000.00	
*	<b>TOTAL EXPENSES AIRPORT SERVICES</b>	<b>18,500.00</b>	<b>16,046.42</b>	<b>2,453.58</b>	<b>18,400.00</b>	
***	<b>NET COSTS AIRPORT SERVICES</b>	<b>(12,700.00)</b>	<b>(6,046.42)</b>	<b>(6,653.58)</b>	<b>(12,400.00)</b>	
<b>REVENUE STORM SEWER &amp; DRAIN</b>						
	LOCAL IMPROVEMENT TAXES	13,000.00	13,180.20	(180.20)	13,000.00	
	STORM DRAINAGE - OTHER REVENUE	0.00	7,948.00	(7,948.00)	0.00	
*	<b>TOTAL REV STORM SEWER &amp; DRAIN</b>	<b>13,000.00</b>	<b>21,128.20</b>	<b>(8,128.20)</b>	<b>13,000.00</b>	
<b>EXPENSE STORM SEWER &amp; DRAIN</b>						
	WAGES AND BENEFITS	29,000.00	9,179.46	19,820.54	34,500.00	
	CONTRACTED AND GENERAL SERVICES	115,000.00	83,866.13	31,133.87	85,000.00	
	SUPPLIES, MATERIALS AND UTILITIES	3,500.00	1,270.17	2,229.83	3,500.00	
	AMORTIZATION EXPENSE - STORM SEWER	40,000.00	40,552.74	(552.74)	40,000.00	
*	<b>TOTAL EXPENSE STORM SEWER &amp; DRAIN</b>	<b>187,500.00</b>	<b>134,868.50</b>	<b>52,631.50</b>	<b>163,000.00</b>	
***	<b>NET COSTS STORM SEWER &amp; DRAIN</b>	<b>(174,500.00)</b>	<b>(113,740.30)</b>	<b>(60,759.70)</b>	<b>(150,000.00)</b>	



**TOWN OF CLARESHOLM**

DEPARTMENT	Description	2013 YTD Budget	2013 YTD Actual	2013 YTD \$ Variance	2014 YTD Budget	DETAILED NOTES
<b>REVENUE WATER SERVICES</b>						
	PENALTIES AND COSTS	6,500.00	8,175.19	(1,675.19)	7,000.00	
	SALES AND USER CHARGES	975,000.00	962,435.59	12,564.41	957,500.00	
	WATER - OTHER REVENUE	28,000.00	17,423.41	10,576.59	18,000.00	
<b>*</b>	<b>TOTAL REVENUE WATER SERVICES</b>	<b>1,009,500.00</b>	<b>988,034.19</b>	<b>21,465.81</b>	<b>982,500.00</b>	
<b>EXPENSE WATER SERVICE</b>						
	WAGES AND BENEFITS	346,600.00	348,475.07	(1,875.07)	269,100.00	NET DEPT SURPLUS WITHOUT AMORTIZATION \$27,925
	SUPPLIES, MATERIALS AND UTILITIES	470,500.00	455,244.05	15,255.95	432,700.00	
	DEBENTURE INTEREST	190,100.00	189,875.34	224.66	184,900.00	
	INTERDEPARTMENTAL CHARGES	67,875.00	67,875.00	0.00	67,875.00	
	AMORTIZATION EXPENSE - WATER	1,600,000.00	1,600,138.20	(138.20)	1,600,000.00	
<b>*</b>	<b>TOTAL EXPENSE WATER SERVICE</b>	<b>2,675,075.00</b>	<b>2,661,607.66</b>	<b>13,467.34</b>	<b>2,554,575.00</b>	
<b>***</b>	<b>NET COSTS WATER SERVICES</b>	<b>(1,665,575.00)</b>	<b>(1,673,573.47)</b>	<b>7,998.47</b>	<b>(1,572,075.00)</b>	
<b>REVENUE SEWER SERVICES</b>						
	SALES AND USER CHARGES	300,000.00	294,638.34	5,361.66	292,000.00	
	SEWER - OTHER REVENUE	0.00	6,334.48	(6,334.48)	0.00	
<b>*</b>	<b>TOTAL REVENUE SEWER SERVICES</b>	<b>304,100.00</b>	<b>305,083.22</b>	<b>(983.22)</b>	<b>296,100.00</b>	
<b>EXPENSES SEWER SERVICES</b>						
	WAGES AND BENEFITS	91,900.00	63,672.14	28,227.86	87,500.00	NET DEPT SURPLUS WITHOUT AMORTIZATION \$59,625
	CONTRACTED AND GENERAL SERVICES	20,000.00	20,097.50	(97.50)	20,000.00	
	SUPPLIES, MATERIALS AND UTILITIES	43,600.00	30,645.04	12,954.96	63,100.00	
	SEWER DEBENTURE - INTEREST	40,250.00	39,452.01	797.99	37,600.00	
	DEBENTURE INTEREST	40,250.00	39,452.01	797.99	37,600.00	
	INTERDEPARTMENTAL CHARGES	24,075.00	28,275.00	(4,200.00)	28,275.00	
	AMORTIZATION EXPENSE - SEWER	255,000.00	258,331.95	(3,331.95)	260,000.00	
<b>*</b>	<b>TOTAL EXPENSES SEWER SERVICES</b>	<b>474,825.00</b>	<b>440,473.64</b>	<b>34,351.36</b>	<b>496,475.00</b>	
<b>***</b>	<b>NET COSTS SEWER SERVICES</b>	<b>(170,725.00)</b>	<b>(135,390.42)</b>	<b>(35,334.58)</b>	<b>(200,375.00)</b>	



**TOWN OF CLARESHOLM**

DEPARTMENT	Description	2013 YTD Budget	2013 YTD Actual	2013 YTD \$ Variance	2014 YTD Budget	DETAILED NOTES
<b>REVENUE GARBAGE COLLECTION</b>						
	SALES AND USER CHARGES	420,000.00	407,390.56	12,609.44	406,000.00	
*	<b>TOTAL REVENUE GARBAGE</b>	<b>420,000.00</b>	<b>407,390.56</b>	<b>12,609.44</b>	<b>406,000.00</b>	
<b>EXP GARBAGE COLLECTION</b>						
	WAGES AND BENEFITS	124,500.00	133,573.17	(9,073.17)	139,800.00	
	CONTRACTED AND GENERAL SERVICES	130,500.00	145,551.18	(15,051.18)	198,000.00	NET DEPT SURPLUS
	SUPPLIES, MATERIALS AND UTILITIES	1,500.00	2,531.83	(1,031.83)	10,000.00	WITHOUT
	INTERDEPARTMENTAL CHARGES	45,725.00	45,725.00	0.00	45,725.00	AMORTIZATION
	AMORTIZATION EXPENSE - GARBAGE	22,000.00	18,178.65	3,821.35	18,000.00	\$12,475
*	<b>TOTAL EXP GARBAGE COLLECTION</b>	<b>324,225.00</b>	<b>345,559.83</b>	<b>(21,334.83)</b>	<b>411,525.00</b>	
***	<b>NET COSTS GARBAGE COLLECTION</b>	<b>95,775.00</b>	<b>61,830.73</b>	<b>33,944.27</b>	<b>-5,525.00</b>	
<b>REVENUE RECYCLING</b>						
	SALES AND USER CHARGES	121,500.00	117,062.80	4,437.20	145,000.00	
	RECYCLING - OTHER REVENUE	9,000.00	11,139.79	(2,139.79)	5,000.00	
*	<b>TOTAL REVENUE RECYCLING</b>	<b>130,500.00</b>	<b>128,202.59</b>	<b>2,297.41</b>	<b>150,000.00</b>	
<b>EXPENSES RECYCLING</b>						
	WAGES AND BENEFITS	112,800.00	120,497.19	(7,697.19)	113,700.00	NET DEPT SURPLUS
	SUPPLIES, MATERIALS AND UTILITIES	22,000.00	21,544.71	455.29	22,250.00	WITHOUT
	AMORTIZATION EXPENSE - RECYCLING	0.00	6,839.70	(6,839.70)	7,000.00	AMORTIZATION
*	<b>TOTAL EXPENSES RECYCLING</b>	<b>134,800.00</b>	<b>148,881.60</b>	<b>(14,081.60)</b>	<b>142,950.00</b>	\$9,050
***	<b>NET COSTS RECYCLING</b>	<b>(4,300.00)</b>	<b>(20,679.01)</b>	<b>16,379.01</b>	<b>7,050.00</b>	(REPAYS RESERVES)



**TOWN OF CLARESHOLM**

DEPARTMENT	Description	2013 YTD Budget	2013 YTD Actual	2013 YTD \$ Variance	2014 YTD Budget	DETAILED NOTES
<b>REVENUE FCSS</b>						
*	GRANTS AND OTHER REVENUE	205,546.00	238,686.59	(33,140.59)	221,028.00	
**	TOTAL REVENUES FCSS	205,546.00	238,686.59	(33,140.59)	221,028.00	
<b>FCSS GENERAL ADMINISTRATIVE EXPENSES</b>						
*	TOTAL EXPENSE FCSS GENERAL	74,525.00	95,392.06	(20,867.06)	105,078.00	FCSS ZEROES OUT WITHIN TOWN OVERALL BUDGET
<b>FCSS PROGRAM EXPENSES</b>						
**	TOTAL FCSS PROGRAM EXPENSES	131,021.00	143,663.31	(12,642.31)	115,950.00	
**	TOTAL FCSS EXPENSES	205,546.00	239,055.37	(33,509.37)	221,028.00	
***	NET FCSS SURPLUS (DEFICIT)	0.00	(368.78)	368.78	0.00	
<b>EXPENSES DAYCARE SERVICES</b>						
	2-51-00-750-00 CONTRIBUTION TO FCSS PROGRAM	21,924.00	21,924.00	0.00	31,924.00	
	2-52-00-750-00 CONTRIBUTION TO DAY CARE	26,202.00	26,202.00	0.00	26,202.00	
*	TOTAL EXP DAYCARE SERVICES	48,126.00	48,126.00	0.00	58,126.00	
***	NET COSTS DAYCARE SERVICES	(48,126.00)	(48,126.00)	0.00	(58,126.00)	





**TOWN OF CLARESHOLM**

DEPARTMENT	Description	2013 YTD Budget	2013 YTD Actual	2013 YTD \$ Variance	2014 YTD Budget	DETAILED NOTES
<b>REVENUE CEMETERY SERVICES</b>						
	SALES AND USER CHARGES	15,000.00	16,210.00	(1,210.00)	15,000.00	
	MD CONTRIBUTION TO CEMETERY	2,000.00	3,000.00	(1,000.00)	3,000.00	
<b>*</b>	<b>TOTAL REVENUE CEMETERY SERVICES</b>	<b>17,000.00</b>	<b>19,210.00</b>	<b>(2,210.00)</b>	<b>18,000.00</b>	
<b>EXPENSE CEMETERY SERVICES</b>						
	WAGES AND BENEFITS	36,600.00	28,708.57	7,891.43	36,800.00	
	SUPPLIES, MATERIALS AND UTILITIES	1,000.00	11.98	988.02	1,000.00	
	INTERDEPARTMENTAL CHARGES	2,500.00	2,500.00	(0.00)	2,500.00	
	AMORTIZATION EXPENSE - CEMETERY	500.00	0.00	500.00	500.00	
<b>*</b>	<b>TOTAL EXPENSE CEMETERY SERVICES</b>	<b>40,600.00</b>	<b>31,220.55</b>	<b>9,379.45</b>	<b>40,800.00</b>	
<b>***</b>	<b>NET COSTS CEMETERY SERVICES</b>	<b>(23,600.00)</b>	<b>(12,010.55)</b>	<b>(11,589.45)</b>	<b>(22,800.00)</b>	
<b>REV PHYSICIAN RECRUITMENT</b>						
	MUNICIPAL GRANTS	54,500.00	0.00	54,500.00	54,500.00	
<b>*</b>	<b>TOTAL REVENUE PHYSICIAN RECRUITMENT</b>	<b>54,500.00</b>	<b>0.00</b>	<b>54,500.00</b>	<b>54,500.00</b>	
<b>EXP PHYSICIAN RECRUITMENT</b>						
	SUPPLIES, MATERIALS AND UTILITIES	54,500.00	12,736.17	41,763.83	54,500.00	ZEROES OUT WITHIN TOWN BUDGET
<b>*</b>	<b>TOTAL EXPENSES PHYSICIAN RECRUITMENT</b>	<b>54,500.00</b>	<b>12,736.17</b>	<b>41,763.83</b>	<b>54,500.00</b>	
<b>***</b>	<b>NET COSTS PHYSICIAN RECRUITMENT</b>	<b>0.00</b>	<b>(12,736.17)</b>	<b>12,736.17</b>	<b>0.00</b>	



**TOWN OF CLARESHOLM**

DEPARTMENT	Description	2013 YTD Budget	2013 YTD Actual	2013 YTD \$ Variance	2014 YTD Budget	DETAILED NOTES
<b>EXPENSES AG SERVICES</b>						
	WAGES AND BENEFITS	3,600.00	4,795.93	(1,195.93)	3,800.00	
	SUPPLIES, MATERIALS AND UTILITIES	8,500.00	5,927.86	2,572.14	8,500.00	
	AMORTIZATION EXPENSE - AG SERVICES	3,000.00	27,332.82	(24,332.82)	27,000.00	
<b>*</b>	<b>TOTAL EXPENSES AG SERVICES</b>	<b>15,100.00</b>	<b>38,056.61</b>	<b>(22,956.61)</b>	<b>39,300.00</b>	
<b>***</b>	<b>NET COSTS AG SERVICES</b>	<b>(15,100.00)</b>	<b>(38,056.61)</b>	<b>22,956.61</b>	<b>(39,300.00)</b>	

**REVENUE PLANNING/DEVELOPMENT**

	LICENSES AND PERMITS	52,800.00	46,448.94	6,351.06	58,500.00	
	PENALTIES AND FINES	0.00	125.00	(125.00)	0.00	
	OTHER REVENUE - DEVELOPMENT	3,500.00	5,698.12	(2,198.12)	6,500.00	
<b>*</b>	<b>TOTAL REVENUE PLANNING/DEVELOPMENT</b>	<b>56,300.00</b>	<b>52,272.06</b>	<b>4,027.94</b>	<b>65,000.00</b>	

**EXPENSE PLANNING/DEVELOPMENT**

	WAGES AND BENEFITS	163,800.00	162,194.30	1,605.70	174,115.00	
	CONTRACTED AND GENERAL SERVICES	50,850.00	51,022.78	(172.78)	51,500.00	
	SUPPLIES, MATERIALS AND UTILITIES	42,800.00	6,330.84	36,469.16	35,800.00	
	AMORTIZATION EXPENSE - PLANNING	500.00	0.00	500.00	500.00	
<b>*</b>	<b>TOTAL EXPENSE PLANNING/DEVELOPMENT</b>	<b>257,950.00</b>	<b>219,547.92</b>	<b>38,402.08</b>	<b>261,915.00</b>	
<b>***</b>	<b>NET COSTS PLANNING/DEVELOPMENT</b>	<b>(201,650.00)</b>	<b>(167,275.86)</b>	<b>(34,374.14)</b>	<b>(196,915.00)</b>	



**TOWN OF CLARESHOLM**

DEPARTMENT	Description	2013 YTD Budget	2013 YTD Actual	2013 YTD \$ Variance	2014 YTD Budget	DETAILED NOTES
<b>REVENUE RECREATION</b>						
	MD CONTRIBUTION - RECREATION	50,000.00	50,000.00	(0.00)	50,000.00	
*	<b>TOTAL REVENUE RECREATION</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>50,000.00</b>	
<b>EXPENSES RECREATION</b>						
	CONTRACTED AND GENERAL SERVICES	50,000.00	50,000.00	(0.00)	50,000.00	
	RECREATION DEBENTURE INTEREST	19,900.00	19,752.71	147.29	17,800.00	
*	<b>TOTAL EXPENSES RECREATION</b>	<b>69,900.00</b>	<b>69,752.71</b>	<b>147.29</b>	<b>67,800.00</b>	
***	<b>NET COSTS RECREATION</b>	<b>(19,900.00)</b>	<b>(19,752.71)</b>	<b>(147.29)</b>	<b>(17,800.00)</b>	
<b>REVENUE ARENA</b>						
	SALES AND USER CHARGES	67,000.00	69,238.71	(2,238.71)	64,000.00	
*	<b>TOTAL REVENUE ARENA</b>	<b>67,000.00</b>	<b>69,238.71</b>	<b>(2,238.71)</b>	<b>64,000.00</b>	
<b>EXPENSES ARENA</b>						
	WAGES AND BENEFITS	84,500.00	89,757.55	(5,257.55)	84,500.00	COST RECOVERY 48.30%
	SUPPLIES, MATERIALS AND UTILITIES	112,000.00	111,056.72	943.28	112,000.00	
	AMORTIZATION EXPENSE - ARENA	6,000.00	35,573.67	(29,573.67)	36,000.00	
*	<b>TOTAL EXPENSES ARENA</b>	<b>202,500.00</b>	<b>236,387.94</b>	<b>(33,887.94)</b>	<b>232,500.00</b>	
***	<b>NET COSTS ARENA</b>	<b>(135,500.00)</b>	<b>(167,149.23)</b>	<b>31,649.23</b>	<b>(168,500.00)</b>	



**TOWN OF CLARESHOLM**

DEPARTMENT	Description	2013 YTD Budget	2013 YTD Actual	2013 YTD \$ Variance	2014 YTD Budget	DETAILED NOTES
<b>REVENUE SWIM POOL</b>						
	SALES AND USER CHARGES	90,000.00	96,940.37	(6,940.37)	88,000.00	
	OTHER REVENUE - AQUATIC CENTRE	0.00	6,200.00	(6,200.00)	0.00	
<b>*</b>	<b>TOTAL REVENUE SWIM POOL</b>	<b>90,000.00</b>	<b>103,140.37</b>	<b>(13,140.37)</b>	<b>88,000.00</b>	
<b>EXPENSES SWIM POOL</b>						
	WAGES AND BENEFITS	272,000.00	300,168.27	(28,168.27)	265,500.00	COST RECOVERY 30%
	SUPPLIES, MATERIALS AND UTILITIES	29,500.00	21,880.33	7,619.67	25,600.00	
	SWIM POOL DEBENTURE INT	2,300.00	661.31	1,638.69	0.00	
	AMORTIZATION EXPENSE - POOL	14,000.00	18,055.00	(4,055.00)	18,000.00	
<b>*</b>	<b>TOTAL EXPENSES SWIM POOL</b>	<b>317,800.00</b>	<b>340,764.91</b>	<b>(22,964.91)</b>	<b>309,100.00</b>	
<b>***</b>	<b>NET COSTS SWIM POOL</b>	<b>(227,800.00)</b>	<b>(237,624.54)</b>	<b>9,824.54</b>	<b>(221,100.00)</b>	
<b>REVENUE PARKS</b>						
	SALES AND USER CHARGES	38,500.00	38,556.56	(56.56)	38,000.00	
	OTHER FUNDING - PARKS	0.00	36,557.32	(36,557.32)	0.00	
<b>*</b>	<b>TOTAL REVENUE PARKS</b>	<b>38,500.00</b>	<b>75,113.88</b>	<b>(36,613.88)</b>	<b>38,000.00</b>	
<b>EXPENSES PARKS</b>						
	WAGES AND BENEFITS	106,800.00	88,431.58	18,368.42	86,300.00	
	SUPPLIES, MATERIALS AND UTILITIES	22,000.00	27,869.22	(5,869.22)	33,000.00	
	AMORTIZATION EXPENSE - PARKS	100,000.00	151,023.02	(51,023.02)	151,000.00	
<b>*</b>	<b>TOTAL EXPENSES PARKS</b>	<b>228,800.00</b>	<b>267,323.82</b>	<b>(38,523.82)</b>	<b>270,300.00</b>	
<b>***</b>	<b>NET COSTS PARKS</b>	<b>(190,300.00)</b>	<b>(192,209.94)</b>	<b>1,909.94</b>	<b>(232,300.00)</b>	



**TOWN OF CLARESHOLM**

DEPARTMENT	Description	2013 YTD Budget	2013 YTD Actual	2013 YTD \$ Variance	2014 YTD Budget	DETAILED NOTES
<b>MUSEUM REVENUE</b>						
	SALES AND USER CHARGES	7,450.00	6,770.26	679.74	7,060.00	
	GRANT FUNDING - MUSEUM	61,957.00	65,344.84	(3,387.84)	56,890.00	
*	<b>TOTAL MUSEUM REVENUE</b>	<b>69,407.00</b>	<b>72,115.10</b>	<b>-2,708.10</b>	<b>63,950.00</b>	
<b>EXPENSES MUSEUM</b>						
	WAGES AND BENEFITS	101,900.00	107,404.57	(5,504.57)	91,610.00	SIX MONTH TERM ED POSITION INCLUDED
	SUPPLIES, MATERIALS AND UTILITIES	52,735.00	41,242.23	11,492.77	41,950.00	
	AMORTIZATION EXPENSE - MUSEUM	22,000.00	23,678.63	(1,678.63)	24,000.00	
*	<b>TOTAL EXPENSES MUSEUM</b>	<b>176,635.00</b>	<b>172,325.43</b>	<b>4,309.57</b>	<b>157,560.00</b>	
***	<b>NET COSTS MUSEUM</b>	<b>(107,228.00)</b>	<b>(100,210.33)</b>	<b>(7,017.67)</b>	<b>(93,610.00)</b>	
<b>EXPENSES LIBRARY</b>						
	AMORTIZATION EXPENSE - LIBRARY	25,000.00	25,593.27	(593.27)	26,000.00	
	LIBRARY GRANT	157,540.00	157,540.00	0.00	159,900.00	
	CHINOOK ARCH LIBRARY	25,400.00	25,367.13	32.87	26,270.00	
*	<b>TOTAL EXPENSES LIBRARY</b>	<b>207,940.00</b>	<b>208,500.40</b>	<b>(560.40)</b>	<b>212,170.00</b>	
***	<b>NET COSTS LIBRARY</b>	<b>(207,940.00)</b>	<b>(208,500.40)</b>	<b>560.40</b>	<b>(212,170.00)</b>	
****	<b>ANNUAL (SURPLUS) DEFICIT</b>	<b>(2,473,500.00)</b>	<b>(220,591.45)</b>	<b>222,091.45</b>	<b>(2,630,171.00)</b>	
	<b>ADD BACK: NON-CASH AMORTIZATION</b>	<b>2,734,800.00</b>			<b>2,874,500.00</b>	
	<b>LESS: DEBENTURE PRINCIPAL PAYMENTS</b>	<b>(261,300.00)</b>			<b>(244,300.00)</b>	
	<b>ADJUSTED ANNUAL (SURPLUS) DEFICIT</b>	<b>0.00</b>	<b>(220,591.45)</b>	<b>222,091.45</b>	<b>29.00</b>	2014 OPERATING MINIMAL SURPLUS

# Staff Report

**To:** Council  
**From:** CAO  
**Date:** March 21, 2014  
**Re:** Mill Rates 2014

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## OVERVIEW

- Property taxes are the Town's largest source of revenue for operational funding needs
- Properties are taxed based on their assessment class. Assessment classes include:
  - Residential (houses, duplexes, apartments)
  - Non-residential (commercial and industrial properties)
  - Linear (Atco, Shaw etc. where companies have pipes, wires, cables in our Town)
  - Vacant (empty residential, non-residential or farmland properties)
  - Machinery and Equipment (this assessment class is the value of large equipment used in non-residential properties (ie. Landmark Feeds, El Molino).
  - Grants-in-Lieu (governments cannot tax each other per the *Municipal Government Act* so the federal and provincial governments pay the Town these grants which are the same amount as the property taxes. (ie. RCMP property and Provincial Building). NOTE: Health Care facilities are exempt from property taxes.
  - Senior Self Contained Housing (SSCH) (only Parkside and Heritage Manor are in this assessment class) NOTE: Does not include the Porcupine Hills Lodge as this body requisitions the Town for funding and the Town charges the requisition on the property tax notices.
  - Exempt (churches, health care facilities, town and MD owned buildings etc.)
- Current Mill Rates in effect:
  - Residential, Non-residential, Vacant Residential and Farmland, Machinery and Equipment and SSCH. Attached is the 2013 Mill Rate Bylaw for informational purposes.

## OVERVIEW

The Town's assessors, Benchmark Assessment Consultants Inc., sends the new assessment to the Town at the end of February and the Tax Administrator uploads it into our system.

Staff updates our assessment information and check it against the assessors. Staff updates the mill rate calculation spreadsheet (see attached example) with current year's assessment and the prior year's mill rate as a starting point for Council/Committee.

Current year's requisitions from Alberta School Foundation Fund (education taxes) and Porcupine Hills Lodge (lodge requisition) are calculated and entered into the overall spreadsheet. NOTE: These requisitions (attached as information) are in and out for the Town's purposes (ie the Town collects this revenue and pays it out to the requisitioning bodies).

Council only determines the **MUNICIPAL PORTION** of the mill rate. See the 2013 Mill Rate Bylaw for reference.

At this point, the operating budget has been discussed and the amount of tax revenue that needs to be collected via property taxes has been determined for Council/Committee.

NOTE: for 2014 the tax revenue shortage is approximately \$134,000. (see attached example of the spreadsheet for 2014).

This amount is the \$45,000 tax revenue increase of 1.5% for operational cost of living increase PLUS the shortage in tax revenues based on the decrease in the Town's assessment for 2014 times the prior year's mill rate.

The Town's taxable assessment has been decreasing each year:

2014 - \$ 404,751,560  
2013 - \$ 421,350,440  
2012 - \$ 430,271,350  
2011 - \$ 431,475,900  
2010 - \$ 432,075,020

This means that every year, in order to collect the same amount of property taxes, the Town needs to increase the mill rates. For 2014, the decrease in taxable assessment results in approximately \$89,000 less in property taxes (assuming no change in the mill rate).

***RECOMMENDATION: That Council choose an evening to meet as a working group and go over the mill rate bylaw and determine the mill rates for 2014.***

This allows staff and Council to have involved and lengthy discussions regarding mill rates without having to take the time out of a Council meeting.

Staff can then take the proposed mill rates and develop the 2014 mill rate bylaw for first reading at the April 14<sup>th</sup> meeting

The mill rate bylaw and the operating budget will come back onto Council's agenda on April 24<sup>th</sup>, 2014 for second and third readings. Staff requires time to get the assessment and property tax notices mailed to the public by May 16<sup>th</sup>, 2014 in order to meet the 2014 tax payment deadline of June 30<sup>th</sup>, 2014.

*Kris Holbeck, CA CAO Town of Claresholm*



**TOWN OF CLARESHOLM  
PROVINCE OF ALBERTA  
BYLAW #1584**

(PM)

A bylaw to authorize the rates of taxation to be levied against assessable property within the Town of Claresholm for the 2013 taxation year.

WHEREAS, the Town of Claresholm has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting held on May 13, 2013; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Town of Claresholm for 2013 total \$10,568,160; and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$6,224,560; and the balance of \$4,343,600 is to be raised by general municipal taxation; and

WHEREAS, the requisitions are:

<b>Alberta School Foundation Fund (ASFF)</b>	
Residential & Farmland	\$930,937.29
Non-Residential	\$274,424.17
<b>Porcupine Hills Lodge Foundation (PHL)</b>	
Residential & Non-Residential	\$112,070.00

WHEREAS, the Council of the Town of Claresholm is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions; and

WHEREAS, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the *Municipal Government Act*, Chapter M26, Revised Statutes of Alberta, 2000; and

WHEREAS, the assessed value of all property in the Town of Claresholm as shown on the assessment roll is:

Residential & Farmland	\$346,960,870.00
Non -Residential	\$71,807,770.00
Machinery & Equipment	\$691,230.00
<b>Total</b>	<b>\$419,459,870.00</b>

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

- That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Town of Claresholm:

	Tax Levy	Assessment	Tax Rate
<b>General Municipal</b>			
Residential	\$2,086,049	\$339,194,670	6.15%
Vacant Residential & Farmland (VR&F)	\$69,897	\$7,766,200	9.00%
Non-Residential	\$854,514	\$71,807,770	11.9%
Machinery & Equipment	\$0	\$691,230	0%
Seniors Self Contained Housing (SSCH)	\$15,880	\$2,581,800	6.15%
	<b>\$3,026,340</b>	<b>\$422,041,670</b>	

Bylaw #1584

2013 Mill Rates



ASFF	Tax Levy	Assessment	Mill Rate
Residential & VR & F	\$930,937	\$346,960,870	2.6831%
Non-Residential	\$274,424	\$71,807,770	3.8217%
<b>Total Education Requisition</b>	<b>\$1,205,361</b>	<b>\$418,768,640</b>	
PHL	Tax Levy	Assessment	Tax Rate
Residential, Non-Residential VR & F, and SSCH	\$112,070	\$421,350,440	0.266%

**MILL RATES BY CLASSIFICATION**

	RESIDENTIAL	NON-RESIDENTIAL	VACANT RESIDENTIAL & FARMLAND	SENIORS SELF CONTAINED HOUSING
EDUCATION - ASFF	2.6831%	3.8217%	2.6831%	0%
PORCUPINE HILLS LODGE REQUISITION	0.266%	0.266%	0.266%	0.266%
MUNICIPAL	6.15%	11.9%	9.0%	6.15%
<b>TOTAL MILL RATE</b>	<b>9.0991 %</b>	<b>15.9877 %</b>	<b>11.9491 %</b>	<b>6.416 %</b>

3. That this bylaw shall take effect on the date of third and final reading.

READ a first time in Council this **22<sup>nd</sup>** day of **April** 2013 A.D.

READ a second time in Council this **13<sup>th</sup>** day of **May** 2013 A.D.

READ a third time in Council and finally passed this **13<sup>th</sup>** day of **May** 2013 A.D.



David Moore, Mayor



Kris Holbeck, Chief Administrative Officer



5312 5th St. E ~ Claresholm, AB T0L0T0 ~ P.O. Box 790 ~ Ph.: 403.625.3988 ~ Fax: 403.625.2964

March 10, 2014

Town of Claresholm  
P.O. Box 1000  
Claresholm, AB  
TOL 0T0

Attention: Kris Holbeck, CAO

Dear Kris

Below please find the equalized assessment calculations for the Porcupine Hills Lodge for the year 2014. Our total requisitions from the Municipalities for the 2014 is 216,566.00.

2014 Equalized Assessment		%	\$
Town of Claresholm	413,143,906	50.493%	\$109,349.81
MD of Willow Creek	354,483,182	43.323%	\$ 93,823.65
Town of Stavely	50,599,492	6.184%	\$ 13,392.54
Total	818,226,580	100.000%	\$216,566.00

2013

\$ 112,070 -

↓ 2720.19  
OR

↓ 2.4%

Your contribution for the year 2014 is \$109,349.81

Yours truly,

  
Earl Hemmaway  
Chairman - Porcupine Hills Lodge

2014 EDUCATION PROPERTY TAX REQUISITION

FOR

TOWN OF CLARESHOLM

PAYMENT TO ALBERTA SCHOOL FOUNDATION FUND (ASFF)

Assessment Class	Basic Rate (1)	Equalized Assessment (2)	ASFF Requisition (1) x (2) / 1,000
Residential and Farmland	\$ 2.53	\$ 344,683,853	\$ 872,050.15
Non-Residential	\$ 3.72	\$ 68,894,570	\$ 256,287.80
Machinery & Equipment	\$ 0.00	\$ 691,230	\$ 0.00
<b>Total</b>			<b>\$ 1,128,337.95</b>

**Total 2014 Property Taxes for Education: \$ 1,128,337.95**

2013

\$1,205,361.46  
↓ 77,023.51  
↓ 6.3%

TOWN OF CLARESHOLM  
MILL RATE SPREADSHEET 2014  
FOR BUDGETING PURPOSES

TYPE	2014 ASSESSED VALUE	2013 BUDGETED MILL RATE	BUDGETED TOWN REVENUE	REVISED TOWN MILL RATE	TOTAL REVISED TOWN REVENUE	TOTAL PRIOR YEAR TOWN REVENUE	% CHANGE	REVISED TOTAL MILL RATE	TOTAL CURRENT YEAR TAX REVENUE	TOTAL PRIOR YEAR TAX REVENUE	% CHANGE
M & E	691,540	0.0000	0	0.0000	0	0	#DIV/0!	0.0000	0	0	#DIV/0!
LINEAR (LESS B9)	7,065,400	11.9000	84,078	11.9000	84,078	82,984	1%	15.7996	111,630	109,634	-23.31%
GRANTS IN LIEU											
FEDERAL – COMMERCIAL	427,470	11.9000	5,087	11.9000	5,087	5,042	1%	15.7996	6,754	6,774	-24.91%
PROVINCIAL – RESIDENTIAL	2,082,000	6.1500	12,804	6.1500	12,804	14,369	-11%	9.0570	18,857	21,259	-39.77%
PROVINCIAL – COMMERCIAL	2,639,130	11.9000	31,406	11.9000	31,406	34,096	-8%	15.7996	41,697	45,808	-31.44%
PROVINCIAL – SELF CONT SENIOR'S HOUSING	2,659,540	6.1500	16,356	6.1500	16,356	15,878	3%	6.4206	17,076	16,565	-1.26%
COMMERCIAL & INDUSTRIAL	60,490,600	11.9000	719,838	11.9000	719,838	707,751	2%	15.7996	955,727	960,845	-25.08%
VACANT LAND	7,129,350	9.0000	64,164	9.0000	64,164	69,180	-7%	11.9070	84,889	92,083	-30.32%
RESIDENTIAL	321,566,530	6.1500	1,977,634	6.1500	1,977,634	2,071,345	-5%	9.0570	2,912,428	3,065,107	-35.48%
<b>TOTALS</b>	<b>404,751,560</b>		<b>2,911,368</b>		<b>2,911,368</b>	<b>3,000,645</b>			<b>4,149,059</b>	<b>4,318,077</b>	<b>-32.58%</b>
LESS LINEAR	-7,065,400										
ADJUSTED TAXABLE	397,686,160				130,927,510	TOWN EXEMPT					
	397,686,160		AGREES TO MUNIWARE		130,927,510	ASSESSOR'S EXEMPT					
			ASSESSOR'S TAXABLE AMOUNT		130,927,510	ASSESSOR'S EXEMPT					
			0 VARIANCE (A)		0 VARIANCE (B)						
TOTAL ASSESSMENT											
VARIANCE (A MINUS B)	0										
			<b>528,613,670</b>								

**MILL RATES**

**MUNICIPAL**

11.9000	COMMERCIAL/INDUSTRIAL/LINEAR
9.0000	VACANT FARMLAND/RESIDENTIAL
6.1500	RESIDENTIAL
6.1500	SENIOR SELF CONTAINED
0.0000	MACHINERY AND EQUIPMENT

**EDUCATION**

2.6364	ASFF - RES & FARMLAND
3.6290	ASFF - NON RES

**PHL**

0.2706	PORCUPINE HILLS LODGE
--------	-----------------------

1,237,691  
↑  
REQUISITIONS (4,149,059-2,911,368)  
TOTAL TAX REVENUE LESS TOWN TAX

-133,632 FINANCIAL PLAN BALANCE  
(3,045,000 less 2,911,368)

BUDGETED SURPLUS AFTER  
-133,632 MILL RATE CHANGES

# **INFORMATION ITEMS**



ALBERTA

TOURISM, PARKS AND RECREATION

*Office of the Minister  
MLA, Vermilion-Lloydminster*

AR 25770

March 13, 2014

Centennial Park Campground  
Box 1000  
Claresholm, Alberta T0L 0T0

Dear Sir or Madam:

I am pleased to announce a new incentive to make it easier for you to install or replace tourism attraction highway signs.

Effective immediately, tourism operators and communities no longer have to pay renewal fees for two types of attraction signs. **If you have already paid your renewal fee, you will be sent a rebate.** In addition your renewal fee will be waived on a go forward basis.

The \$400 subsidy off the cost of the permit fees, for up to two signs per attraction, will continue. Operators will still have to sign a permit agreement every five years. This is to ensure highway signs are current for attractions open to the public. Note: The subsidy or renewal fee coverage does not apply to logo signs.

By waiving the renewal fees, we are responding to industry's request for a more affordable and consistently applied program to make sure visitors have the information they need. In 2004, the Tourism Highway Signage Program was introduced to make sure signs are consistent throughout the province. Alberta uses the blue and white design that is standard in North America. While most tourist attractions around the province have adopted the blue tourism highway signs, about 800 brown signs remain, most of them older than 10 years old and in poor condition.

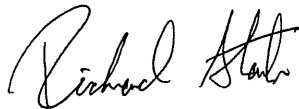
.../2

Page 2

The Government of Alberta recently approved Alberta's Tourism Framework that encourages collaboration between government and industry, and will strengthen and diversify our economy. The goal is to grow tourism in Alberta from a \$7.8 billion to a \$10.3 billion industry by 2020. To help meet this goal, the Tourism Framework recognizes the need for a robust, consistent and affordable highway sign system so travelers can easily find their way to Alberta's attractions. More information about the Tourism Framework is available at [tourism.alberta.ca](http://tourism.alberta.ca).

Should you have any questions regarding the program, please contact Bill Hodgins, Tourism Manager Strategy, Policy and Partnerships at 780-427-6485. More information about tourism attraction highways signs is available at [SignUpAlberta.com](http://SignUpAlberta.com).

Best regards,

A handwritten signature in black ink, appearing to read "Richard Starke". The signature is written in a cursive style with a large initial "R".

Dr. Richard Starke  
Minister



## **The Bridges at Claresholm Golf Club - 2014 Spring Newsletter**

Welcome to the 2013 Golf Season! Time to clean your clubs and get ready for a great Golf Season. Planned opening date is March 28. There will be many familiar faces in the Pro Shop this season. Head Professional Lyle Broderson is back as well as Lynda Wiebe. We are currently looking for new employees to add to our Pro Shop staff. New Stock is arriving daily and there are some great sales on last year's remaining stock. On the course we have superintendent Rod Andrews he will have some returning staff and new staff this season.

We are very excited and happy to have Putter's Restaurant & Catering back again. It is now owned and operated by Lousie Graham. Lousie will be starting off with the same menu as last year and will be looking to add to it during the season. Expect some great specials and some familiar faces working in the restaurant this season. Lousie worked for Pedersen Transport up until the closing of the Claresholm branch. She had lived in Black Diamond before moving to Claresholm and had ran the Black Diamond Hotel Bar and Restaurant before moving to Claresholm. Louise's husband Garry has been a member of our course for the past 5 years and will be helping as much as he possibly can. They plan to open around the same time as the course and may open a few days earlier. We will post exact opening day and times of operation on website as soon as they are set.

We will again be involved with other local southern Alberta golf course in offering the Southern Alberta Golf Pass. Each member can pick up a card in the Pro Shop which will give you discounted golf rates. Almost all courses within 45 minutes of Lethbridge are involved. A complete list of courses and deals will be available sometime in April.

### **Annual General Meeting – Tuesday April 15, 2014**

All members are eligible to attend the Annual General Meeting of The Bridges at Claresholm Golf Club will be held on Tuesday April 15, 2014. Meeting will be held in the clubhouse starting at 7:00pm. Come and eat prior to meeting. Lousie will have a special for us that night. No need to register just try to come between 6 & 6:30 so you will be done before meeting at 7pm..

A copy of the 2013 Financial Statements & Last year's AGM minutes will be available a week in advance and can be picked up prior to AGM in the Pro Shop.

We will be looking for three people to run for the board this year. We would like to thank Kathy Davies for her work over the past six years especially the last term working on our policy manual which was a huge project. Also thank you to Mike Young and Dan Rhode who have finished their 1<sup>st</sup> term. Mike is unsure if he will be looking to run for a

2<sup>nd</sup> term. Dan has at this time decided not to run for a 2<sup>nd</sup> term but will still be very active in club volunteer projects. We will possibly need three new people to sit on Board this season. It is a three year term, if anyone is interested please let Pro Shop or any board member know.

The executive and staff at the Golf Club welcome you back and we hope your golf season is a great one.

### **2013 Executive**

Frank Keller – President  
Mike Young – Vice President  
Todd Heggie – Treasurer  
Kathy Davies – Secretary  
Berny Jacob – Director  
Stan Mitchell – Director  
Russell Sawatzky – Director  
Dan Rhode – Director  
Ray Montpetit – Director  
Doug MacPherson & Shelly Ford – Town Rep  
Newsletter Also on Website [www.golfclaresholm.com](http://www.golfclaresholm.com)

### **2014 Annual Membership Fees**

Single	\$790.00
Couple	\$1,365.00
Family	\$1,465.00
Student (19 – 25)	\$350.00
Junior (18 & Under)	\$100.00
Corporate Memberships x 2	\$1,525.00
Corporate Memberships x 4	\$3,050.00

#### Cart & Storage:

Cart Path User	\$205.00
Cart Shed & Trail Fees	\$410.00
7 Day Cart Lease (couple)	\$825.00
7 Day Cart Lease (single)	\$455.00
5 Day Cart Lease (couple)	\$630.00
5 Day Cart Lease (single)	\$350.00

(5 Day Cart Leases are good Mon-Fri excluding Holidays)

Locker Rental: Adult	\$55.00	Junior	\$35.00
Adult Driving Range			\$90.00
Junior & Student Driving Range			\$45.00

All Prices include Gst. Payment Plans are available must be paid in full by June 15, 2013.

### **Weekday Evening Playing Privileges 2014**

From 5:00pm on Monday – Friday play unlimited Golf for the entire season for \$300.00 including Gst. Power Cart may be added for an additional \$100.00. League Privileges included.

#### **Leagues: Men's League**

Men's League last season had 80 participants. It is played on Monday & Thursday nights with 1/2 of the field playing each night. To register for Men's League please do so by calling Pro Shop. Men's League stag will take place on towards the end of April in the clubhouse. Check website for more info. League play will start May 5. Men's League committee is looking for help this season please let



Pro Shop know if you would like to help. Must have either a full membership or evening playing privileges to play Men's League.

### **Ladies Leagues**

Ladies Tuesday night league is 9 holes and starts around 6:00pm. Last season we had roughly 40 ladies signed up. Must have either a full membership or evening playing privileges to play in Ladies League. We also offer a Wednesday morning Ladies 18 Hole League. Ladies League Meeting will be sometime in April check website for more info.

We will also be participating in the Lethbridge and area interclub, this was ran by Carol Petlak last season more info will be available in April. Our four club interclub is a go again this season Turner Valley, Nanton, & Vulcan are all on board again dates will be officially set in April. Keep checking with Pro Shop for more updates. Must be a full Member to play in interclubs.

### **Senior Leagues**

Our Tuesday afternoon scramble League will be starting sometime in May. Larry Ford ran this league last season. Status of Senior Interclub is unknown at this time. Will hope to have more details in April. Pro Shop is working on scheduling some Sr. Men's outings like the one in Waterton last year. Will have more info towards the end of April.

### **Friday Night Social**

Will be back keep checking member board and Pro Shop for more information.

### **2013 Club Champions**

Men's Low Gross – Jordan Gustman  
Men's Low Net – Russell Sawatzky  
Senior Men's Low Gross – Bob Bole  
Senior Men's Low Net – Frank Klein  
Ladies Low Gross - Bertine Milnes  
Ladies Low Net – Alison Long  
Senior Ladies Low Gross - Carol Petlak  
Senior Ladies Low Net – Berny Jacob  
Junior Boys Champ – Dawson Lane

### **Tournament Dates (Tentative)**

May 10 – 4<sup>th</sup> Annual 2 Ball Challenge  
June 1 – Lions Club Memorial Men's Scramble  
June 12 – Senior 3 Man Scramble  
July 26 & 27 – Club Championship  
August 7 – Senior Men's Open  
August 16 – Claresholm Fire Department  
August 21 – Senior Mixed 2 Ball  
August 23 – Ladies 2 Ball  
September ? – Foothills Ford Men's & Ladies Scramble  
September 21 – BJ Whitehead 5 Person Scramble  
September 27 – Kinsmen Mixed Fun Scramble  
October 4 – Tombstone Club Windup

### **Lesson Packages:**

1 Private lesson - \$45.00  
Series of 3 Private Lessons - \$110.00  
Series of 5 Private Lessons - \$180.00  
Semi Private & Group Lessons available also.  
Call Pro Shop to Book your Lessons  
Lessons are Given CPGA Head Golf Professional  
Lyle Broderson

### **Junior Golf**

We will be running a Junior-Junior Program for children 6-9 & a Junior Program for children 10-18. Programs will start in May exact dates and costs have yet to be set. Notices will be sent to schools and posted on our website. All Private Junior Lessons are ½ price of Adult rates.

### **Tip From The Pro**

This year take a chance and join a League. Most people think there not good enough but how do you get better. League play gives you a chance to meet other golfers and members of the community. As well a little competition will in time only improve your game. It also gives you another opportunity to get out and play and the more you play the better the chance is that you will improve. Rule of thumb Play one time a week – no improvement, play two times a week – small improvements, play three or more time a week – big improvements. Make sure to take a lesson at the start of year to get you started on those improvements. And this season play more Golf.

### **Message from the Superintendent**

This year fix your divots in the fairway, rough and tee boxes with Sand. Sand and seed mixture which the course supplies will help protect the roots that have been exposed and speed up the recovery time for that area. Also a better chance your ball won't end up stopping in a divot area. Replacing the chunk of grass you took out only helps the cosmetic look for a short time that chunk is dead and will be unable to attach itself back to the ground. Eventually it will just be a dead brown chunk of turf covering new grass trying to grow through. There are sand & seed boxes on the driving range and holes 1, 4, 8, 10, 13 & 17. If you need a bottle for your Power Cart check with Pro Shop. Please help do your part to keep our course in great shape.

### **Casino**

On August 13 & 14 the golf club is working the casino in Lethbridge. This normally raises around \$30,000 for the Golf Club. We will be looking for volunteers from our club to help out on these days. Forms and more information will be available at Annual General Meeting. If you would like to help and would like a form please contact Pro Shop.

### **Emails**

Our website has helped us build our email database. As of right now we have over 1000 names in our database. We will be sending out weekly reminders on tournament again this year, special sales in the Pro Shop, newsletters and general information for members. We would like any members with an email address to either send your address to Pro Shop at [bridgpro@telus.net](mailto:bridgpro@telus.net) or go to our website [www.golfclaresholm.com](http://www.golfclaresholm.com) and add yourself to database. After this season we will no longer be sending out newsletters by mail, copies will be available for pick up in Pro Shop for those without email. Please send us your email address. This will help reduce mailing costs and paper waste

### **The schoolteacher was taking her first golfing lesson.**

**"Is the word spelled p-U-t or p-U-t-t?" she asked the instructor. "P-U-t-t is correct," he replied. "Put means to place a thing where you want it. Putt means merely a vain attempt to do the same."**



5312 5th St. E \* Claresholm, AB T0L0T0 \* P.O. Box 790 \* 403.625.3988 \* Fax: 403.625.2964

March 12, 2014

Honourable Ken Hughes  
Minister Municipal Affairs  
404 Legislature Building  
10800-97 Avenue  
Edmonton, AB T5K 2B6

Dear Minister,

The Porcupine Hills Lodge Foundation is a small rural housing management body, responsible for administering a 60 unit lodge and self-contained housing units for seniors.

Your department is preparing to roll out the new reporting mechanism known as HAL (Housing Access Link). There is a great amount of confusion in the community of housing management bodies in the rural area with a lack of clear and consistent messaging by members of your department.

The Porcupine Hills Lodge Foundation has many questions relating to the implementation of HAL and how it will affect our operations. We are prepared to address some of the challenges the implementation may present, however, we cannot do so without understanding what the challenges may be.

We are very much concerned with the economic impact HAL will have on our already tight budget. One message, albeit a conflicting one, says that small housing management bodies must amalgamate with others to create a critical mass for reporting purposes. We are concerned how that will affect our autonomy and identity, as well as how it will affect our requisitioning abilities of this small, rural management body. We believe that being "under the umbrella" of a large, urban housing authority will strongly and negatively impact the seniors in renting at the Porcupine Hills Lodge.

We respectfully request a clear and unambiguous explanation to the benefits and functions of HAL, and our concerns. The Porcupine Hills Lodge Foundation Board of Directors welcome a meeting with you to discuss this further.

Yours very truly,

Earl Hemmaway  
Chairperson  
Porcupine Hills Lodge Foundation Board

cc



Claresholm Public Library Board  
REGULAR MEETING  
Tuesday, February 18, 2014 5:45p m.

Present: Lisa Anderson, Michael McAlonan, Diana Ross, Markia Thyssen, Jim Schovanek & Kathy Davies

Excused: Arden Dubnewick, John Johnson, Trisha Carleton

ABSENT: Cathy Dahl, Earl Hemmaway

1. CALL TO ORDER

Lisa Anderson called the meeting to order at 5:51 p.m.

2. APPROVAL OF AGENDA

**m/c** – by Mike that the agenda be approved.

3. APPROVAL OF JAN. 21, 2014 REGULAR MEETING MINUTES

**m/c** – by Diana that the minutes be approved.

4. OLD BUSINESS:

4.1. Archives: **m/c** – by Mike that we table this item until Town Council has more time to deal with the Museum staffing concerns.

4.2. Alberta Library Conference: Lisa will be attending. Kathy will be attending as a Chinook Arch representative.

4.3. Community Foundation of Lethbridge and Southern Alberta: As referenced in the Jan. 21/14 meeting – Lisa has submitted a request to Apple asking for donation of an iPad or a portion of. She has not heard back, so she will contact an Apple store in Calgary directly.  
Kathy did submit an application for funding for the Juv. and YA collections.

5. FINANCIAL:

5.1. Financial Statement for January 2014:

**m/c** – by Jim moved that the financial statement is accepted as presented.

6. CORRESPONDENCE:

6.1 Town of Claresholm appointed John Johnson to the Library Board.

6.2 Resignation from Trisha Carleton: **m/c** – by Marika that we accept with regret Trisha's resignation. Will ask the Town to advertise for a new Board member.

Claresholm Public Library  
RM  
Tue. Feb 18, 2014

7. COMMITTEE REPORTS:

7.1 Chinook Arch Regional Library System: Earl/Kathy

The Building committee will be meeting on Feb 13 – Kathy will attend.

7.2 Library Manager's Report: Kathy reported that:

- Hired Charley Waters as Circulation Clerk;
- Jodie is continuing to go through all the books in the basement. When she has completed that task – we will show her how to check out and check in items;
- For the month of Feb – will have fill a bag of paperbacks for a \$1.00;
- Suggested that the Board should review hours of operation;
- **m/c** – by Marika that Kathy's report be accepted as presented.

7.3 Friends of the Library Report: no report as they only meet once every 3 months.

8. NEW BUSINESS:

8.1 Annual Report 2013: **m/c** – that the 2013 Annual report be approved.

8.2 Town Council delegation: Feb. 24 the Library is going as a delegation to Town Council to present their annual report and ask for the 1.5% increase in funding. All Board members are invited to attend.

8.3 Secretary Position: As Trisha is leaving – we have no secretary. **m/c** – by Jim that we do a trial period until the summer of having a rotating secretary position. Diana will be secretary for the March meeting.

9. ADJOURNMENT

**m/c** – by Mike that the meeting be adjourn at 7:02pm.

Next Meeting: March 18, 2014 at 5:45pm.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary

Please circulate to Mayor/Reeve and Council for information



OLDMAN RIVER REGIONAL SERVICES COMMISSION

MINUTES - 4 (2013)

ANNUAL ORGANIZATIONAL BOARD OF DIRECTORS' MEETING

Thursday, December 5, 2013 - 7:00 p.m.

ORRSC Conference Room (3105 - 16 Avenue North, Lethbridge)

BOARD OF DIRECTORS:

Bill Graff (absent) ..... Village of Arrowwood
Jane Jensen (absent)..... Village of Barnwell
Ed Weistra .....Village of Barons
Tom Rose ..... Town of Bassano
Fred Rattai ..... City of Brooks
Jim Bester..... Cardston County
Dave Edmonds ..... Town of Cardston
Cecil Sabourin .....Village of Carmangay
Jamie Smith (absent) .....Village of Champion
Betty Fieguth (absent) ..... Town of Claresholm
Bill Martens ..... Town of Coaldale
Sheldon Watson .....Town of Coalhurst
Ken Galts .....Village of Coutts
Garry Hackler (absent) ..... Village of Cowley
Bill Kovach (absent) ..... Mun. Crowsnest Pass
Dave Filipuzzi (absent)..... Mun. Crowsnest Pass
Gordon Wolstenholme ..... Town of Fort Macleod
Darrell Edwards (absent)..... Village of Glenwood
Shirley Murphy (absent) ..... Town of Granum
Monte Christensen (absent) .....Village of Hill Spring
Henry Doeve (absent) .....County of Lethbridge

Brad Koch (absent) ..... Village of Lomond
Richard Van Ee ..... Town of Magrath
David Hawco .....Town of Milk River
Scott Schroeder (absent) .....Village of Milo
Christophe Labrune .....Town of Nanton
Anne Marie Philipsen (absent) ..... County of Newell
Pete Pelley .....Village of Nobleford
Teresa Feist..... Town of Picture Butte
Garry Marchuk.....M.D. of Pincher Creek
Don Anderberg .....Town Pincher Creek
Ronald Davis (absent) ..... M.D. of Ranchland
Greg Robinson ..... Town of Raymond
Janice Binmore - alternate.....Town of Stavely
Ben Nilsson ..... Village of Stirling
Ben Elfring (absent) ..... M.D. of Taber
Russell Norris .....Town of Vauxhall
Rod Ruark (absent)..... Vulcan County
Paul Taylor ..... Town of Vulcan
Don Heggie..... County of Warner
Jon Hood (absent) .....Village of Warner
Henry Van Hierden .....M.D. Willow Creek

STAFF:

Lenze Kuiper..... Director
Mike Burla..... Senior Planner
Steve Harty ..... Senior Planner
Bonnie Brunner..... Planner
Gavin Scott ..... Planner
Ryan Dyck ..... Assistant Planner

Leda Kozak Tittsworth ..... Assistant Planner
Jaime Thomas ..... GIS Analyst
Kaylee Kinniburgh ..... CAD/GIS Technologist
Gail Kirkman ..... Subdivision Technician
Barb Johnson ..... Executive Secretary

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AGENDA:

1. **Approval of Agenda** – December 5, 2013 .....
2. **Approval of Minutes** – September 5, 2013..... (attachment)
3. **Business Arising from the Minutes** .....
4. **Recognition of Members and Alternate Members for 2013/2014** ..... (attachment)
5. **Appointment of Officers and Executive Committee for 2013/2013** ..... (attachment)
  - (a) Election of Chair .....
  - (b) Election of Vice-Chair .....
  - (c) Election of Executive Committee.....
  - (d) Destruction of Ballots.....
6. **Reports**
  - (a) Executive Committee Report..... (attachment)
  - (b) GIS Newsletter ..... (handout)
7. **Business**
  - (a) Proposed Budget 2014..... (attachment)
  - (b) ORRSC Bylaw No. 2013-2 ..... (enclosure)
  - (c) Reserve Policy..... (attachment)
  - (d) Draft South Saskatchewan Regional Plan .....
  - (e) Council Planning Orientations ..... (attachment)
  - (f) Safety Codes Workshop.....
8. **Accounts**
  - (a) Summary of Balance Sheet and Statement of Income for the 10-month period:  
January 1 - October 31, 2013..... (attachment)
9. **Adjournment** – March 6, 2014.....

Service Recognition Awards
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CHAIR TERRY MICHAELIS CALLED THE MEETING TO ORDER AT 7:05 P.M.

**1. APPROVAL OF AGENDA**

**Moved by: David Hawco**

THAT the Board of Directors approves the agenda of December 5, 2013, as presented. **CARRIED**

## 2. APPROVAL OF MINUTES

Moved by: **Don Anderberg**

THAT the Board of Directors approves the minutes of September 5, 2013, as presented. **CARRIED**

## 3. BUSINESS ARISING FROM THE MINUTES

None.

## 4. RECOGNITION OF MEMBERS AND ALTERNATE MEMBERS FOR 2013/2014

- One additional alternate was appointed after the agenda was prepared:  
Town of Stavely – Janice Binmore (alternate)

Moved by: **Henry Van Hierden**

THAT the Board of Directors approves the list of Members and Alternate Members for 2013/2014 as amended:

<b>Municipality</b>	<b>Member (*20 new)</b>	<b>Alternate Member (*21 new)</b>
Arrowwood – Village	Bill Graff	—
Barnwell – Village	Jane Jensen	* Robin Hansen
Barons – Village	* <b>Ed Weistra</b>	* Ron Gorzitza
Bassano – Town	Tom Rose	* Ric Beddows
Brooks – City	* <b>Fred Rattai</b>	—
Cardston – County	* <b>Jim Bester</b>	* Roger Houghton
Cardston – Town	* <b>Dave Edmonds</b>	* Bill Peavoy
Carmangay – Village	* <b>Cecil Sabourin</b>	—
Champion – Village	Jamie Smith	* Trevor Wagenvoort
Claresholm – Town	* <b>Betty Fieguth</b>	—
Coaldale – Town	* <b>Bill Martens</b>	—
Coalhurst – Town	* <b>Sheldon Watson</b>	—
Coutts – Village	* <b>Ken Galts</b>	* Tom Butler
Cowley - Village	Garry Hackler	* Monika Schneider
Crowsnest Pass – Municipality	* <b>Bill Kovach</b> * <b>Dave Filipuzzi</b>	—
Fort Macleod – Town	Gordon Wolstenholme	—
Glenwood – Village	Darrell Edwards	—
Granum – Town	* <b>Shirley Murphy</b>	Gerald Brown
Hill Spring – Village	Monte Christensen	—
Lethbridge – County	Henry Doeve	—
Lomond – Village	Brad Koch	—
Magrath – Town	* <b>Richard Van Ee</b>	* Brian Oliver
Milk River – Town	* <b>David Hawco</b>	* Margaret McCanna
Milo – Village	* <b>Scott Schroeder</b>	Barry Monner

Nanton – Town	* <b>Christophe Labrune</b>	* Jakob Hensel
Newell – County	Anne Marie Philipsen	—
Nobleford – Village	Pete Pelley	* Don Vincent
Picture Butte – Town	* <b>Teresa Feist</b>	—
Pincher Creek – M.D. No. 9	Garry Marchuk	* Grant McNab
Pincher Creek – Town	Don Anderberg	* Lorne Jackson
Ranchland – M.D. No. 66	Ronald Davis	Harry Streeter
Raymond – Town	Greg Robinson	* Clark Holt
Stavely – Town	Barry Johnson	* Janice Binmore
Stirling – Village	* <b>Ben Nilsson</b>	* Michael Maynes
Taber – Municipal District	Ben Elfring	—
Vauxhall – Town	Russell Norris	* Linda English
Vulcan – County	Rod Ruark	* Jason Schneider
Vulcan – Town	Paul Taylor	* Rick Howard
Warner – County No. 5	* <b>Don Heggie</b>	* David Cody
Warner – Village	* <b>Jon Hood</b>	—
Willow Creek – M.D. No. 26	Henry Van Hierden	Ian Sundquist

**CARRIED**

#### 5. APPOINTMENT OF OFFICERS AND EXECUTIVE COMMITTEE FOR 2013/2014

- Director Lenze Kuiper briefly reviewed the election procedure and duties of the Executive Committee. A list of members who wished to let their names stand for election for the positions of Chair, Vice-Chair and Executive Committee was included in the agenda package.

##### (a) Election of Chair

Advance Nominations: Gordon Wolstenholme (Town of Fort Macleod)

Nominations from the floor: None

**Moved by: Henry Van Hierden**

THAT nominations cease.

**CARRIED**

**Gordon Wolstenholme** was elected Chair by acclamation.

##### (b) Election of Vice-Chair

Advance Nominations: Henry Van Hierden (M.D. of Willow Creek)

Nominations from the floor: None

**Moved by: Don Anderberg**

THAT nominations cease.

**CARRIED**

**Henry Van Hierden** was elected Vice-Chair. by acclamation.



**(c) Election of Executive Committee**

Advance Nominations: Bill Martens (Town of Coaldale)  
Jim Bester (Cardston County)  
Don Anderberg (Town of Pincher Creek)  
Anne Marie Philipsen (County of Newell)  
Dave Edmonds (Town of Cardston)

Nominations from the floor: None

**Moved by: Greg Robinson**

THAT nominations cease.

**CARRIED**

**Bill Martens, Jim Bester, Don Anderberg, Anne Marie Philipsen and Dave Edmonds** were elected to the Executive Committee by acclamation.

Therefore, the following members will serve as the Executive Committee from December 5, 2013 to December 4, 2014:

Gordon Wolstenholme – Chair  
Henry Van Hierden – Vice-Chair  
Bill Martens  
Jim Bester  
Don Anderberg  
Anne Marie Philipsen  
Dave Edmonds

**(d) Destruction of Ballots** – None (all elected by acclamation).

**6. REPORTS**

**(a) Executive Committee Report**

**Moved by: Henry Van Hierden**

THAT the Board of Directors receive the Executive Committee Report for the meeting of October 10, 2013, as information.

**CARRIED**

**(b) GIS Newsletter**

- The primary focus of 2013 has been the migration of the existing Urban GIS Project to a new platform which will provide users with a variety of new tools that will give users the ability to create and save redlining as a layer, theme and query their own data, and have integrated access to the popular mapping products Google Maps/Street View. The new platform can also be delivered to mobile devices, as early next year ORRSC will be releasing the mobile solution to those municipalities that wish to use it. Municipalities will be able to provide a public version of their GIS to ratepayers and the general population which can act as a medium to promote the municipality and will be accessed via linkage directly from the municipality's existing web page. Most of 2014 will be dedicated to completing the rollout as well as training users on the new features of the product.

- The final delivery of new Orthophotography is expected by the end of the year as ORRSC has already received imagery for half of the municipalities involved. The new imagery will also be accompanied by commercial and industrial digital building footprints which will provide both municipal employees and ORRSC planning staff a comprehensive overview of specific uses within a municipality on which many different types of location analysis (density, growth patterns) can be performed.

**Moved by: Tom Rose**

THAT the Board of Directors receive the December 2013 Regional GIS Update, as information.  
**CARRIED**

## 7. BUSINESS

- Director Lenze Kuiper explained the evolution of ORRSC over the past almost 60 years:
  - pre 1996 – **Oldman River Regional Planning Commission (ORRPC)** – membership was mandatory with the province providing 2/3 of the funding for 41 member municipalities
  - 1996 - 2003 – **Oldman River Intermunicipal Services Agency (ORISA)** – formed following the closure of all regional planning commissions and funded entirely by member municipalities
  - 2003 - present – **Oldman River Regional Services Commission (ORRSC)** – became a regional services commission under the Municipal Government Act reporting to the Minister of Municipal Affairs (no provincial funding)
- ORRSC is a shared service owned by the member municipalities and managed by the Board of Directors and Executive Committee. Our Board of Directors consists of one elected official from each municipality, except for Municipality of Crowsnest Pass which has two members. Some of the services provided by ORRSC include:
  - Day-to-day planning advice for municipal staff and general public
  - Subdivision application processing (decisions made by the municipality)
  - Preparation of Land Use Bylaws, Municipal Development Plans, Area Structure Plans, Annexation Reports, etc.
  - Mapping and GIS (web-based platform)
  - Subdivision and Development Appeal Board secretarial service
  - Regional Assessment Review Board service for tax appeals

### (a) Proposed Budget 2014

- The Proposed Budget 2014 was reviewed with the following highlights:

**Revenue:**

Membership Fees (based on 2013 total equalized assessment) – \$873,000

GIS Fees (based on per capita) – \$466,000

Fee for Service - Partnership Grant – \$250,000

Subdivision Approval Fees (collected directly from applicants) – \$300,000

**Expenses:**

Staff Salaries - 3% COLA – \$1,300,000  
Staff Benefits (EI, GLI, LAPP, CPP, AMS) – \$236,500  
Staff & Member Travel & Meetings – \$40,000  
Office and Equipment (IT & vehicle) – \$191,500

**Total Revenue** = \$1,903,356

**Total Expenses** = \$1,788,000

**Net Income** = \$115,356

**Operating Reserve Fund Goal** = \$460,000  
**2014 Transfer** = \$25,000 - \$50,000

**Equipment Maintenance, Replacement &  
Building Improvement Reserve Fund Goal** = \$200,000  
**2014 Transfer** = \$25,000 - \$50,000

**Moved by: Ed Weistra**

THAT the Board of Directors approve the Proposed Budget 2014, as presented. **CARRIED**

**(b) ORRSC Bylaw No. 2013-2**

- ORRSC Bylaw No. 2013-2 was adopted by the Board at its September 5, 2013 meeting and a copy was enclosed in the agenda package for members to keep for future reference. The Bylaw was forwarded to the Minister of Alberta Municipal Affairs along with ORRSC Bylaw No. 2013-1 which received ministerial approval. All of Municipal Affairs' requirements have now been met and ministry staff will initiate the process to take a regulation amendment forward for Cabinet approval.

**(c) Reserve Policy**

- At its July 25, 2013 meeting, the ORRSC Executive Committee designated an **Operating Reserve Fund** and an **Equipment Maintenance, Replacement & Building Improvement Reserve Fund** by resolution. The general purpose of the fund is to help to ensure the long-term financial stability of the Commission and position it to respond to varying economic conditions and changes affecting the Commission's financial position and the ability of the Commission to continuously carry out its mission.
- The target amount to be attained and maintained for the **Operating Reserve Fund** is \$460,000, representing approximately 25% of annual operating expenses of \$1,840,000, or about 3 months of expenses on average. To re-establish this fund, the Executive has designated \$50,000 of projected accumulated liquid net assets as the beginning balance of the fund for 2014. The remaining \$410,000 is to be funded over the next 5 fiscal years, through funding strategies incorporated into ORRSC's annual membership fee plan and budget.
- The target amount to be attained and maintained for the **Equipment Maintenance, Replacement & Building Improvement Reserve Fund** is \$200,000. To re-establish this fund, the Executive has designated \$50,000 of projected accumulated liquid net assets as the beginning balance of the fund for 2014. The remaining \$150,000 is to be funded over the next 3 fiscal years in increments of \$50,000, through funding strategies incorporated into ORRSC's annual membership fee plan and budget.

**Moved by: Tom Rose**

THAT the Board of Directors approve the Draft Reserve Policy, as presented.

**CARRIED**

**(d) Draft South Saskatchewan Regional Plan**

- The Draft South Saskatchewan Regional Plan (SSRP) has been released and open houses in our area have been held. Overall, the SSRP is a very high-level document, broad in scope and policy. The plan attempts to:
  - address many diverse issues across the region;
  - accommodate economic, environmental, and social sectors;
  - encourage shared stewardship and promote an integrated approach; and
  - provide strategies and outcomes to address land use planning – the strategies describe regulatory and non-regulatory approaches that will be used to achieve each objective.
- The SSRP looks at various components of land use and future growth but it does not set priorities and the implementation of one strategy may undermine or conflict with the implementation of another (i.e. conserving wilderness areas but allowing continued forestry).
- Municipal governments will continue to be responsible for local land use planning decisions, but plans and decisions have to be in alignment with the SSRP. However, Cabinet or the Designated Minister does have decision making powers in some instances, and may direct agencies or local decision makers to align with certain government policy directives if it believes the strategies are not being met.
- Municipalities are encouraged in the plan to implement strategies, programs and policies within the SSRP, but there is no framework of how or what resources (support) will be available to allow municipalities to do this.
- Municipalities are “encouraged” to identify areas where agricultural activities should be the primary land use, limit fragmentation of land (especially in areas where agriculture is identified as the primary land use), direct non-agricultural development to areas where it will not constrain agriculture or to lower-quality lands, and minimize land use conflicts between incompatible land uses. To achieve this requires consideration for efficiency in the provision of services and infrastructure. Reduction of the development footprint both within urban municipalities and in the rural/urban fringe is also encouraged. How this is to be done by municipalities or specific strategies is not provided in the plan.
- Additionally, the SSRP refers to future plans, in other words deferring planning or planning to plan, once the SSRP is approved (such as a Linear Footprint Management Plan, Biodiversity Management Plan, etc.). The public and municipalities have no knowledge of what will be in these future plans and what the implications might be.
- After the SSRP comes into force (April 1, 2014), municipalities have five years to comply. Municipalities will need to update or revise Land Use Bylaws, Municipal Development Plans, etc. to conform to the plan.

**(e) Council Planning Orientations**

- All Council Members, Development Officers and CAOs are invited to attend the ORRSC 2014 Council Planning Orientation entitled, “People, Politics & Place”. This is a two-hour session focusing on why municipalities plan, how municipalities plan, and how your municipality and ORRSC work together in achieving your municipality’s desired goals and objectives. Choose one of the following three sessions and register through your municipality:

- Thursday, January 23, 2014 at 1:30 p.m.
- Thursday, January 23, 2014 at 7:00 p.m.
- Wednesday, January 29, 2014 at 7:00 p.m.

**(f) Safety Codes Workshop**

- A Safety Codes Workshop presented by the Safety Codes Council and Municipal Affairs has been tentatively scheduled for Thursday, February 13, 2014 from 1:00 - 3:00 p.m. in the ORRSC Conference Room. This workshop is open to all interested Councils, Development Officers and CAOs. Municipalities will be notified when the workshop is confirmed.

**8. ACCOUNTS**

**(b) Summary of Balance Sheet and Statement of Income for the 10-month period:  
January 1 - October 31, 2013**

**Moved by: Dave Edmonds**

THAT the Board of Directors accept the Summary of Balance Sheet and Statement of Income for the 10-month period: January 1 - October 31, 2013, as information. **CARRIED**

**9. ADJOURNMENT**

**Moved by: David Hawco**

THAT we adjourn the Annual Organizational Board of Directors' Meeting of the Oldman River Regional Services Commission at 8:25 p.m. until Thursday, March 6, 2014 at 7:00 p.m. **CARRIED**

/bj

CHAIR:

  
\_\_\_\_\_



## **SAEWA Spring Information Session - Agenda**

SAEWA will be hosting a **Spring Information Session on Friday April 11** at the Champion Community Hall, located at 106 2 St, Champion AB. This Invitation is open to all; SAEWA members & past members, Waste authorities & Commission Boards, Alberta Government Ministries, MLA, and MP's.

Session Schedule:

**9:00am – 10:00: Coffee & Networking**  
**10:00 – 3:00pm: Speakers and Presentations**  
**Buffet Lunch, coffee, beverages will be served.**

**10:00 – 10:15 Opening Introduction – SAEWA Chairman Kim Craig**

**10:15 – 11:15 Main Speaker: HDR Corporation – SAEWA Project Development Plan**

**11:15 – 11:45 SAEWA Reps - Waste-to-Energy Facility Tour Presentation**

**11:45 – 12:30 Peter Veiga - “Update on the Development of the York/Durham Energy Centre”**

Supervisor, Waste Operations, Durham Region, Interim Chair at Recycling Council of Ontario  
Durham Waste-to-Energy Facility; Previous Experience:

- Director at Recycling Council of Ontario
- Director at Municipal Waste Integration Network
- Supervisor, Waste Operations at Town of Markham

**12:30 – 1:00 Lunch**

**1:00 – 1:45 Jim Schubert “The Edmonton Waste-to-Biofuels Project, From Research to Reality – An Integrated Waste Management System Including Waste Conversion Technology”**

P.Eng; A/Director Business Planning and Central Operations, Waste Management Services, City of Edmonton

**1:45 - 2:30 Toso Bozic - “Bioenergy Projects – Outline for Success”**

Agroforester/Bioenergy Specialist at Government of Alberta.

Focus: “Using Biomass Now” – Steam Generation and/or Electrical Energy

**If Possible, please advise number of attendees.**

Ron Knoedler

SAEWA Manager

[ron@saewa.ca](mailto:ron@saewa.ca) 403-394-5900

*The Southern Alberta Energy-from-Waste Association (SAEWA) is a non-profit coalition of municipal entities and waste management jurisdictions in southern Alberta. SAEWA is committed to the research and implementation of energy recovery from **non-recyclable waste materials** that will reduce long-term reliance on landfills. Established in 2009, SAEWA is seeking to foster sustainable waste management practices that contribute to our society's overall resource efficiency and environmental responsibility. SAEWA is in the planning stages to develop an **Energy-From-Waste Facility** that will handle the conversion of municipal and other sources of solid waste into electricity.*

**Southern Alberta Energy from Waste Association**

Town of Coaldale, 1920 – 17 Street Coaldale, AB T1M 1M1

[www.saewa.ca](http://www.saewa.ca)



March 20, 2014

Dear Sir/Madam,

Alberta Health Services' (AHS) Health Advisory Councils (HACs) play a vital role in improving the health and well-being of your community and its members.

The HACs are comprised of more than 170 volunteers over 12 Councils across the province. If you've had an opportunity to connect with the Councils, you will have experienced their passion and commitment to improving health services in their communities. If you have not yet connected with your Council, we invite you to learn more about what they do.

By engaging the people of their communities in a respectful, transparent and accountable manner, HACs bring feedback to AHS about what is working well within the health care system and identify areas where improvement can be made; they support the strategic direction of AHS by bringing local perspectives to a provincewide health system.

Public participation is essential to improving the quality and accountability of health services. Working in partnership with AHS is an important way to ensure that services are more responsive to the needs of those who use them.

HAC members reflect the diversity of the communities they serve across Alberta, both urban and rural, and we encourage you to find out which Council represents your area.

To learn more about how you can work with your local HAC to improve the health services in your community, or to arrange a meeting between yourself and the Council or its Chair, visit our website <http://www.albertahealthservices.ca/hac.asp> or call us at 1-877-275-8830.

Sincerely,

Leah Prestayko

Executive Director  
Community Engagement  
Alberta Health Services

## Karine Wilhauk

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**From:** Bev Thornton <bev@albertasouthwest.com>  
**Sent:** March-19-14 1:45 PM  
**To:** Bev Thornton  
**Subject:** FW: Festivals and Events Tourism Growth Program - next deadline May 8, 2014

Dear AlbertaSW community partners,  
FYI ... this just arrived

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**From:** Alyssa Watson [<mailto:alyssa.watson@gov.ab.ca>]  
**Sent:** March-19-14 1:35 PM  
**To:** Undisclosed recipients:  
**Subject:** Festivals and Events Tourism Growth Program - next deadline May 8, 2014

Tourism Partner:

Alberta Tourism, Parks and Recreation is inviting organizations to submit applications to the Festivals and Events Tourism Growth Program. The upcoming application deadline is **May 8, 2014**.

The program aims to assist festivals and events in Alberta reach their tourism potential. The program makes available grant funding of \$25,000 to \$40,000. Funding is used to work with a third party-consultant to evaluate an organization's festival or event, identify tourism growth opportunities, and set clear steps towards growing the visitor experience and increasing visitation and revenue.

Eligible organizations include not-for profit organizations, municipalities, and First Nations or Métis governments. The program is most appropriate for festivals and events that attract regional, provincial, national or international visitors, and have an annual audience of at least 1500, of which a minimum 25% are out of town visitors.

The program application and program guidelines are available at: <http://tpr.alberta.ca/tourism/festivals-events.aspx>.

**Please provide program information to organizations in your region that you feel have the potential to increase tourism visitation and revenues.**

If you have any questions about the program, please contact a Tourism Development Officer at 780-427-0590 or [festivalsandevents@gov.ab.ca](mailto:festivalsandevents@gov.ab.ca).

Kind regards,

**Alyssa Watson**

Tourism Development Officer, North  
Destination Competitiveness Branch  
Alberta Tourism, Parks and Recreation

6<sup>th</sup> Floor, Commerce Place  
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