

**CLEARWATER COUNTY
COUNCIL AGENDA
April 26, 2011**

DELEGATIONS:

10:00 CONSOLIDATED FINANCIAL STATEMENTS

11:00 LAND USE AMENDMENT PUBLIC HEARING

A. CALL TO ORDER

B. AGENDA ADOPTION

C. CONFIRMATION OF MINUTES

1. April 12, 2011 Regular Meeting Minutes

D. PUBLIC WORKS

1. Public Works Manager's Report
2. Local Road Bridge Request List – 3 Year Program
3. Grader Maintenance Tender – Grader Beat #503, #506, & #509
4. Bridge Tender – Verbal Report

E. FINANCE

1. Accounts Payable Listing
2. Tax Rate Bylaw 936/11
3. 10:00 Consolidated Financial Statements

F. MUNICIPAL

1. Municipal Manager's Report
2. Eckville Parade
3. Change to Regional Fire Staff Structure

4. INCAMERA

- a. 1:15 Personnel Issue
- b. Potential Land Acquisition
- c. Potential Land Acquisition

G. PLANNING

1. 11:00 Land Use Bylaw Amendment – Bylaw 938/11

H. COMMITTEE REPORTS

I. ADJOURNMENT

TABLED ITEMS

<u>Date</u>	<u>Item, Reason and Status</u>
08/10/10	Residential Subdivision Policy <ul style="list-style-type: none">• To allow more discussion between Council and Public Works. STATUS: In progress, Public Works
01/25/11	Access Roads Policy Review <ul style="list-style-type: none">• To allow further policy review. STATUS: In progress, Public Works
02/08/11	Audit Committee <ul style="list-style-type: none">• Council to discuss whether appropriate to develop audit committee. STATUS: On Hold
02/22/11	Taimi Road or other road projects for 2011. <ul style="list-style-type: none">• Council to discuss road priorities. STATUS: On Hold
03/29/11	North Saskatchewan River Park <ul style="list-style-type: none">• Staff to contact the Town of Rocky Mountain House and Alberta Transportation to discuss River Road intersections at Hwy 11 and Hwy 11A. STATUS: In Progress, Administration

AGENDA ITEM

DATE: April 26, 2011

ITEM: Local Road Bridge Request List – 3 Year Program

PREPARED BY: Frank McBride / Rick Emmons

BACKGROUND: A request was received from Alberta Transportation to submit Clearwater County's Local Road Bridge Request List – 3 Year Program for 2012, 2013 and 2014.

This list will only include bridges on local roads requiring an assessment, maintenance, or replacement.

We have also provided a list of projects that have been approved for funding for Council's review.

RECOMMENDATION:

That Council reviews and approves the attached list as submitted.

Attachments – AT's letter of request
Clearwater County's 3 Year Priority List

RICKE / FRANK / FILE

D2

Government of Alberta ■

Transportation

RYI

Office of the Bridge Manager
Central Region

#401, 4920 - 51 Street
Red Deer, Alberta
Canada T4N 6K8

Telephone 403/340-5395
Fax 403/340-4973

April 8, 2011

File: 2300-CLEA

Mr. Ron Leaf
County Manager
Clearwater County

Dear Mr. Leaf,

RE: 2012/2013/2014 THREE-YEAR BRIDGE REQUEST LIST

Alberta Transportation requests that you review your bridge program and submit your updated annual Three-Year Bridge Request List for 2012, 2013 and 2014.

The milestones are:

- May 31, 2011: Submit your Three-Year Bridge Request List to the Bridge Manager.
- June 1st to August 30th: Alberta Transportation will be in contact with you to review your bridge requests.
- August 31, 2011: Replies will be sent to all of the Municipalities.

Our GAP funding program is divided into small and large (over \$500,000) bridge projects. The large bridge projects require more time for engineering and acquiring the required approvals. These projects are also reviewed on a provincial basis. In order to help expedite the large bridge projects we ask that you include in your request list projects that may be considered large bridge projects that are beyond the normal three year bridge program in 2015 and 2016. Should you have any questions in this regards please call me.

You may submit a revised request list for 2011, however, the budget for 2011 is committed and we can only accommodate changes by deferring or deleting other projects in your program. We are currently issuing Bridge Authorizations for 2011 projects. For a list of projects that have tentatively been programmed for 2011/2012/2013 please refer to the letter sent to the County dated August 30, 2010. If there have been any changes to the priorities or if the work has already been completed please inform this office of these changes.

Access to all your bridge file information is available on the BIS link at <https://extranet.infra.gov.ab.ca/login.html>. If you have any questions with regards to this link contact Chris Black at 403-340-4955.

If you have any questions or you require additional information please contact me at 403-340-4817.

Sincerely,

Shaun Harley

Shaun Harley, P. Eng.
Acting Bridge Manager



Alberta ■

2012, 2013, 2014 Request List

2011 (Previously Approved Structures)

<u>Location</u>	<u>Project Des.</u>	<u>Current Priority</u>	<u>Year</u>
Burnstick Lake Rd (BF 8192 / WSW 15-36-6-W5M / Rge Rd 62)	Replacement	1	2011
This bridge has washed out on several occasions over the past twenty-five years and is in poor condition. Clearwater County is respectfully requesting the funding for replacement of this structure.			
Alhambra (BF 08195 / SE 02-41-06-W5M / Twp Rd 410)	Maintenance	2	2011
This bridge is only forty-three years old and needs some minor maintenance. Clearwater County is respectfully requesting funding for the coring of the piles to determine how much life is left in the structure.			

2012

Silver Springs (BF 76780 / SSW 26-41-6-W5M / Twp Rd 414)	Replacement	1	2012
This culvert is only 35 years old; however it is in poor condition. Clearwater County is respectfully requesting funding for the replacement of this structure. This project is being held up between DFO and AT.			
W. of Gimlet (BF 72352 / SSE 21-41-4-W5M / Twp Rd 413)	Replacement	2	2012
The funding for the design has been approved. Clearwater County is respectfully requesting the appropriate funding to accommodate for the structure without the portage (the 12m); unless the new regulations with DFO do not require a portage with the 10m structure (MPA is looking into it). This structure is being held up between NWPA and AT.			
Sleepy Valley Rd (BF 72763 / SSE 14-41-6-W5M / Twp Rd 412)	Replacement	3	2012
This structure is being held up between DFO and AT.			
Larsgard (BF 7267 / SSE 14-40-6-W5M / Twp Rd 402)	Replacement	4	2012
This structure is currently being held up between NWPA and AT.			
Aurora (BF 75318 / WSW 31-41-4-W5M / Rge Rd 50)	Design & Replacement	5	2012
This bridge is 68 years old and is in poor condition. AT has approved the engineering of this bridge in 2011, with construction is 2012. Clearwater County contracted CIMA Engineering for the design and the tender for construction is currently in the process.			
Prentice Ck Rd (BF 77944 / WNW 2-40-8-5 / Rge Rd 82)	Design Replacement	6	2012
Although this culvert is only 36 years old, the barrel has significant sag and had a life expectancy of 3 years. Clearwater County received a low advisory rating on this structure in 2010.			

Location	Project Des.	Current Priority	Year
Stanges (BF 73780 / WNW 2-36-5-5 / Rge Rd 52)	Maintenance	7	2012
This bridge is 30 years old and would be in good condition with the appropriate maintenance. An engineering report was undertaken in 2005 which recommended cap replacements.			
Medicine River Tributary (BF 70706 / WNW 3-38-4-5 / Rge Rd 43)	Design Replacement	8	2012
Clearwater County requests a Hydrology assessment be performed of this location.			

2013

Frisco Hall Rd (BF 13956 / SNW 34-40-7-W5M / Twp Rd 405)	Design Replacement	1	2013
This culvert is 35 years old and currently is strutted. Clearwater County is respectfully requesting funding for the replacement of this structure. AT originally approved funding for the design in 2012 and now has it scheduled in 2013. The county keeps re-installing the struts but with the excessive amount of movement of the barrel, they keep falling over.			
Prentice Creek (BF 77945 / NW 11-40-8-W5M / Rge Rd 81)	Design Replacement	2	2013
This culvert is 35 years old, perched and deflecting with roof sag. Clearwater County is respectfully requesting funding for the design to replacement this structure.			
Sleepy Valley Rd (BF 9970 / WNW 36-40-06-5 / Rge Rd 62)	Design Replacement	3	2013
The following proposal was submitted to AT in 2010:			
<ul style="list-style-type: none"> - This is a restricted bridge, in poor condition that has a long history of flooding. Clearwater County's proposal is to utilize the centre span (the bailey bridge) from BF 77533, construct a new substructure and place the bailey on it. Clearwater County is respectfully requesting the funding for the design and substructure to accommodate this project. 			
The county made a second proposal in 2011:			
<ul style="list-style-type: none"> - Apply the approved funding on BF 75318 to either BF 9970 or BF 7468 and Clearwater County would look after BF 75318 on its own. 			
Both proposals were rejected by AT. Clearwater County is requesting replacement.			
Beaver Flats Rd (BF 7468 / WSW 30-40-05-5 / Rge Rd 61)	Design Replacement	4	2013
This bridge has washed out on several occasions over the past twenty-five years and is in poor condition. Clearwater County is respectfully requesting the funding for replacement of this structure.			

Location	Project Des.	Current Priority	Year
Clearwater Estates (BF 77533 / SSE 3-39-7-W5M / Twp Rd 390)	Design Replacement	5	2013
<p>Clearwater County hired engineers to investigate into the feasibility of widening the existing structure, this option did not prove to be a reasonable economic solution as the current design does not easily accommodate any widening; in addition the water levels of Prairie Creek have gone over the wearing surface of the bridge three times in the past twenty-five years and the instability of the east headslope would remain an issue. Given the facts that: a) the width of the bridge does not safely accommodate the quantity of traffic, b) the horizontal alignment is unsafe, c) the east headslope is constantly moving, d) the east abutment received a 5 yr temporary repair nine years ago, e) the concrete girders are in poor condition, f) and the HWM has exceeded the wearing surface on three occasions over the past twenty-five years; Clearwater County is respectfully requesting funding for the replacement of this structure.</p>			
<u>2014</u>			
Hespero (BF 1044 / SSW 1-38-4-5 / Twp Rd 380)	Design Replacement	1	2014
<p>This culvert is 46 years old and in poor condition. The barrel is rated a "3" and the floor is badly heaved. The county is requesting funding for its replacement.</p>			
N. of Evergreen (BF 13825 / WNW 32-38-4-5 / Rge Rd 45)	Design Replacement	2	2014
<p>This culvert is 40 years old and is at the end of its life expectancy.</p>			
Hespero (BF 1046 / WNW 25-38-4-5 / Rge Rd 41)	Design Replacement	3	2014
<p>This culvert is 55 years old and in poor condition. The county is requesting funding for its replacement.</p>			
North Raven River (BF 72247 / WSW 10-37-5-W5M / Rge Rd 53)	Design Replacement	4	2014
<p>This bridge is 53 years old. Clearwater County had a Level II coring inspection done in 2004, that coring gave the substructure an ERL of 3 to 5 years. Clearwater County is respectfully requesting funding for the replacement of this structure.</p>			
W. of Butte Hall (BF 13970 / SSE 19-37-5-W5M / Twp Rd 373)	Design Replacement	7	2014
<p>This bridge is 56 years old and is in poor condition. In addition to the poor condition of the bridge, every winter this structure heaves so badly Clearwater County must spread gravel on the bridge to accommodate the traveling public, then in the spring we blade the gravel off again (when the bridge goes back into place). Clearwater County is respectfully requesting funding for the replacement of this structure.</p>			
Hespero Rd (BF 7463 / WNW 12-38-4-5 / Rge Rd 41)	Design Replacement	8	2014
<p>This culver is 57 years old and has an expected remaining life of 1 year. It is in poor condition and is recommended for replacement.</p>			
Beaver Creek	Design Replacement	9	2014

(BF 70149 / WSW 31-35-5-5 / Rge Rd 60)

This culver is 56 years old and has an expected remaining life of 3 years. It is in poor condition and is recommended for replacement.

<u>Location</u>	<u>Project Des.</u>	<u>Current Priority</u>	<u>Year</u>
Perry Pit Rd (BF 75501 / SSW 33-40-7-5 / Twp Rd 405)	Design & Replacement	10	2014
This bridge is 59 years old and in poor condition. This structure has washed out on several different occasions and is recommended for replacement			
Alhambra Rd South (BF 75501 / SSW 33-40-7-5 / Twp Rd 405)	Design & Replacement	11	2014
This bridge is 55 years old and in poor condition.			
N. of Condor (BF 75502 / SSE 7-39-4-W5M / Twp Rd 391)	Design Replacement	12	2014
This bridge is 57 years old and accesses Clearwater County's lagoon facility that supplies the hamlet of Condor as well as facilitates access to area resident's farm land.			
Shunda (BF 73787 / INE 35-40-15-W5M / Twp Rd 410)	Design Replacement	13	2014
This timber bridge is 60 years old and accesses a Provincial campground.			
Cutoff Ck Rd (BF 78238 / ISW 15-35-11-W5M / Twp Rd 352)	Design Replacement	14	2014
This TT bridge was constructed in 1972 and is in poor condition. The stringers and pier cap are both rated at "2" and the overall substructure rating is "3". The ford is maintained, however is not available for use during all times of the year and access is required by industry during all times of the year. Clearwater County also has environmental concerns with promoting industry travel through fish bearing streams; therefore Clearwater County is respectfully requesting funding for the replacement of this structure. Clearwater County solicited the industry users and had no success in obtaining any assistance in funding. Replies were received stating that industry pays a large percentage of the tax base and it should be applied to infrastructure such as this. The county has completed a temporary repair to this bridge as it had two stringers cracked through and posed a liability.			
Bighorn (BF 76818 / SW 19-39-16-W5M / Twp Rd 393)	Design Replacement	15	2014
This bridge is 102 years old and has a low advisory warning of "2" on the substructure. Clearwater County is respectfully requesting funding for the replacement of this structure. Requesting maintenance as identified in AMEC's 2004 engineering report.			
Everdell Rd (BF 8903 / WSW 28-38-7-5 / Rge Rd 73)	Design Replacement	16	2014
This structure is 58 years old and is nearing the end of its useful life. Clearwater County is requesting for the design and replacement of this culvert. Clearwater County understands that this culvert size does not class as a bridge sized culvert, however the province has given it a bridge file number and it is the county's opinion that a hydrology study would validate the county's position that a bridge sized culvert is warranted.			

2015

Donkey Farm Rd Design Replacement 1 2015
 (BF 1566 / SSW 18-39-4-W5M / Rge Rd 42)
 This pony truss bridge is old and in poor condition. This structure has a pier that shows movement and poor alignment.

<u>Location</u>	<u>Project Des.</u>	<u>Current Priority</u>	<u>Year</u>
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Old Dovercourt Rd (BF 7440 / SSE 35-38-7-W5M / Twp Rd 385) This culvert is 47 years old and in poor condition therefore Clearwater County is respectfully requesting funding for design of the replacement of this structure.	Design Replacement	2	2015
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Donkey Farm Rd (BF 6538 / SSW 13-39-5-W5M / Rge Rd 42) This TT bridge is old and in poor condition. This bridge held back piles of drift over the years and the county has had to set trackhoes onsite to remove the timbers.	Design Replacement	3	2015
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Chicken Ck (BF 78043 / SSW 22-40-7-5 / Twp Rd 403) This culvert is 56 years old and in poor condition. Clearwater County is respectfully requesting a hydrological study as well as the replacement structure.	Design Replacement	4	2015
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Chungo Rd (BF 78229 / ISW 13-42-17-5 / Rge Rd 171) This TH bridge requires several maintenance items to be addressed, ranging from re-alignment of the stringers, paint & replace members, install 252 missing bolts in floor, replace wearing surface and other items as identified in AMEC's report.	Maintenance	5	2015
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Perry Pit Rd (BF 75325 / WSW 33-40-7-5 / Rge Rd 74) This culvert is 32 years old and in poor condition. It was strutted by the county approximately 15 years ago to support the deflection in the roof. The county has reset the struts again but the struts will not stay in place because of the excessive movement of the barrel.	Design Replacement	6	2015
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Schrader Ck (BF 70742 / WNW 28-34-4-5 / Rge Rd 44) This culvert is 50 years old and is nearing the end of its expected life.	Design Replacement	7	2015
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Burntstick Lk Rd (BF 75274 / WSW 27-35-6-5 / Rge Rd 63) Although this culvert is only 27 years old, it is nearing the end of its expected life. The culvert is in poor condition (especially given its age).	Design Replacement	8	2015
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N. Fork Rd (BF 78254 / INE 15-38-14-5) This bridge is 40 years old and is nearing the end of its expected life.	Design Replacement	9	2015
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Hespero (BF 70707 / WNW 2-38-4-W5M / Rge Rd 42) This culvert is 47 years old and in poor condition. Clearwater County is respectfully requesting funding for the design to replacement this structure.	Design Replacement	10	2015
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Hespero Design Replacement 11 2015
 (BF 76781 / SW 23-38-4-W5M / Twp Rd 392)
 This culvert is 41 years old and in poor condition. Clearwater County is respectfully requesting funding to replace the existing culvert with a 2400mm as per the third party's engineers recommendation.

<u>Location</u>	<u>Project Des.</u>	<u>Current Priority</u>	<u>Year</u>
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Sleepy Valley Rd (BF 6535 / WSW 12-40-6-5 / Rge Rd 61)	Design Replacement	12	2015
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This culvert is 45 years old and nearing the end of its useful life.

Cow Ck Rd (BF 76620 / SSW 16-39-8-5 / Twp Rd 392)	Design Replacement	13	2015
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This bridge is 48 years old and is nearing the end of its expected life.

Sleepy Valley Rd (BF 7279 / WNW 1-40-6-5 / Rge Rd 61)	Design Replacement	14	2015
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This culvert is 45 years old and is nearing the end of its useful life. Clearwater County is requesting funding for the design and replacement of this structure.

Downey Rd (BF 77162 / WNW 9-42-5-W5M / Rge Rd 54)	Design Replacement	15	2015
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This culvert is 41 years old and in poor condition. Clearwater County is respectfully requesting funding to replacement this structure.

Aurora (BF 75237 / SSE 28-41-5-5 / Twp Rd 414)	Design Replacement	16	2015
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This culvert is 51 years old and nearing the end of its useful life. Clearwater County is requesting its design and replacement.

North Fork Rd (BF 78142 / ISE 19-38-10-W5M / Twp Rd 394)	Design Replacement	17	2015
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This bridge is 41 years old and its weight restriction impedes industry as this structure is provides the only viable access to this area. Given the numerous items identified in AMEC's 2006 report, it is Clearwater County's position that funding for the design of replacement for this structure is the logical option.

N. End of N. Fork Rd (BF 78244 / ISE 24-38-15-5)	Design Replacement	18	2015
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This bridge is 59 years old and requires replacement in the near future. Clearwater County is requesting the design and replacement of a new structure.

Old LR 3 (BF 81567 / SSE 3-42-6-W5M / Twp RD 420)	Design Replacement	19	2011
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The roof of this culvert currently has a sag of 15.2%. Clearwater County strutted this structure in 2003, repaired the struts in 2005, and with the amount of movement occurring has hired Bridgemen Services Ltd. to repair the struts again in 2009. Clearwater County is respectfully requesting funding for the replacement of this structure.

Hespero (BF 76781 / SW 23-38-4-W5M / Rge Rd 42)	Design Replacement	20	2015
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This culvert is 42 years old and in poor condition. Clearwater County is respectfully requesting funding to replacement this structure.

Taylor's Feedlot (BF 7171 / WNW 18-40-4-W5M / Rge Rd 50)	Design Replacement	21	2015
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This bridge is 57 years old and is undersized. Clearwater County is respectfully requesting funding for the design of replacement for this structure.

<u>Location</u>	<u>Project Des.</u>	<u>Current Priority</u>	<u>Year</u>
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Bensmiller Rd (BF 8488 / INE 9-39-7-5 / Twp Rd 392)	Engineering	22	2015
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This culvert is not a bridge sized but it does have a file number and is in poor condition. Clearwater County is requesting a hydrology study.

Buster Creek Rd (BF 9977 / SSW 19-41-7-5 / Rge Rd 80)	Design Replacement	23	2015
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This culvert is 33 years old and in poor condition. Clearwater County is requesting for the design and replacement of this structure.

AGENDA ITEM

DATE: April 26, 2011

ITEM: Grader Maintenance Tender – Grader Beat #503, #506, & #509.

PREPARED BY: Dan Setterlund

BACKGROUND: The following bids have been received on the above noted three (3) grader beat tenders and have been listed from highest to lowest:

Grader Beat #503

<i>Contractor</i>	<i>Hourly Bid</i>	<i>Contractor's Base Office</i>
Prograde Services	\$102.00/hr.	Millet, AB
Jomad	\$93.50/hr.	Caroline, AB
Northslope Contracting	\$91.00/hr.	Caroline, AB
Dale Moore	\$90.00/hr.	Innisfail, AB
Shields Graders	\$87.95/hr.	Rocky Mountain House, AB

Grader Beat #506

<i>Contractor</i>	<i>Hourly Bid</i>	<i>Contractor's Base Office</i>
Prograde Services	\$102.00/hr.	Millet, AB
Anderson Graders	\$94.75/hr.	Red Deer, AB
Jomad	\$91.50/hr.	Caroline, AB
Northslope Contracting	\$88.00/hr.	Caroline, AB
Shields Graders	\$87.95/hr.	Rocky Mountain House, AB

Grader Beat #509

<i>Contractor</i>	<i>Hourly Bid</i>	<i>Contractor's Base Office</i>
Ace Oilfield	\$142.50/hr.	Sylvan Lake, AB
Prograde Services	\$102.00/hr.	Millet, AB
Jomad	\$93.50/hr.	Caroline, AB
Anderson Graders	\$92.25/hr.	Red Deer, AB
Dan Harder	\$91.00/hr.	Caroline, AB
Northslope Contracting	\$90.00/hr.	Caroline, AB
Shields Graders	\$87.95/hr.	Rocky Mountain House, AB

Clearwater County's grader beat tender document requires a machine six (6) years old or newer to be identified for the perspective beat, any machine older than six years will not be accepted.

The current rate being paid for:

- Beat #503 is \$92.00 / hour.
- Beat #506 is \$92.00 / hour.
- Beat #509 is \$92.00 / hour.

The low valid bidder for all three (3) grader beats is Shields Grader Service. Administration contacted Mr. Bob Shields and Mr. Dwayne Kanten immediately after the tender opening occurred; at which time Bob expressed his preference to be awarded one beat - Beat #503 and Dwayne expressed the same with his preference on Beat #506. Based on this information, Administration identified the next lowest bidders for grader beats #506 & #509.

RECOMMENDATION:

1. That Council reviews this information and approves awarding Grader Beat #503 contract to the low bidder; Shields Grader Service.
2. That Council reviews this information and approves awarding Grader Beat #506 contract to the second lowest bidder; Northslope Contracting Ltd.
3. That Council reviews this information and approves awarding Grader Beat #509 contract to the third lowest bidder; Harders Grader Service

Agenda Item

Date: April 19, 2011
Prepared By: Denniece Crout
Senior Assessor
Item: 2011 Tax Rate & Minimum Tax By-law

Background:

Attached is the 2011 Tax Rate and Minimum Tax By-Law for your consideration.

As usual changes in the Assessment figures between 2009 and 2010 have an impact on the tax rate. Overall, County assessments had a minimal increase of approximately 12 million. The small increase is a start to the recovery of the 190 million reduction in assessment in 2009. Consistent with Council's strategic plan, a 0.0006705 highway levy will be applied to the Non-Residential, Machinery & Equipment, and Linear tax rate to respond to the dense highway usage and resulting infrastructure deficit with Clearwater County. To clarify, the rates in the attached by-law include the highway levy.

The by-law will require three (3) readings. If approved, the taxes will be levied beginning April 27, 2011. Printing will follow with distribution of the notices by mail, this will conclude roughly by May 20, 2011. The public will then have sixty (60) days after mailing to submit appeals pertaining to the assessed value, ending the appeal period approximately on July 22, 2011.

The by-law is self-explanatory; however, the following is comparative information to offer further explanation:

- The 2011 Residential and Farmland municipal tax rate have been increased by 2.5% from 2010.
 - a. Farmland – .0034964 Tax Rate (2011); .0034112 Tax Rate (2010)

- b. Residential – .0024075 Tax Rate (2011); .0023488 Tax Rate (2010)
- Non-residential, Machinery & Equipment, and Linear rates include a 0.6705 highway levy as part of the 5% increase from 2010.
 - a. Non-residential, M&E, and Linear –.0062540 Tax Rate (2011); .0059562 Tax Rate (2010)
- The Provincial Education live tax rates:
 - a. Residential and Farmland – .0022044Tax Rate (2011); .0020354 Tax Rate (2010)
 - b. Non-residential, M&E, and Linear – .0038839 Tax Rate (2011); .0039160 Tax Rate (2010)
 - c. Uncollectible School Tax Rate - -. 0000085 Tax Rate (2011); 0.0000454 Mill Rate (2010). *Note: this rate is calculated based upon prior years' uncollected amounts.
- Westview Lodge Tax Rate - .0000713 Tax Rate (2011); 0.000717 Tax Rate (2010)

To provide perspective on how the 2.5% increase to the tax rate will impact residential rate payers, the following is an example referring to a \$500,000 assessed property:

$$\$500,000 * .0023488 = \$1,174.40 \text{ (2010 tax bill)}$$

$$\$500,000 * .0024075 = \$1,203.76 \text{ (2011 tax bill)}$$

Please review the attached by-law. Should you have questions, I would be happy to address them during the Council meeting.

In addition I would like to make council aware that there will be changes in the format of the combined Assessment and Tax Notice. Previously the land and improvement

component for each class were identified separately. This year's notice will now show one number for each assessment class. These changes have taken place to streamline the process as well as to focus on the market value of the property as a whole.

Recommendation: Council reviews the 2011 Tax Rate and Minimum Tax By-law and gives it three (3) readings. In addition, if it is Council's intention to defer the due date for farmland assessed property tax to December 15, 2011 please provide a resolution to that effect.

**Clearwater County
By-law No. 936/11**

A by-law to authorize the rates of taxation to be levied against assessable property within Clearwater County, in the Province of Alberta, for the 2011 taxation year.

WHEREAS, Clearwater County has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the council meeting held on January 11, 2011; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for Clearwater County for 2011 total \$59,440,777; and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$26,543,178, and the balance of \$29,897,599 is to be raised by general municipal taxation; and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential and Farmland	\$3,470,135
Non-Residential	<u>\$11,014,127</u>
	\$14,484,262
Opted Out School Boards	
Residential and Farmland	\$40,016
Non-Residential	<u>\$127,009</u>
	\$167,024
Total School Requisitions	\$14,651,286
Uncollectable School	\$-38,064
Seniors Foundation	\$421,975

WHEREAS, the Council of Clearwater County is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures are 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 (MGA), Chapter M-26, Revised Statutes of Alberta, 2000; and

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

	<u>Assessment</u>
Residential	\$1,530,929,820
Non-residential	2,885,348,200
Farmland	57,950,220
Machinery & Equipment	1,444,718,200
Exempt	<u>115,935,470</u>
	\$6,034,881,910

NOW THEREFORE, under the authority of the Municipal Government Act (MGA), the Council of Clearwater County, in the Province of Alberta, enacts as follows:

1. 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 Clearwater County:

	Tax Levy	Assessment	Tax Rate
Municipal			
Residential	\$3,685,714.	\$1,530,929,820	.0024075
Non-residential	\$18,044,968.	\$2,885,348,200	.0062540
Farmland	\$202,617.	\$57,950,220	.0034964
M&E	\$9,035,268.	\$1,444,718,200	.0062540
ASFF			
Residential/Farmland	\$3,477,678.	\$1,570,766,810	.0022140
Non-residential	\$11,007,386.	\$2,834,106,390	.0038839
Opted-Out School Boards			
Residential/Farmland	\$40,103.	\$18,113,230	.0022140
Non-residential	\$126,931.	\$32,681,380	.0038839
School Uncollectable Taxes	\$-37,873.	\$4,455,667,810	-.0000085
Westview Lodge	\$423,205.	\$5,918,946,440	.0000715

2. The minimum amount payable as property tax for general municipal purposes shall be \$25.00.
3. That this bylaw shall take effect on the day of the third and final reading.

Read a first time on this ____ day of _____, 2011.

Read a second time on this ____ day of _____, 2011.

Read on third time and passed on this ____ day of _____, 2011.

Clearwater County

Reeve

Chief Administrative Officer

Agenda Item

Date: April 26, 2011

Item: Consolidated Financial Statements

Prepared by: Murray Hagan

Introduction:

I am pleased to present to Council the consolidated financial statements for Clearwater County for the year ended December 31, 2010.

Background:

2010 marks the first fiscal year end to be audited by Hawkings Epp Dumont LLP, Chartered Accountants. From the perspective of County management, the audit process went very well. We felt we were treated professionally and communication was excellent. Phil Dirks, CA, who is the partner assigned to the engagement, will be in attendance at the meeting to present the auditors' report, speak to the audit process and findings and answer any questions Council may have.

Management feels the overall financial strength of the County is excellent. Cash resources have decreased somewhat since 2009, mainly due to spending on capital projects, but are still sufficient to meet the immediate to mid-term strategic priorities set by Council.

The County has incurred debt related to the Westview Lodge expansion, but Council has provided for repayment of this amount over the next fifteen years within its strategic planning and budgeting.

Further details and an overall review of the financial statements will be provided at the meeting.

Recommendation:

That Council approves the consolidated financial statements for Clearwater County for the year ended December 31, 2010.

Hawkings Epp Dumont LLP

Mayfield Square I
10476 Mayfield Road
Edmonton, Alberta
T5P 4P4

Chartered Accountants

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April 26, 2011

Clearwater County
4340-47 Avenue
Box 550
Rocky Mountain House, AB
T4T 1A4

Attention: Members of Council

Dear Council Members:

RE: 2010 AUDIT

The purpose of this communication is to summarize certain matters arising from the audit that we believe would be of interest to County Council. This communication should be read in conjunction with the financial statements and our report thereon, and it is intended solely for the use of County Council and should not be distributed to external parties without our prior consent. Hawkings Epp Dumont LLP accepts no responsibility to a third party who uses this communication.

SIGNIFICANT FINDINGS FROM THE AUDIT

Our objective is to communicate appropriately to Council any deficiencies in internal control that we have identified during the audit and that, in our professional judgment, are of sufficient importance to merit being reported to Council.

The audit findings contained in this letter did not have a material effect on the County's financial statements, and as such, our audit report is without reservation with respect to these matters.

Significant Deficiencies in Internal Control

Our audit procedures did not reveal any significant deficiencies in internal control.

Significant Qualitative Aspects of Accounting Practices

Management is responsible for determining the significant accounting policies. The choice of different accounting policy alternatives can have a significant effect on the financial position and results of the Association. The application of those policies often involves significant estimates and judgments by management.

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Clearwater County
April 26, 2011
Page 2

We are of the opinion that the significant accounting policies, estimates and judgments made by management, and financial disclosures do not materially misstate the financial statements taken as a whole. However, we provide the following comments.

Holdbacks

During the audit it came to our attention that the County had not been recording holdback liabilities until they were paid. Accrual accounting requires recording the liability in the year the work has been completed (unless there is persuasive evidence that the amount will not be paid).

We discussed this matter with County management who agreed and made the required corrections as well as restating previous periods.

Land Sales Revenue Recognition

After reviewing various sales agreements we noted that the County's revenue recognition policy with respect to Nordegg land sales was not in accordance with Canadian generally accepted accounting principles. The County's practice was to defer revenue recognition until purchaser had constructed dwellings on the lots. Since the County had no further obligations to the purchaser after signing the agreement and title transferred to the purchaser at the time of signing the agreement the revenue should have been recognized in the year the agreements were signed.

This matter was discussed with County management who agreed and made the required corrections as well as restating previous periods.

Tangible Capital Assets

During 2010 the County capitalized approximately \$370,000 of chip sealing costs. Based on our research, chip sealing is a relatively low cost method of **maintaining** an asphalt surface. The County is amortizing these costs over ten years. Granted, this represents maintenance that will have a benefit beyond the current accounting period. If the County continues to capitalize chip sealing costs in the future, the costs of the previous chip sealing should be removed from the tangible capital asset costs.

Rocky Mountain Regional Solid Waste Authority

Local government financial statements are to include the results of government partnerships and any other entities the local government owns or controls.

In our opinion, the Rocky Mountain Regional Solid Waste Authority is a government partnership of which the County is a partner. The County's currently does not include consolidating the County's share of the results of the Authority. In our opinion, this does not **materially** misstate the 2010 financial statements of the County. However, we encourage the County to consider implementing this in the future.

It is our understanding that the County is considering changing its accounting policy regarding this matter during 2011.

Clearwater County
April 26, 2011
Page 3

Segmented Information

Public Sector Accounting Standards require local governments to segmented information. The purpose of this is separate out key financial information into segments in order to provide relevant information for accountability and decision-making purposes. Currently the County's financial statements do not provide this type of information.

It is our understanding the County is considering providing these disclosures in 2011.

Uncorrected Misstatements

Uncorrected misstatements aggregated by our Firm, for the year ended December 31, 2010 amount to a \$121,944 overstatement of revenue in excess of expenditures.

After considering both quantitative and qualitative factors with respect to the uncorrected misstatements we accumulated during the audit, we agree with management that the financial statements are not materially misstated.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties during our audit that should be brought to the attention of Council. County staff prepared an excellent working paper package and provided any assistance that we requested.

Management Representations

Management's representations are integral to the audit evidence we will gather. Prior to the release of our report, we will require management's representations in writing to support the content of our report.

AUDITOR INDEPENDENCE

We have been engaged to audit the financial statements of the County for the year ending December 31, 2010.

We believe it is important that we communicate, at least annually, with County Council regarding all relationships between the County and our firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the Institute of Chartered Accountants of Alberta and applicable legislation, covering such matters as:

- a) holding a financial interest, either directly or indirectly, in a client;
- b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;

Clearwater County
April 26, 2011
Page 4

- c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- d) economic dependence on a client; and
- e) provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters.

We are not aware of any relationships between the County and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence that have occurred from January 1, 2010 – April 26, 2011.

In our proposal of November 1, 2010, we estimated the total fees charged to the County for audit services would be \$23,700 for the period from January 1, 2010 to December 31, 2010. There were no fees for non-audit services during this period.

The assistance of Murray Hagan, CA, Rhonda Serhan, and the other County management and staff during the audit was greatly appreciated by our staff.

Yours very truly,

HAWKINGS EPP DUMONT LLP

Philip J. Dirks, CA
Partner

PJD/dh

cc: Ron Leaf, Municipal Manager
Murray Hagan, CA, Corporate Services Manager

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Clearwater County
Consolidated
Financial Statements
December 31, 2010

Hawkings Epp Dumont LLP**Chartered Accountants**

Mayfield Square I
10476 Mayfield Road
Edmonton, Alberta
T5P 4P4

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INDEPENDENT AUDITORS' REPORT

To the Reeve and Council of the Municipality of Clearwater County:

Report on the Financial Statements

We have audited the consolidated statement of financial position of Clearwater County (the "County") as at December 31, 2010 and the consolidated statements of operations, changes in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Managements' Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We have 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 of 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 auditors' 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, these consolidated financial statements present fairly, in all material respects, the financial position of the Clearwater County as at December 31, 2010 and the results of its operations, the changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Edmonton, Alberta
April 26, 2011

HAWKINGS EPP DUMONT LLP
Chartered Accountants

Stony Plain Office

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Clearwater County
Consolidated Statement of Financial Position
As at December 31, 2010

	2010	2009 (Restated - Note 14)
	\$	\$
FINANCIAL ASSETS		
Cash (Note 3)	31,412,862	45,884,527
Receivables		
Taxes and grants in place of taxes (Note 4)	625,390	762,551
Trade and other receivables	10,442,324	2,765,560
Land held for resale inventory	1,562,864	956,536
Investments (Note 5)	82,304	78,376
	<u>44,125,744</u>	<u>50,447,550</u>
LIABILITIES		
Accounts payable and accrued liabilities	8,319,385	3,705,310
Deposits	17,500	17,700
Deferred revenue (Note 8)	3,595,297	11,897,569
Vacation payable	317,837	274,527
Wages payable	102,533	226,220
Long-term debt (Note 6)	4,974,344	
	<u>17,326,896</u>	<u>16,121,326</u>
NET FINANCIAL ASSETS	<u>26,798,848</u>	<u>34,326,224</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	359,961,324	338,611,302
Inventory for consumption	3,404,806	3,647,707
Prepaid expenses	277,853	416,697
	<u>363,643,983</u>	<u>342,675,706</u>
ACCUMULATED SURPLUS (Schedule 1, Note 9)	<u>390,442,831</u>	<u>377,001,930</u>

Clearwater County
Consolidated Statement of Operations
For the Year Ended December 31, 2010

	BUDGET (Unaudited)	2010	2009 (Restated - Note 14)
	\$	\$	\$
REVENUE			
Net municipal taxes (Schedule 3)	29,705,715	29,868,699	29,724,711
User fees and sales of goods	1,602,805	722,989	516,794
Government transfers for operating (Schedule 4)	1,309,258	1,286,202	1,367,479
Investment income	512,500	453,467	681,284
Penalties and costs of taxes	60,000	116,431	335,984
Development levies	30,000	29,901	23,482
Licenses and permits	58,600	45,800	38,928
Well drilling taxes	250,000	970,701	589,057
Fines	125,000	156,657	131,577
Rentals	85,100	124,256	89,387
Other	430,025	370,181	847,454
Total Revenue	34,169,003	34,145,284	34,346,137
EXPENSES			
Legislative	431,948	355,748	365,017
Administration	1,921,327	1,601,355	1,451,367
Assessment	538,822	517,595	419,099
Fire, ambulance and protective services	1,981,156	1,503,718	1,705,329
Public works - general	1,200,702	1,137,205	1,374,858
Roads, streets, walks and lighting	7,793,716	7,020,668	7,753,367
Facilities	556,337	564,801	102,372
Water supply and distribution	81,083	67,142	56,852
Wastewater treatment and disposal	129,140	88,357	84,909
Waste management	273,569	273,419	217,787
Airport	26,296	66,902	39,760
Family and community support	6,363,958	5,554,364	336,693
Agricultural services	1,222,365	1,297,946	1,256,197
Land use planning, zoning and development	2,127,478	1,598,792	1,576,698
Parks and recreation	1,008,906	984,836	1,003,066
Culture	387,900	373,449	354,601
Amortization		15,696,559	15,562,108
Total Expenses	26,044,703	38,702,856	33,660,080
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES - BEFORE OTHER	8,124,300	(4,557,572)	686,057
OTHER			
Government transfers for capital (Schedule 4)	27,182,705	22,401,555	10,162,914
Loss on disposal of tangible capital assets		(4,403,082)	(4,668,993)
EXCESS OF REVENUE OVER EXPENSES	35,307,005	13,440,901	6,179,978
ACCUMULATED SURPLUS, BEGINNING OF YEAR (Note 14)	377,001,930	377,001,930	370,821,952
ACCUMULATED SURPLUS, END OF YEAR	412,308,935	390,442,831	377,001,930

**Clearwater County
Consolidated Statement of Cash Flows
For the Year Ended December 31, 2010**

	2010	2009 (Restated - Note 14)
	<u>\$</u>	<u>\$</u>
NET OUTFLOW OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess of revenue over expenses	13,440,901	6,179,978
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	15,696,559	15,562,108
Loss on disposal of tangible capital assets	4,403,082	4,668,993
Non-cash charges to operations (net change):		
Decrease (increase) in taxes and grants in place of taxes	137,161	(104,459)
Decrease (increase) in trade and other receivables	(7,676,764)	2,590,509
Increase in land held for resale inventory	(606,328)	(144,201)
Decrease (increase) in inventory for consumption	242,901	(1,100,698)
Decrease (increase) in prepaid expenses	138,844	(153,946)
Increase in accounts payable and accrued liabilities	4,614,075	2,326,844
Decrease in deposits	(200)	(4,500)
Decrease in deferred revenue	(8,302,271)	(4,063,071)
Increase in vacation payable	43,310	59,340
Increase (decrease) in wages payable	(123,687)	13,582
	<u>22,007,583</u>	<u>25,830,479</u>
CAPITAL		
Acquisition of tangible capital assets	(41,846,903)	(27,396,526)
Sale of tangible capital assets	397,239	307,843
	<u>(41,449,664)</u>	<u>(27,088,683)</u>
INVESTING		
Increase in investments	(3,928)	(3,102)
FINANCING		
Long-term debt issued	5,100,000	
Long-term debt repaid	(125,656)	
	<u>4,974,344</u>	
CHANGE IN CASH DURING THE YEAR	(14,471,665)	(1,261,306)
CASH, BEGINNING OF YEAR	45,884,527	47,145,833
CASH, END OF YEAR	31,412,862	45,884,527

Clearwater County
Consolidated Statement of Change in Net Financial Assets
For the Year Ended December 31, 2010

	2010	2009
	\$	(Restated - Note 14) \$
	<u> </u>	<u> </u>
EXCESS OF REVENUE OVER EXPENSES	13,440,901	6,179,978
Acquisition of tangible capital assets	(41,846,903)	(27,396,526)
Proceeds on disposal of tangible capital assets	397,239	307,843
Amortization of tangible capital assets	15,696,559	15,562,108
Loss on sale of tangible capital assets	4,403,082	4,668,993
	<u>(21,350,023)</u>	<u>(6,857,582)</u>
Acquisition of supplies inventories	(1,250,818)	(1,428,838)
Acquisition of prepaid assets	(277,853)	(416,697)
Use of supplies inventories	1,493,719	328,138
Use of prepaid assets	416,697	262,751
	<u>381,745</u>	<u>(1,254,646)</u>
(INCREASE) DECREASE IN NET DEBT	(7,527,377)	(1,932,249)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>34,326,224</u>	<u>36,258,474</u>
NET FINANCIAL ASSETS, END OF YEAR	<u><u>26,798,848</u></u>	<u><u>34,326,224</u></u>

Clearwater County
Schedule of Changes in Accumulated Surplus
For the Year Ended December 31, 2010
Schedule 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2010 \$	2009 (Restated - Note 14) \$
BALANCE, BEGINNING OF YEAR (Restated - Note 14)	9,745,159	28,645,470	338,611,302	377,001,930	370,821,952
Excess of revenues over expenses	13,440,901	-	-	13,440,901	6,179,978
Unrestricted funds designated for future use	(7,605,903)	7,605,903	-	-	-
Restricted funds used for Operations	40,000	(40,000)	-	-	-
Restricted funds used for Tangible Capital Assets	-	(6,010,835)	6,010,835	-	-
Current year funds used for tangible capital assets	(35,825,198)	-	35,825,198	-	-
Disposal of tangible capital assets	4,789,451	-	(4,789,451)	-	-
Annual amortization expense	15,696,559	-	(15,696,559)	-	-
Change in accumulated surplus	(9,464,190)	1,555,068	21,350,023	13,440,901	6,179,978
BALANCE, END OF YEAR	280,969	30,200,538	359,961,324	390,442,831	377,001,930

Clearwater County
Schedule of Tangible Capital Assets
For the Year Ended December 31, 2010
Schedule 2

	Land	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2010 \$	2009 (Restated - Note 14) \$
COST:							
Balance, Beginning of Year	41,072,496	3,156,602	570,157,836	9,591,947	1,189,277	625,168,158	610,076,904
Acquisition of TCA	1,481,698	2,726,689	36,425,246	1,023,798	189,472	41,846,903	27,396,526
Amortization expense capitalized (2)	-	-	107,930	-	-	107,930	-
Disposal of TCA	-	-	(11,620,508)	(855,937)	(93,081)	(12,569,526)	(12,305,273)
BALANCE, END OF YEAR	42,554,194	5,883,291	595,070,504	9,759,808	1,285,668	654,553,465	625,168,157
ACCUMULATED AMORTIZATION:							
Balance, Beginning of Year (Restated)		(786,777)	(282,830,764)	(2,528,865)	(410,449)	(286,556,855)	(277,754,871)
Annual Amortization		(93,572)	(15,098,770)	(399,061)	(105,156)	(15,696,559)	(16,130,420)
Amortization expense capitalized (2)	-	-	-	(107,930)	-	(107,930)	-
Accumulated amortization on disposals	-	-	7,505,494	215,595	48,114	7,769,203	7,328,436
BALANCE, END OF YEAR		(880,349)	(290,424,040)	(2,820,261)	(467,491)	(294,592,141)	(286,556,855)
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	42,554,194	5,002,942	304,646,464	6,939,547	818,177	359,961,324	338,611,302
2009 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS (Restated)	41,072,496	2,369,824	287,327,072	7,063,082	778,828	338,611,302	

(1) Construction of capital assets in progress totaled \$27,080,834 (2009 - \$7,215,846). These amounts are not being amortized.

(2) Capitalization of the use of construction equipment in construction of engineered structures.

Clearwater County
Schedule of Property and Other Taxes
For the Year Ended December 31, 2010
Schedule 3

	Budget (Unaudited) \$	2010 \$	2009 (Restated - Note 14) \$
	<u> </u>	<u> </u>	<u> </u>
TAXATION			
Real property taxes	10,394,465	10,313,578	10,029,860
Linear, machinery & equipment taxes	34,331,060	34,321,150	34,389,537
Grants in place of property taxes	53,436	54,766	56,416
Special assessments and local improvements	5,800	-	5,775
	<u>44,784,761</u>	<u>44,689,494</u>	<u>44,481,588</u>
REQUISITIONS			
Alberta School Foundation	14,500,000	14,264,812	14,180,311
Red Deer Catholic Regional Division No. 39	166,000	133,146	163,520
Westview Lodge	413,046	422,837	413,046
	<u>15,079,046</u>	<u>14,820,795</u>	<u>14,756,877</u>
NET MUNICIPAL TAXES	<u><u>29,705,715</u></u>	<u><u>29,868,699</u></u>	<u><u>29,724,711</u></u>

Clearwater County
Schedule of Government Transfers
For the Year Ended December 31, 2010
Schedule 4

	Budget (Unaudited) \$	2010 \$	2009 (Restated - Note 14) \$
TRANSFERS FOR OPERATING:			
Federal Government	3,000	4,837	5,486
Provincial Government	1,301,258	1,276,365	1,356,993
Other Local Governments	5,000	5,000	5,000
	<u>1,309,258</u>	<u>1,286,202</u>	<u>1,367,479</u>
TRANSFERS FOR CAPITAL:			
Provincial Government	22,748,827	18,434,989	10,162,914
Federal Government	4,433,878	3,966,566	-
	<u>27,182,705</u>	<u>22,401,555</u>	<u>10,162,914</u>
TOTAL GOVERNMENT TRANSFERS	<u>28,491,963</u>	<u>23,687,757</u>	<u>11,530,393</u>

Clearwater County
Schedule of Consolidated Expenses by Object
For the Year Ended December 31, 2010
Schedule 5

	Budget (Unaudited) \$	2010 \$	2009 (Restated - Note 14) \$
	<u> </u>	<u> </u>	<u> </u>
CONSOLIDATED EXPENSES BY OBJECT			
Salaries, wages and benefits	6,310,297	5,471,443	5,361,350
Contracted and general services	7,984,180	6,323,207	6,751,610
Materials, goods and utilities	3,167,517	3,502,207	3,309,420
Provision for allowances	8,500	24,762	(1,974)
Transfers to other governments	26,296	66,902	39,760
Transfers to local boards and agencies	70,086	70,086	98,142
Transfers to individuals and organizations	8,205,640	7,435,075	2,537,919
Bank charges and short-term interest	1,500	1,727	1,745
Interest on long-term debt	270,687	110,888	-
Amortization of tangible capital assets	-	15,696,559	15,562,108
	<u>26,044,703</u>	<u>38,702,856</u>	<u>33,660,080</u>

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

1. Significant Accounting Policies

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

(a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and changes in financial position of the reporting entity. The entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the County and are, therefore, accountable for the administration of their financial affairs and resources. Jointly controlled organizations are reported to the extent of the County's proportionate share of ownership or control. Included with the municipality are the following:

Rocky Mountain House Airport Commission	50.0%
Clearwater Regional Fire Rescue Services	47.5%

The schedule of taxes levied includes requisitions for education, senior's lodges, 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.

Pursuant to an agreement entered into in 2001, Clearwater County, the Town of Rocky Mountain House and the Village of Caroline established a regional solid waste authority to manage and operate a solid waste system. The County provides a proportionate share of annual funding to the authority, calculated on a per capita basis. No further accounting information for the authority is included in these financial statements.

(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 and 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.

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

1. Significant Accounting Policies (continued)

(c) Use of Estimates

The preparation of financial statements in conformity with Canadian general 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 expenditures 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 cost. Where there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

(e) 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.

(f) Inventories for Resale

Land held for resale is recorded at the lower cost or net realizable value. Cost includes costs for land acquisitions 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 wastewater services, roads, sidewalks and street lighting are recorded as physical assets under the respective function.

(g) Government Transfers

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

Government transfers are recognized in the financial statements as revenue in the period in which the 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.

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

1. Significant Accounting Policies (continued)

(h) Pension Expenditures

The County participates in three multi-employer defined benefit pension plans. Contributions for current and past service pension benefits are recorded as expenditures in the year in which they become due. See Note 11 for details of these pension plans.

(i) Non-Financial Assets

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

	<u>Years</u>
Buildings	10 - 50
Engineered Structures	
Roadway systems	5-80
Water systems	45-75
Wastewater systems	34-75
Machinery and Equipment	5 - 40
Vehicles	10 - 25

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 are also recorded as revenue.

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

1. Significant Accounting Policies (continued)

(i) Non-Financial Assets (continued)

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 valued at the lower of cost or net realizable value with cost determined by the average cost method for gravel and sign inventory and the first in first out method for shop inventory.

2. Changes in Accounting Policies

(a) Nordegg Lot Sales

Under previous policy, sales revenue was deferred until respective purchasers met the construction requirements specified in the sales agreement, and the cost of the properties were maintained within the land held for resale inventory. Under the new policy, implemented in 2010, revenue and cost of sales expenses are recognized at the time of the sale. This method acknowledges the passing of title for the properties from the County to the purchasers when the agreement is signed. The County has an option to repurchase properties not meeting the requirements of the sales agreement at an amount equal to the original purchase price less \$5,000. These repurchased lots are placed back into inventory and sales revenue is charged for the amount paid.

(b) Construction Holdbacks

Holdbacks related to construction progress payments were previously not recognized as liabilities of the County until specifically invoiced by the vendor. Considering that the related amounts are reliably determinable, and payments are likely to ultimately be made, the policy was changed in 2010 to recognize the liability at the time that goods and services related to construction contracts have been received by the County.

These changes have been applied retro-actively. See Note 14 for details of the effects of the related adjustments.

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

3. Cash

	2010	2009
	\$	\$
Cash	9,701,373	41,990,719
Cash equivalents	17,009,082	5,991
Temporary investments	<u>4,702,407</u>	<u>3,887,817</u>
	<u>31,412,862</u>	<u>45,884,527</u>

Cash represents cash on hand and in bank accounts.

Cash equivalents are short-term deposits with original maturities of three months or less.

Temporary investments are represented by redeemable term deposits with original maturity dates greater than three months.

The above amounts include grant funding of \$3,586,547 (2009 - \$11,892,455) which is externally restricted for capital projects.

4. Taxes and Grants in Place of Taxes Receivable

	2010	2009
	\$	\$
Current taxes and grants in place of taxes	498,674	608,097
Arrears taxes	<u>161,270</u>	<u>166,770</u>
	659,944	774,867
Less: Allowance for doubtful accounts	<u>(34,554)</u>	<u>(12,316)</u>
	<u>625,390</u>	<u>762,551</u>

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

5. Investments

	2010	2009
	<u>\$</u>	<u>\$</u>
Equity Shares		
Rocky Credit Union Ltd.	69,403	67,328
Rocky Mountain House Co-op Association Limited	7,500	7,500
Alberta Association of Municipal Districts and Counties	5,331	3,478
Alberta Capital Finance Authority	<u>70</u>	<u>70</u>
	<u>82,304</u>	<u>78,376</u>

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

6. Long-Term Debt

	2010 \$ <hr style="width: 100%;"/>
Tax supported debentures	<u>4,974,344</u>

The current portion of the long-term debt amounts to \$258,912.

Principal and interest repayments are as follows:

	Principal \$	Interest \$	Total \$
	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	<hr style="width: 100%;"/>
2011	258,912	196,705	455,617
2012	269,388	186,229	455,617
2013	280,288	175,329	455,617
2014	291,629	163,988	455,617
2015	303,429	152,188	455,617
Thereafter	<u>3,570,698</u>	<u>757,663</u>	<u>4,328,361</u>
	<u>4,974,344</u>	<u>1,632,102</u>	<u>6,606,446</u>

Debenture debt is repayable to the Alberta Capital Finance Authority and bears interest at the rate of 4.006% per annum and matures in 2025.

Debenture debt is issued on the credit and security of the county at large.

Interest on long-term debt amounted to \$110,888.

The County's total cash payments for interest in 2010 were \$102,153.

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

7. Debt Limits

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

	2010	2009 (Restated - Note 14)
	\$	\$
Total debt limit	51,217,926	51,217,926
Total debt	<u>4,974,344</u>	<u>-</u>
Amount of debt limit unused	<u>46,243,582</u>	<u>51,217,926</u>
Debt servicing limit	8,536,321	8,586,534
Debt servicing	<u>455,617</u>	<u>-</u>
Amount of debt servicing limit unused	<u>8,080,704</u>	<u>8,586,534</u>

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

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

8. Deferred Revenue

	2010	2009
	\$	\$
Transportation grant - Sunchild Road	2,083,471	6,855,339
Municipal Sustainability Initiative (MSI) - Capital Funds	-	4,248,795
Major Community Facility Program (MCFP) grant	732,271	-
Prepaid rent & damage deposits	8,750	5,113
Other grants	<u>770,805</u>	<u>788,322</u>
	<u>3,595,297</u>	<u>11,897,569</u>

Transportation Grants

Received from the Province of Alberta to facilitate the paving of the Sunchild Road. This project will be completed in 2011.

Municipal Sustainability Initiative (MSI)

Grant received from Alberta Municipal Affairs that is earmarked for the Nordegg wastewater project. Funds were used in 2010.

Major Community Facility Program (MCFP)

Grant received for the construction of the recreation facility in Caroline.

Other Grants

Various other provincial grants are recognized as revenue in the year in which the related expenditure is incurred.

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

9. Accumulated Surplus

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

	2010 \$	2009 (Restated - Note 14) \$
Unrestricted surplus	<u>280,969</u>	<u>9,745,158</u>
Restricted reserves:		
Planning and recreation	479,405	459,904
Capital	2,029,954	3,629,954
Operating - designated	446,000	446,000
Nordegg	2,936,665	4,766,768
Tax rate stabilization	4,891,415	3,868,184
Airport	64,500	64,500
Fire - capital	2,759,940	994,644
Disaster	462,274	362,274
Public works - capital	610,000	1,450,000
Paving	7,637,627	7,287,260
Gravel	2,982,953	2,771,953
Resource roads	969,308	1,525,407
Sewer	2,438,622	338,622
Agricultural services	680,000	680,000
Regional fire	11,875	-
Bridge deficit	<u>800,000</u>	<u>-</u>
	<u>30,200,538</u>	<u>28,645,470</u>
Equity in tangible capital assets	<u>359,961,324</u>	<u>338,611,302</u>
	<u>390,442,831</u>	<u>377,001,930</u>

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

10. Salary and Benefits Disclosure

Councilors	Division	2010			2009
		Salary ¹	Benefits and Allowances ²	Total	Total
		\$			\$
Duncan	1	6,405	760	7165	-
Qually	1	26,479	3,417	29,896	39,838
Wymenga	2	35,810	4,556	40,366	34,923
Korver	3	4,882	569	5,451	-
Kowatch	3	14,479	2,446	16,925	29,937
Oliver	4	14,392	3000	17,392	26,573
Vandermeer	4	4,893	453	5,346	-
Bryant	5	32,702	2,661	35,363	38,473
Graham	6	37,609	4,615	42,224	46,220
Alexander	7	39,753	4,774	44,527	46,798
County Manager					
Leaf		164,995	25,542	190,537	185,387

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.

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

11. Pension Plans

(a) Local Authorities Pension Plan

Employees of Clearwater County participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP is financed by 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 County is required to make current service contributions to LAPP of 9.06% of pensionable earnings up to the maximum pensionable earnings under the Canada Pension Plan and 12.53% on pensionable earnings above this amount. Employees of the County are required to make current service contributions of 8.06% of pensionable salary up to the year's maximum pensionable salary and 11.53% of pensionable salary above this amount.

	2010	2009
	<u>\$</u>	<u>\$</u>
Employer Contribution	411,024	320,325
Employee Contribution	<u>370,879</u>	<u>288,901</u>
	<u>781,903</u>	<u>609,226</u>

At December 31, 2009 the Plan disclosed an actuarial deficit of \$4,000,000,000 (2008 - \$4,400,000,000).

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

11. Pension Plans (continued)

(b) Alberta Urban Municipalities Association Apex Supplementary Pension Plan

Certain employees of the county are eligible to participate in the Alberta Urban Municipalities Association APEX Supplementary Pension Plan (APEX), a multi-employer pension plan. This plan provides defined pension benefits to employees based on their length of service and rate of pay. The county began participating on this plan in 2010.

	2010
	\$
Employer Contribution	3,742
Employee Contribution	<u>3,118</u>
	<u>6,860</u>

As this is a multi-employer pension plan, the employer contribution represents the County's pension benefit expense. No pension liability for this type of plan is included in the County's financial statements. The most recent valuation as at December 31, 2007 indicates a surplus of \$1.091 million for basic pension benefits.

(c) Alberta Urban Municipalities Association Municipal Supplementary Executive Retirement Plan

Certain employees of the County are eligible to participate in the Alberta Urban Municipalities Association MuniSERP pension plan, a multi-employer pension plan. This plan provides defined pension benefits to employees based on their length of service and rate of pay. The County began participating in this plan in 2010.

	2010
	\$
Employer Contribution	<u>10,324</u>

As this is a multi-employer pension plan, these contributions represent the County's pension benefit expense. No pension liability for this type of plan is included in the County's financial statements.

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

12. Financial Instruments

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

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

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

13. Commitments

(a) Gravel Pit Reclamation Obligation

The County owns gravel pits and is responsible for reclamation costs related to those pits under Alberta environmental law. These costs are expected to be incurred over the life of the pit. The estimated reclamation obligation has not been determined by the County as the information is not reasonably estimable at this time. As a result, no obligation liability has been recorded in these financial statements.

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

14. Prior Period Adjustments

The County has restated its 2009 figures to reflect the retro-active adjustments of two accounting errors as well as two changes in accounting policy.

The first adjustment relates to a miscalculation of amortization for engineered structures. The estimated useful lives of these assets exceeded the values stated in policy, resulting in an understatement of amortization of \$24,709 in 2009, and \$568,311 in 2008 and prior years.

The second adjustment relates to the inclusion of used signs in ending inventory which is contrary to County policy. This resulted in an overstatement of inventory for consumption of \$57,689 at December 31, 2009.

The third adjustment relates to the change in accounting policy regarding the timing of revenue recognition for Nordegg lot sales as described in Note 2(a). Accumulated surplus, beginning of year has increased by \$3,403,585 while user fees and sales of goods decreased by \$1,231,042. Land held for resale inventory decreased by \$996,865, deferred revenue decreased by \$3,734,563, and land use planning, zoning and development expenses decreased by \$313,085.

The fourth adjustment relates to the change in accounting policy regarding the timing of liability recognition for construction holdbacks as described in Note 2(b). Tangible capital assets and accounts payable and accrued liabilities both increased by \$504,140, while government transfers for capital increased by \$252,070.

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2010

14. Prior Period Adjustments (continued)

The combined effects of these adjustments are as follows:

	As Previously Reported	Reclass- ification	Prior Period Adjustments	As Restated
	\$	\$	\$	\$
Land held for resale inventory	1,953,401	-	(996,865)	956,536
Accounts payable & accrued liabilities	3,719,617	(518,447)	504,140	3,705,310
Deferred revenue	15,632,131	-	(3,734,562)	11,897,569
Tangible capital assets	338,700,182	-	88,880	338,611,302
Inventory for consumption	3,705,396	-	(57,689)	3,647,707
User fees & sales of goods	1,747,087	749	(1,231,042)	516,794
Roads, streets, walks & lighting	7,695,678	-	57,689	7,753,367
Land use planning, zoning & development	1,889,783	-	(313,085)	1,576,698
Amortization	15,537,399	-	24,709	15,562,108
Government transfers for capital	10,249,631	(338,787)	252,070	10,162,914
Accumulated surplus, beginning of year	367,986,680	-	2,835,272	370,821,952
Accumulated surplus, end of year	374,915,057	(116)	2,086,989	377,001,930

15. Comparative Figures

Certain comparative figures have been reclassified to conform with the current method of presentation. Comparative figures were audited by another firm of chartered accountants.

16. Approval of Financial Statements

The financial statements were approved by Council and Management.

Agenda Item

Date: **April 26, 2011**
Item: **Eckville Parade**
Prepared by: **Tyler McKinnon**

Background:

A representative from the Eckville Parade Committee has invited Clearwater County Council to participate in their upcoming parade, which will be held in conjunction with the rodeo on Saturday June 4, 2011. The parade is scheduled from 12:00 noon to 12:30 pm.

A copy of Council's "Councillor and Board Reimbursement Policy" has been attached for your information. This policy authorizes all Councillors to participate in the Rocky Rodeo parade, Caroline Rodeo parade and Rocky Parade of Lights. Additionally, the policy also authorizes the Reeve or designate to participate in the Ponoka Stampede parade and the Westerner Days parade. Attendance at all other community events is to be considered on a case by case basis.

In addition to Councilor attendance costs, there will be expenses incurred around staff time for preparing the float, transporting it to and from Eckville and driving it in the parade. Staff time for this is estimated at two staff for roughly 4.5 hours. Public Works has historically provided staff to prepare and drive the float on the day of parades and Public Works staff have noted that the average summer student wage is \$18/hour so staff costs on the day of would be roughly (2 staff x 4.5 hours x \$18 = \$162) assuming availability of summer staff for the parade. Parade costs would be covered from Council's Corporate Services budget.

The staging time for the parade is scheduled from 11:00 am to noon at the Eckville School Grounds, with the parade starting at noon, rain or shine. At this point we are looking for Council's feedback with respect to Councillor attendance at this event.

Recommendation

That Council provide direction around attendance at the 2011 Eckville parade

Clearwater County

COUNCIL AND BOARD REIMBURSEMENT

EFFECTIVE DATE: January 1, 2011

SECTION: Administration

POLICY STATEMENT:

To provide a fair and equitable means of reimbursing Council and Members at Large for their time, travel and subsistence while attending meetings, conferences, training seminars and other out of area municipal business events.

DEFINITIONS:

"Meeting": within the context of this Policy the term meeting shall include: Council meetings, Special Council meetings, Committee meetings as well as – when requested by the Municipal Manager, or a Department Head – meetings between councillors and County staff.

PROCEDURE:

Council Rates

1. Council remuneration will be, for time spent while traveling to or from a meetings and while in attendance at a meeting on the basis of the following rates and time sections:
 - a) \$140.00 - First Four Hours
 - b) \$112.00 - Second Four Hours
 - c) \$112.00 - Third Four Hours
 - d) \$254.00 - Maximum payable for any regular Council Meeting.

For clarity, any meeting or number of meetings that include more than one portion of the above times sections (i.e. meetings in excess of four hours), a councillor is entitled to combined remuneration for each time section involved. The maximum paid in any single day will therefore be \$366.00. Councillors are expected to exercise discretion when applying for remuneration for meetings that include one time section and extend into another time section in a minor fashion.

2. Other expenses associated with a councillor's attendance at meetings will be paid in accordance with Travel and Subsistence for Staff and Council Policy.
3. In addition to meeting, travel and subsistence fees, each councillor will be paid \$550.00 per month to compensate for time spent on such matters as meeting preparation, telephone calls and individual meetings with electors.
4. Council remuneration associated with convention attendance will be for time spent while traveling to or from a convention location and while in attendance during the formal convention sessions on the basis of the following rates and time sections:

- a) \$140.00 - First Four Hours
- b) \$112.00 - Second Four Hours
- c) \$112.00 - Third Four Hours

For clarity, time incurred for travel to or from the convention location and attendance at the formal convention sessions that include more than one portion of the above times sections in excess of four hours, a councillor is entitled to combined remuneration for each time section involved. However, the maximum honorarium paid in any single day to a councillor or committee member will be \$366.00.

For example, a councillor drives to a seminar in Edmonton from Rocky Mountain House leaving the night before the seminar begins as the seminar starts at 8:00 the next morning. The seminar ends at 4:00 p.m. the following day. At conclusion of the seminar the councillor would be entitled to \$140.00 associated with travel the night before the seminar. The councillor would also be entitled to another \$140.00 relating to the first four hours of his/her attendance at the seminar; another \$112.00 associated with the second four hours of the seminar; and, a third four hours associated with the return travel time to Rocky Mountain House.

5. Councillors are authorized to attend special meetings associated with a Council appointed committee without Council approval. However, to the greatest extent possible, councillors should receive prior approval of Council for attendance at any other special meeting a councillor may wish to attend (e.g. community group meeting). However, Council recognizes that situations may preclude a councillor from advising Council of a meeting prior to his or her attendance. In such cases the Councillor is to seek Council's approval for his/her attendance prior to the councillor submitting his/her remuneration sheet.
6. Councillors and Committee members will be reimbursed for other incurred expenses in accordance with the Travel and Subsistence for Staff and Council Policy.
7. If a spouse accompanies a councillor to a convention, the Municipality will cover the spousal registration fee, banquet tickets, and approved travel expenses.

Reeve Rates

1. In addition to the above policies, it is recognized that the Reeve will receive additional requests with respect to meetings with federal, provincial, municipal and/or community organizations, representatives or officials. The Reeve is authorized to attend such meetings at his/her discretion without Council authorization and to receive remuneration in accordance with this policy for that attendance. To the greatest extent possible, the Reeve should endeavor to inform Council of these meetings prior to his/her attendance.
2. The Reeve will be paid \$850.00 per month to allow for his extra administrative duties such as cheque signing, bylaw signing, contract signing, etc.

Boards and Committee Rates

1. Members at large appointed to the municipal library boards, the Caroline Family and Community Support Services Board, and the recreation boards will be paid \$490.00 per annum as compensation for mileage and out-of-pocket expenses.
2. The member at large to the Parkland Regional Library Board will be paid \$562.00 per annum as compensation for mileage and out-of-pocket expenses.
3. The member at large to the Alberta Sports Council will be paid \$842.00 per annum as compensation for mileage and out-of-pocket expenses.
4. Member at large appointees to the Agricultural Service Board, Assessment Review Board, Municipal Planning Commission and the Environmental Subdivision and Development Appeal Board, will be paid at the councillor remuneration rates established in this policy and expense rates in the Travel and Subsistence for Staff and Council policy.

Community Event Attendance

1. All Councillors are authorized to participate in the Rocky Rodeo Parade, Caroline Rodeo Parade and Rocky Parade of Lights. In addition to this, the Reeve or designate is authorized to participate in the Ponoka Stampede Parade and Westerner Days Parade.
2. With the exception of the aforementioned parades, attendance at any other community event will be considered by Council on a case by case basis.
3. Council remuneration associated with approved community event attendance will be for time spent while traveling to or from a convention location and while in attendance during the formal convention sessions on the basis of the following rates and time sections:
 - a) \$140.00 - First Four Hours
 - b) \$112.00 - Second Four Hours

To a maximum of eight hours (or \$252.00) per day.

General

1. Per Diem sheets are to be filled out monthly by each councillor and delivered to the Finance and Admin. Manager or Payroll Administrator after the end of each month and at least three working days prior to the first Council meeting. Per Diem sheets received after this date will not be processed for payment until the following month. Administration will include copies of the completed per diem sheets in the following Council Agenda.
2. Council remuneration rate increases will correspond to the cost of living adjustments received by staff each year (rounded to the nearest dollar).
3. This policy replaces Council's policy "Meeting Rates for Council and Board Appointments"

Council

Agenda Item

REPORT

Date: April 26, 2011
TO: Ron Leaf, CAO
FROM: Cammie Laird – Regional Fire Chief
CRFRS – Clearwater Regional Fire Rescue Services
Item: Change to regional staff structure

BACKGROUND:

The current 3.8 regional staff positions have been in place for the past two plus years. This time has allowed our team to develop these roles and discover our efficiencies and areas where improvements can be realized. The recent staff change with our Regional Deputy Chief vacating his position has afforded our team to review and consider alternate staff organizational structures which may be a more effective and efficient model.

DISCUSSION:

The Regional Fire Chief has made recommendation to the CRFRS Committee to change the rank structure of the Training / Prevention Officer from and Assistant Chief to a Deputy Chief status. The intent of this change is to create a simplified and equitable structure, which affords some additional efficiency. This change will create a salary only position, with one extra week of vacation in lieu of overtime. The primary advantage to this proposal is to reduce the potential budget spikes that overtime can create. Overtime in emergency services industry is especially difficult to manage due to the random nature of incidents. A secondary advantage is to create equity between the two lower ranking regional staff positions. Each of these positions report directly to the Regional Fire Chief for direction so there are no reporting line issues. Finally this would ensure that the Training / Prevention Officers position is at a higher rank than our Station Officers. The CRFRS Committee supported this change and recommended it be brought forward to the respective Councils as an information item.

BUDGET IMPLICATIONS:

There should be no budget implications as we currently carry close to equivalent salary budget for both positions to cover any potential overtime for the Training / Prevention Officer position.

RECOMMENDATIONS:

That Council approve the following resolution;

1. Moved by _____ that Council accepts the change in CRFRS staff structure as presented.

Agenda Item

Date: April 26, 2011

Item: **Public Hearing 11:00 A.M.**

Application No. 01/11 to amend the Land Use Bylaw

For the redesignation of 6.69 acres described as Plan 962-1321, Block 1, Lot 6, PT NW 05-40-09-W5

From Country Residence Agriculture District "CRA" to Country Residence District "CR" for the purpose of splitting the existing parcel into three parcels

Dale Blake

Prepared by: Marilyn Sanders

Background:

The subject land is located approximately 15 miles west of the Town of Rocky Mountain House in the "Horburg" area. Dale Blake holds title to Lot 6, Block 1, Plan 962-1321 containing 6.69 acres and presently zoned Country Residence Agriculture District "CRA". The subject parcel is one of the 17 existing acreage lots in the Horburg area. In addition, the "Nelson Outline Plan" approved by Council in 1999, provides for the creation of 20 additional country residential parcels (CR & CRA) on the property northeast of the subject lands. Back in 2001, Council authorised Parkland Community Planning Services to undertake preliminary work on an Area Structure Plan for Horburg. The work resulted in the creation of a future land use strategy map that was never officially adopted as the project was put on hold due to other priorities. This map recognized the potential for further subdivision of some of the existing Country Residence Agriculture District "CRA" lots into "CR" lots. The subject lands were identified through this project as having potential for further subdivision. The land use strategy also recognizes the potential for future multi-lot country residential subdivision in the Horburg area.

The application is for the redesignation of all of the 6.69 acre parcel lying south of the main access road into the area from the Country Residence Agriculture District "CRA" to the Country Residential District "CR" for the purpose of splitting the lot into 3 parcels. High Country Surveys have prepared a proposed subdivision plan showing the configuration of the 3 lots. The proposal would see 2 new vacant parcels to be created southwest of the existing building site.

Planning Direction:

The Municipal Development Plan (2010) Rural Residential goals and policies adopted outline the opportunities for subdivision potential in the County. One of the goals is to promote rural residential development that contributes to a sustainable settlement pattern. The unadopted Horburg Area Structure Plan Land Use Strategy Map identifies the settlement pattern contemplated at the time the strategy map was prepared.

Municipal Development Plan (2010) Policy 6.2.10 states that a traditional multi-lot rural residential subdivision may be approved only on lands within:

- (a) the Ferrier-Garth Area Structure Plan;
- (b) the Law Area Structure Plan;
- (c) the Nordegg Development Plan;
- (d) a residential outline plan approved by the County prior to the adoption of the Municipal Development Plan (2010);
- (e) any land designated in the Land Use Bylaw as Country Residence District or Country Residence Agriculture District prior to the adoption of the Municipal Development Plan (2010); and
- (f) a plan adopted pursuant to policy 6.2.21.

Policy 6.2.11 requires traditional country residential parcels with individual private services to be a minimum of 0.91 hectares (2.25 acres) and a maximum of 1.46 hectares (3.6 acres).

This proposal appears to be consistent with Goal 6.1.3 of the MDP regarding a sustainable settlement pattern however the future Land Use Strategy prepared in 2001 is not an officially approved Area Structure Plan or Outline Plan. The 2.23 acre parcel sizes proposed are slightly less than the minimum required in Policy 6.1.11 of the MDP of 2.25 acres.

Policy 6.2.21 of the MDP states that Clearwater County may undertake or require to be undertaken a study of an area considered to have potential for rural residential development. The study shall:

- (a) assess the potential for rural residential development;
- (b) identify the form or forms of residential subdivision that may be appropriate, including parcel sizes and the methods of water and wastewater services required; and
- (c) if the study recognizes that forms of residential development may be appropriate, recommend the type of statutory or non-statutory plan that should be used to implement the recommendations of the study and the additional forms of public consultation to be used in the preparation of the plan.

First Reading:

At the regular Council meeting held on February 22, 2011, Council reviewed and gave first reading to Bylaw 934/11. As required by legislation, notice of today's Public Hearing was advertised in the local newspapers and comments were invited from the adjacent landowners and referral agencies.

Upon consideration of the representations made at the Public Hearing, Council will consider whether or not to grant second and third readings to Bylaw 934/11. If second and third readings are granted, an application for subdivision may then be submitted to the subdivision approving authority (Municipal Planning Commission).



CLEARWATER COUNTY

Application for Amendment to the Land Use Bylaw

Application No. 11/01
#19 HORBURG DRIVE

I / We hereby make application to amend the Land Use Bylaw.

APPLICANT: DALE BLAKE

ADDRESS & PHONE: SITE 147, Box 2, RR #4 Rocky MTN HOUSE T4T 2A4

REGISTERED OWNER: SAME

ADDRESS & PHONE: —

AMENDMENT REQUESTED:

- CHANGE OF LAND USE DISTRICT FROM: CRA TO: CR
 LEGAL DESCRIPTION OF PROPERTY: PT NW 1/4; Sec. 05 ; Twp. 40 ; Rge. 09 .; W5M
 OR: LOT: 6, BLOCK 1, REGISTERED PLAN NO.: 962-1321
 OR: CERTIFICATE OF TITLE NO.: — (Site Plan is attached)
 SIZE OF AREA TO BE REDESIGNATED: 6.69 (Hectares ~~Acres~~)

2. REVISION TO THE WORDING OF THE LAND USE BYLAW AS FOLLOWS:

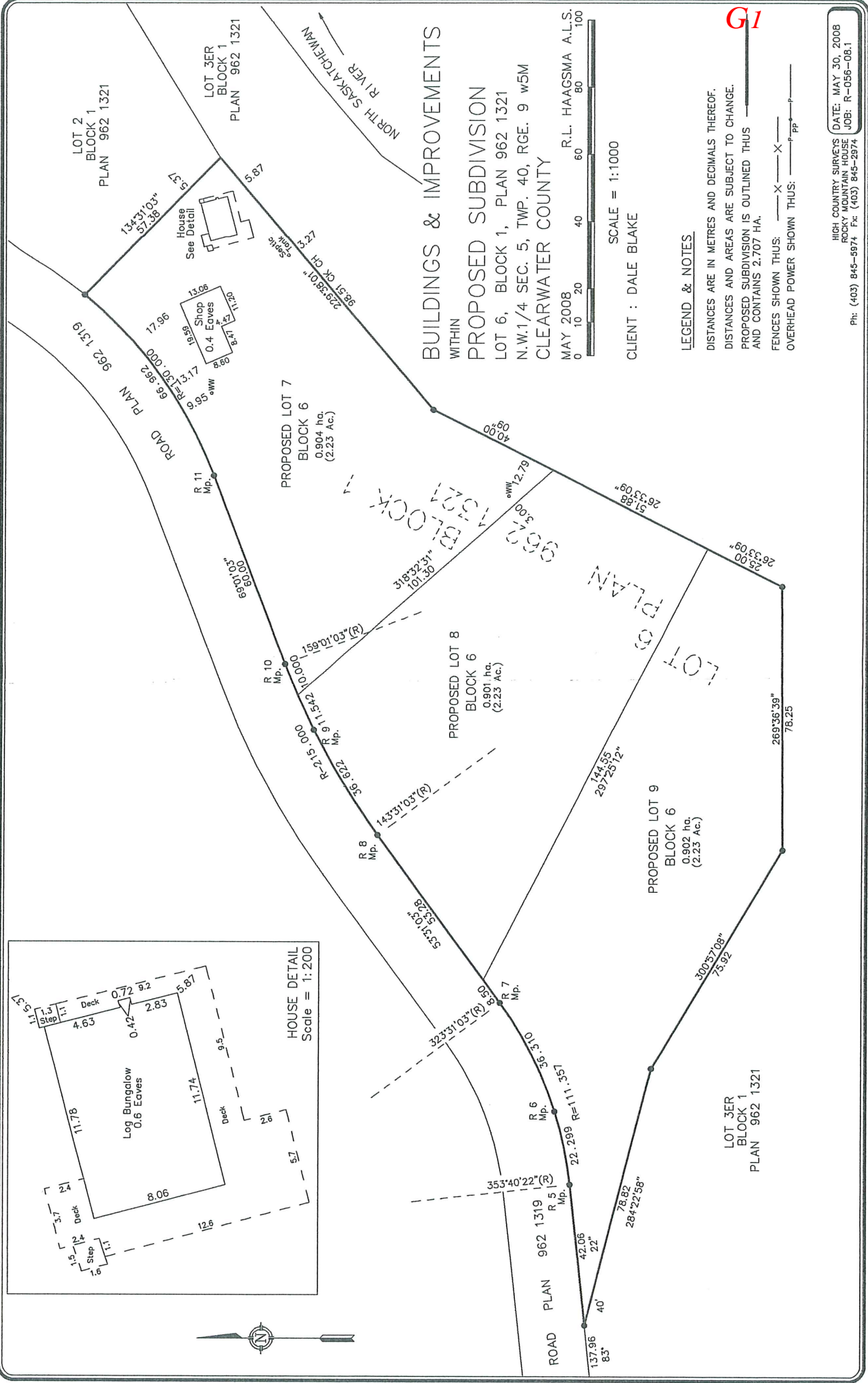
AMEND LAND USE DISTRICT TO ALLOW FOR
SPLITTING THE EXISTING PARCEL INTO 3 LOTS PER.
CONCEPT PLAN FOR HORBURG AREA.

3. REASONS IN SUPPORT OF APPLICATION FOR AMENDMENT:

- EXCELLENT LOCATION FOR RESIDENTIAL/RECREATIONAL PARCELS
- BETTER USE OF EXISTING LAND BASE - SOILS ARE NOT CONDUCIVE TO FORAGE GROWTH FOR HORSES ON A CRA PARCEL - YEAR ROUND FEEDING.
- CONSISTENT WITH AREA DEVELOPMENT - LOTS CONVERTING FROM CRA TO CR.

DATE: JANUARY 27, 2011 APPLICANT'S SIGNATURE [Signature]
APPLICATION FEE OF 500.00 DATE PAID: JANUARY 27, 2011 RECEIPT NO. 70173

[Signature]
SIGNATURE OF DEVELOPMENT OFFICER
IF FEE RECEIVED



BUILDINGS & IMPROVEMENTS
 WITHIN
PROPOSED SUBDIVISION
 LOT 6, BLOCK 1, PLAN 962 1321
 N.W.1/4 SEC. 5, TWP. 40, RGE. 9 W5M
 CLEARWATER COUNTY

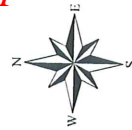
MAY 2008
 R.L. HAAGSMA A.L.S.

SCALE = 1:1000
 CLIENT : DALE BLAKE

LEGEND & NOTES

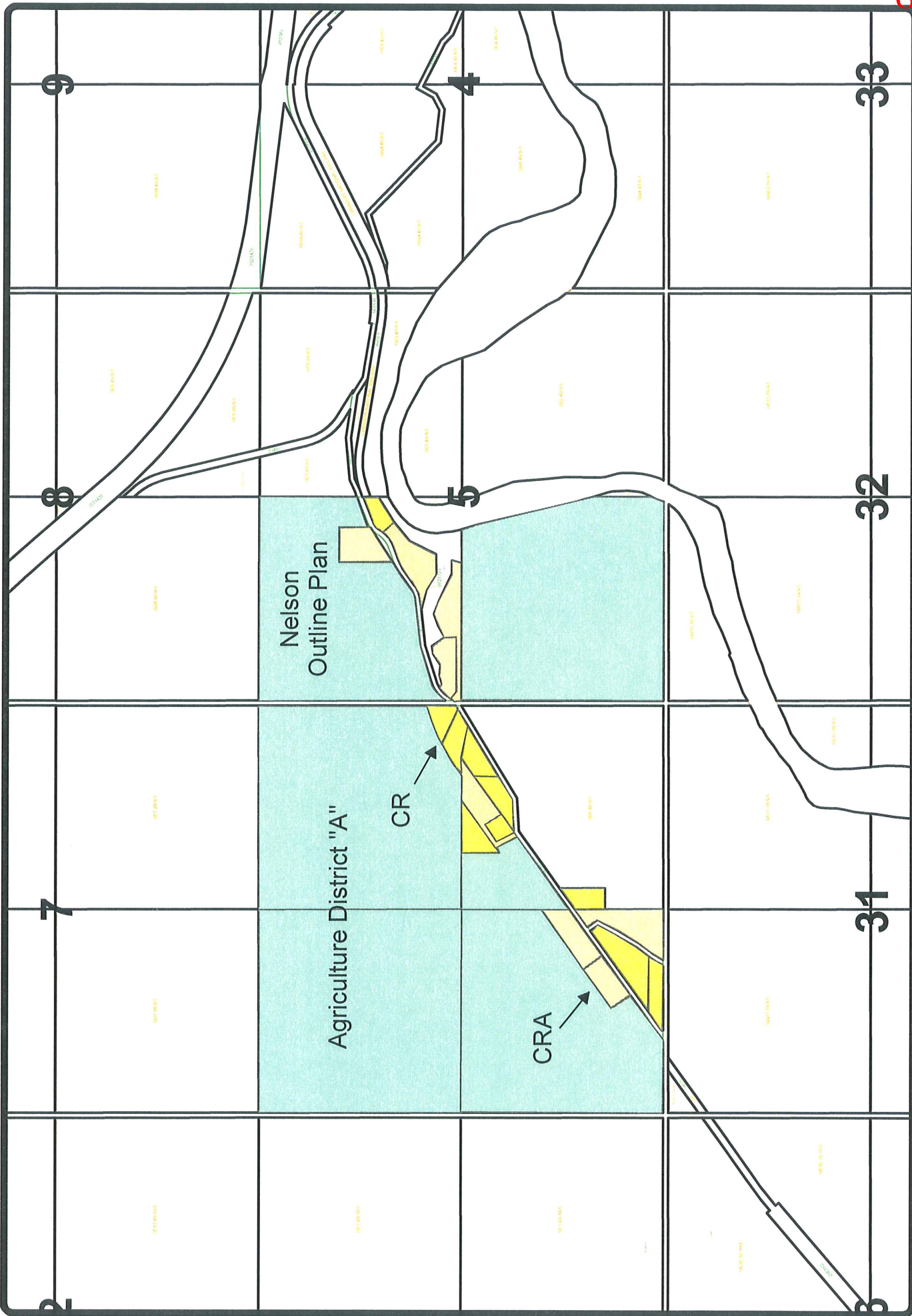
DISTANCES ARE IN METRES AND DECIMALS THEREOF.
 DISTANCES AND AREAS ARE SUBJECT TO CHANGE.
 PROPOSED SUBDIVISION IS OUTLINED THUS
 AND CONTAINS 2.707 HA.
 FENCES SHOWN THUS: — X — X — X —
 OVERHEAD POWER SHOWN THUS: — P — P —





1:20,000

Horburg - Land Use Districting as of Jan 2011



7

8

9

Agriculture District "A"

Nelson Outline Plan

CRA

CR

5

4

31

32

33

2

3

NW 05-40-09-W5

Area Subject to Application
Redistrict 6.69 +/- acres
From Country Residence Agriculture
District "CRA"
To Country Residence District "CR"

Horburg Road (Road Plan 6241-BM)

North Saskatchewan River



Application #01/11 to Amend the Land Use Bylaw
Redistrict 6.69 acres +/-
All of Plan 962-1321, Blk 1, Lot 6, PT NW 05-40-09-W5M
From Country Residence Agriculture District "CRA"
To Country Residence District "CR"
Dale Blake



BYLAW NO. 934/11

A Bylaw of Clearwater County, in the Province of Alberta, for the purpose of amending the Land Use Bylaw, being Bylaw No. 714/01.

PURSUANT to the Authority conferred upon it by the Municipal Government Act, Revised Statutes of Alberta, 2000, Chapter M-26 and amendments thereto, and;

WHEREAS, a Council is authorized to prepare, to adopt, and to amend a Land Use Bylaw to regulate and control the use and development of land and buildings within the Municipality;

WHEREAS, the general purpose of the Country Residence District "CR" is to accommodate country residences while not permitting any agricultural pursuits.

NOW, THEREFORE, upon compliance with the relevant requirements of the Municipal Government Act, the Council of the Clearwater County, Province of Alberta, duly assembled, enacts as follows:

That all of Plan 962-1321, Block 1, Lot 6 in the NW 05-40-09-W5, as outlined in red on the attached Schedule "A" be redesignated from Country Residence Agriculture District "CRA" to Country Residence District "CR"

READ A FIRST TIME this 22nd day of FEBRUARY A.D., 2011.

REEVE

MUNICIPAL MANAGER

PUBLIC HEARING held this _____ day of _____ A.D., 2011.

READ A SECOND TIME this _____ day of _____ A.D., 2011.

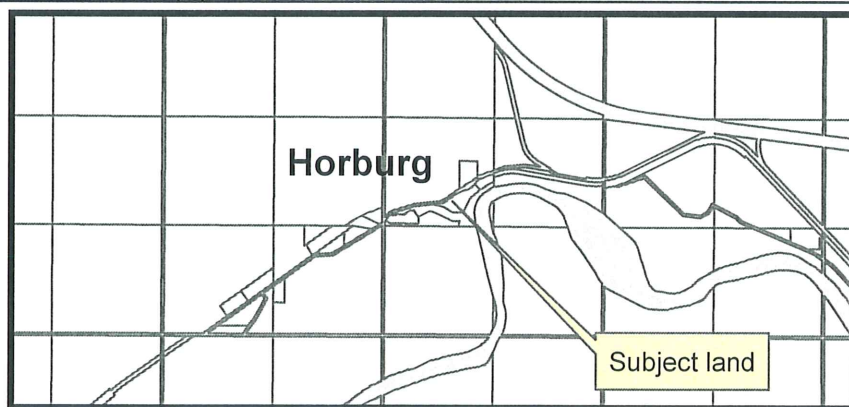
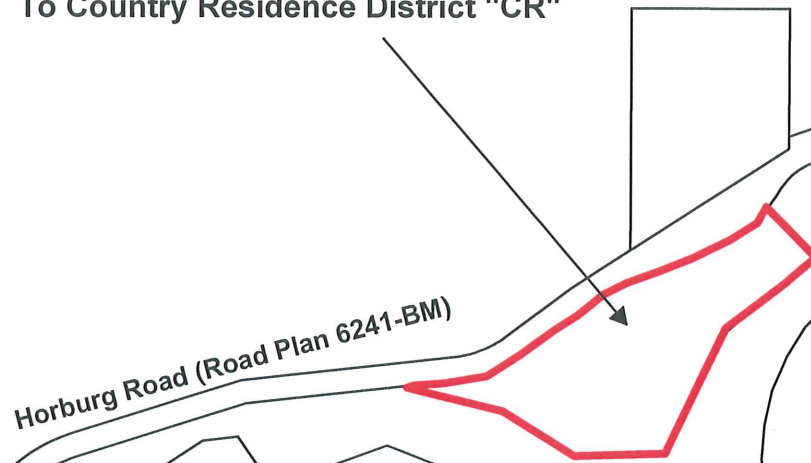
READ A THIRD AND FINAL TIME this ___ day of _____ A.D., 2011.

REEVE

MUNICIPAL MANAGER

NW 05-40-09-W5

Area Subject to Application
Redistrict 6.69 +/- acres
From Country Residence Agriculture
District "CRA"
To Country Residence District "CR"



Bylaw No. 934/11
Schedule "A"

Application #01/11 to Amend the Land Use Bylaw
Redistrict 6.69 acres +/-
All of Plan 962-1321, Blk 1, Lot 6, PT NW 05-40-09-W5M
From Country Residence Agriculture District "CRA"
To Country Residence District "CR"
Dale Blake

