

CLEARWATER COUNTY COUNCIL AGENDA
September 12, 2017
9:00 AM
Council Chambers
4340 – 47 Avenue, Rocky Mountain House, AB

9:30 am Delegation: Shirley Evans, President - Confluence Society Heritage Society

A. CALL TO ORDER

B. AGENDA ADOPTION

C. CONFIRMATION OF MINUTES

1. August 22, 2017 Regular Meeting Minutes

D. PUBLIC WORKS

1. Caroline RV Septic Station
2. Signage Request for Greenwood Way Subdivision

E. AGRICULTURE SERVICES & LANDCARE

1. Income Tax Changes for Agriculture and Other Businesses

F. COMMUNITY & PROTECTIVE SERVICES

1. 9:30 am Delegation: Confluence Heritage Society

G. CORPORATE SERVICES

1. Appointment of Auditor
2. Acceptance of Hybrid Centralized Assessment Model
3. Summary of Clearwater Broadband Foundation Legal Opinion and Administrative Recommendations
4. 2018 Council Compensation

H. MUNICIPAL

1. Modernized Municipal Government Act (MMGA) Regulation Review – Round 2 Posting

I. INFORMATION

1. CAO's Report
2. Public Works Director's Report
3. Councillor's Verbal Report
4. Accounts Payable Listing
5. Councillor Remuneration

J. IN CAMERA*

1. Administrative Report – Land

* For discussions relating to and in accordance with: a) the Municipal Government Act, Section 197 (2) and b) the Freedom of Information and Protection of Privacy Act, Section 24 (1)(a) and (c).

K. ADJOURNMENT

TABLED ITEMS

<u>Date</u>	<u>Item, Reason and Status</u>
06/13/17	213/17 identification of a three-year budget line for funding charitable/non-profit organizations' operational costs pending review of Charitable Donations and Solicitations policy amendments.
06/13/17	227/17 commenting and/or recommending amendments on the revised preliminary draft Clearwater – North Rocky Major Area Structure Plan pending Councillors individual review.
08/22/17	321/17 first reading of Bylaw 1031/17 to amend the Land Use Bylaw for Application #02/17, pending further information from the Development Officer and/or Applicant, as per Land Use Bylaw #931/11, Section 12.2 'Amending Bylaw Process', Item 2(d).



AGENDA ITEM

PROJECT: Caroline RV Septic Station		
PRESENTATION DATE: September 12, 2017		
DEPARTMENT: Public Works	WRITTEN BY: Ron Leaf	REVIEWED BY: Ron Leaf
BUDGET IMPLICATION: <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation		
LEGISLATIVE DIRECTION: <input checked="" type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) <input type="checkbox"/> County Bylaw or Policy (cite)		
STRATEGIC PLAN THEME: Well Governed and Leading Organization	PRIORITY AREA: Advocate in the best interests of our community and region.	STRATEGIES: 2.5.1
RECOMMENDATION:		
<ol style="list-style-type: none"> 1) That the operations of the Caroline RV station remain the responsibility of the Village of Caroline Council and its Administration. 2) That County and Village Administrations continue to discuss options with respect to including the Caroline Campground in future County campground contracts. 		

BACKGROUND:

During their August 22, 2017 meeting County Council requested that County Administration meet with Village Administration to discuss public concerns received by County Councillors with respect to the operations and fees associated with the Village of Caroline's RV septic station.

On August 24th, Marshall Morton and I met with Melissa Beebe, Village CAO, at which time Marshall and I were informed of the following:

- The septic station is located at the Museum/Village Campground located north of Highway 54 at the eastern boundary of the Village. The property is owned by the Village.
- The septic station is connected to a 9 m³ tank. The septic station was designed to accommodate the disposal needs of users of the Village's campground, it was not designed to accommodate the disposal needs of the community residents or the general public.
- Village staff currently manage the campground including the septic tank. The hours of operation have been set to limit the amount of staff time associated with emptying the septic tank and the \$20 disposal fee is set to attempt to recover staff and operational costs associated with disposal.

- The current location of the septic tank in relation to the Village's sewer lines precludes a cost-effective solution. Both Administrations agree that construction of a new RV septic station is the preferred long-term solution.
- The Village's engineering firm is currently undertaking a review of the Village's lagoon and wastewater systems. Both Administrations agree that construction of a new RV septic station should be considered in the context of the Village's broader wastewater management plans.
- Additionally, the Administrations discussed the potential of including the Village's campground when the County tenders the operation of the Clearwater campground (approx. .5 km east of Clearwater Store). The nature and term of the campground contracts is anticipated to be discussed with Council in 2018.



AGENDA ITEM

PROJECT: Signage Request for Greenwood Way Subdivision		
PRESENTATION DATE: September 12th, 2017		
DEPARTMENT: Public Works	WRITTEN BY: Kate Reglin	REVIEWED BY: Kurt Magnus/Marshall Morton/ Ron Leaf
BUDGET IMPLICATION: <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation		
LEGISLATIVE DIRECTION: <input type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) <input checked="" type="checkbox"/> County Bylaw or Policy (cite) Informational Signs Policy		
STRATEGIC PLAN THEME: Well Governed and Leading Organization.	PRIORITY AREA: Provide levels of service that balance community need with organizational capacity.	STRATEGIES: Undertake reviews to determine types and levels of service and assets provided by Council, aligned with community need, to evaluate service quality.
ATTACHMENT(S): a.) Map of Subdivision & Subject Road, b.) Clearwater County Informational Signs Policy		
RECOMMENDATION: <ol style="list-style-type: none"> Council uphold its current policy on 'Informational Signs' in relation to who pays for the sign; or Council direct the administration to amend Councils Informational Sign Policy to reflect that Council will pay for these signs to be installed. 		

BACKGROUND:

Clearwater County Administration recently received a request to have an informational sign installed within Greenwood Way Subdivision, located at NW 33-35-06-W5M. The request is for a sign prohibiting the use of **engine retarder brakes**. In addition, the landowner has requested that Clearwater County cover the cost for the informational sign. The individual feels it is a benefit to all four residents within the subdivision, and, as such, that it be at the expense of the County.

Below is a summary of the reasoning behind the request as per the resident's email:

"There are signs that read no engine retarders in cities and neighborhoods where peoples homes are."

"We are looking into posting signs so rules can be enforced."

The roadway is approximately 150 meters long and, currently, has a 50% road ban which is applicable year-round.

Administration will follow up with the landowner following the decision by Clearwater County Council.



Clearwater County

INFORMATIONAL SIGNS

EFFECTIVE DATE: August 14, 2007

SECTION: Public Works

POLICY STATEMENT:

To provide direction on the installation of informational signs.

PROCEDURE:

1. Requests for installation of different types of informational signs can require either the approval of the Public Works Department or the Council as shown below. Responsibility for the installation costs is also outlined:

<i>Type</i>	<i>Installation Cost</i>	<i>Approval Required</i>
Children Playing	Applicant	Council
Deaf/Blind Children	County	Public Works
Hidden Approach	County	Public Works
Deer Crossing	County	Council
Stock Crossing	Applicant	Council
Stock at Large	Applicant/County	Council
Engine Brakes	Applicant	Council

2. If a sign is considered to be to the benefit of the entire community (such as a "Children Playing" sign at a ball diamond), no costs will be borne by the applicant.
3. Requests for signs will only be considered on municipal public roads.
4. The County will encourage any new requests for stock crossing signs to use a portable sign instead.
5. All maintenance costs for public signs are to be covered by the County.
6. Any existing signs, which are no longer required, need approval from Council before their removal.
7. The cost of the 'Stock at Large' signage will be the responsibility of whoever installs the cattle guard.

8. Council may approve the installation of Engine Brake Signs. These signs will read “Please use discretion utilizing engine brakes between the hours of 10:00pm – 6:00 am”. Criteria utilized for evaluating if a sign will be installed will include but not be limited to the following:
 - a) Large Truck Volumes
 - b) Number of Residences in Proximity to Intersection
 - c) Proximity of Residence to Roadway
 - d) Characteristic changes of the road/intersection
 - e) Historical information on Road/intersection – If the road historically had high truck volumes and a residence was constructed beside this road a sign may not be approved for installation.



AGENDA ITEM

PROJECT: Income Tax Changes for Agriculture and Other Businesses		
PRESENTATION DATE: September 12, 2017		
DEPARTMENT: Ag. Services and Landcare	WRITTEN BY: Matt Martinson	REVIEWED BY: Ron Leaf
BUDGET IMPLICATION: <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation		
LEGISLATIVE DIRECTION: <input checked="" type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) <input type="checkbox"/> County Bylaw or Policy (cite)		
STRATEGIC PLAN THEME: 1 Managing our growth	PRIORITY AREA: 1.3 Generate an innovative local economy	STRATEGIES: 1.3.5 Monitor growth of businesses and respond to trends impacts and demands
ATTACHMENT(S): 1. Letter to MP Jim Eglinski; 2. Publication: <i>MNP's Summary Analysis of Proposed Changes for Private Corporations – July 19, 2017</i>		
RECOMMENDATION:		
<ol style="list-style-type: none"> 1. That Council review, amend and endorse a letter to MP Jim Eglinski, expressing concerns regarding proposed income tax changes for private corporations. 2. That Council endorse letter to the Prime Minister Justin Trudeau and Finance Minister, Honourable William Francis Morneau, expressing concerns regarding proposed income tax changes for private corporations. 		

BACKGROUND:

At its August 22, 2017 meeting, Council discussed the federal government's proposed income tax changes that would impact private corporations, including many agriculture and small businesses in Clearwater County. Council directed staff to draft a letter to MP Jim Eglinski voicing concerns that the viability and sustainability of agriculture and other rural businesses may be significantly impacted by the proposed income tax changes.

Attached for Council's review is a draft letter to the MP. Administration also recommends endorsing sending a similar letter to Prime Minister Justin Trudeau and the Minister of Finance, Honourable William Francis Morneau, with copies to the FCM and AAMDC associations.

For Council's information, Administration has also become aware of a [comment section within the finance departments website](#), where citizens can voice their concerns. Links to this webpage will be posted to the County's website and social media feeds to encourage local farmers and business owners to also provide comment.



September 12, 2017

Jim Eglinski, M.P. for Yellowhead
PO Box 7887, Station Main
119-50th Street
Edson, Alberta
T7E 1V9

Jim.Eglinski@parl.gc.ca

RE: Tax System Fairness and Tax Planning Using Private Corporations

On behalf of Clearwater County Council, this letter is to express Council's concerns with The Government of Canada's proposed tax changes for private corporations. Although the Department of Finance is seeking written stakeholder feedback regarding the "Tax Planning Using Private Corporations" to "close loopholes and bring greater fairness to the tax system" until October 2, Council wanted to also touch base with you directly as our Member of Parliament for Yellowhead, to request your advocacy in support of rural Albertans.

Council understands the importance of tax equity and that the Government of Canada is working to create a healthy and growing economy. However, the proposed tax policy changes related to income splitting and life time capital gains deductions will place a significant burden on local/small businesses, including family farms and family-operated businesses. From Council's perspective, this doesn't achieve the Government's goal of "amending existing rules to ensure that the richest Canadians pay their fair share of taxes".

As with many small businesses across the Country, many of the businesses in Clearwater County (i.e. agriculture, oil and gas services, forestry services, tourism and aggregate sectors) require significant capital assets including land, infrastructure and equipment. These businesses are also often owned, managed and staffed partially or fully by family. Increasing taxes on rural primary industries burdens all consumers by increasing the retail prices of food, energy and building materials.

Harvest time is one of the busiest times for farmers, and because of that Council feels advocating on their behalf is even more important. Respectfully, Council asks that you help elevate the voice of rural Canadians to the federal table, in opposition to tax policies that may jeopardize the sustainability of the farm-family or small businesses.

Sincerely,

Pat Alexander, Reeve
cc: Clearwater County Council



MNP's Summary Analysis of the Proposed Changes for Private Corporations

July 19, 2017

DEPARTMENT OF FINANCE PROPOSED CHANGES FOR CANADIAN ENTREPRENEURS

As announced in the 2017 Federal Budget, the Department of Finance has been working on legislative changes that target tax reduction strategies employed by private Canadian corporations. On July 18, 2017, the Honourable Bill Morneau released proposed changes to the following three areas of tax planning using private corporations:

1) Income Sprinkling

Many family owned businesses involve the entire family in the ownership of the corporation, either directly or through a trust. This has many benefits, both from a tax perspective and for the long-term succession of the business. The proposed changes significantly expand the rules surrounding income splitting among family members.

- **Tax on Split Income (TOSI)**

Previously, this concept was often called the kiddie-tax, as it resulted in a high tax rate on minors receiving dividends from private companies, selling shares of a private company to a non-arm's length purchaser or certain business income generated through trusts and partnerships.

TOSI causes someone to be taxable on the income at the highest marginal rates, which can exceed 50 per cent in many provinces.

The tax on split income has now been expanded. There are now specific exemptions for minors and adult children who have income due to the death of a parent or any person who is disabled or attending full time school.

In addition to minor and adult children, the TOSI can apply to any related persons, including spouses, siblings, parents, in-laws and extended family.

Expansion of What is Split Income:

The draft legislation proposes to expand the definition of what is included as split income to include interest on loans, taxable capital gains if the income on the shares would have been split income and second-generation income if it is earned on income that was itself split income.

Reasonability of Income:

In order for the income to not be subject to TOSI, it must be considered reasonable in the circumstances. To be considered reasonable, it cannot exceed what would have been paid or payable to an arm's length person for the same activities, considering the following:

- Work performed
- Capital contributed
- Risk assumed
- Compensation for services already completed

- **Adjustments to Credits**

Due to the changes in split income, there are also changes proposed to various tax credits such as the age credit, GST credit, Canada Child Benefit, Working Income Tax Benefit to ensure that income that is taxed as split income is not taxed a second time as regular income. These dividends will continue to cause a grind to the Old Age Security (OAS).

- **Capital Gains Deduction**

The capital gains deduction allows entrepreneurs, farmers and fishermen to shelter a lifetime maximum of capital gains on the disposition of qualified small business corporation shares, qualified farming property and qualified fishing property from taxation. Changes announced to the capital gains deduction were as follows:

Eligible Lifetime Capital Gain Exemption Trust:

This is a qualifying beneficiary trust or an employee share ownership trust where a trustee owns shares for employees who deal at arm's length with the corporation. These types of trusts are now eligible for the capital gain deduction where certain conditions have been met.

An eligible employee beneficiary is a beneficiary under a trust where the individual acquired their beneficial interest in the trust because of his or her employment, as part of a stock option arrangement, they are not a specified employee or connected individual and is not related to a specified employee or connected individual.

Limitations on Dispositions after 2017:

There are new limitations on the ability to access the capital gain deduction of qualified farm property, qualified fishing property and qualified small business corporation shares for dispositions after 2017. They are as follows:

Minors: The capital gains deduction will no longer be available to minors.

Employee Profit Sharing Plans (EPSPs): The capital gains deduction will not be available for capital gains allocated to an individual by a trust governed by an EPSP.

Gains Accruing while a Minor: If the individual held the shares while they were a minor, any portion of the capital gain accruing during that time is not eligible for the capital gains deduction.

Split Income: If the taxable capital gain is considered split income, it will not be sheltered by the capital gains deduction.

Gains Accruing Prior to Rollout from Trust: If a personal trust holds the shares, any capital gain accruing while the shares were held by the trust will not be eligible for capital gains deduction.

Planning Opportunity

There will be an opportunity to create a deemed disposition in 2018 of qualified farm property, qualified fishing property and qualified small business corporation shares to create a disposition of the property and shelter the capital gain with the capital gains deduction. This will allow individuals and trusts to use the capital gain deduction before it is lost to them. They will be deemed to re-acquire the property at this stepped-up cost base, therefore reducing future capital gains on sale.

This election will be due on the due date of filing the personal or trust tax return for 2018.

2) Holding Passive Investments Inside a Private Corporation

The Government has discussed changing the rules to prevent the use of the corporate tax deferral to hold passive investments inside a corporation.

In this instance, the shareholder can decide when they receive dividends, thus can control when the personal taxes are paid. As such, there is a potential deferral of tax, being the difference between the personal income on salary versus the corporate income on business activity.

This tax deferral was originally intended by the Government as an incentive for Canadian-controlled private corporations (CCPCs) to invest in their businesses. However, some CCPCs are in low-capital industries or have made all necessary capital and labour investments and are left with significant after-tax cash inside their corporate structures which is being invested passively (e.g. bonds, shares, rental properties).

The Government opines that the current system does not remove incentives to hold passive investments within a corporation, leading to unfair tax results, as an individual earning business income in a corporation will have more money to invest than an individual earning income personally. For example, on \$100,000 of income earned, the corporation will have between \$85,000 to \$73,500 to invest, depending on their eligibility for the small business deduction, while an individual will only have \$46,470 available.

In their paper, the Department of Finance indicates that the corporate tax deferral should not be used to accrue passive investments inside a corporation, discussing several options to eliminate this perceived benefit and speculating on various options to mitigate the deferral. The first option discussed would see a refundable corporate tax levied when preferentially-taxed business income was retained in the company and used to fund passive investments. Although discussed in significant detail, the Government indicates that it is not seriously pursuing this option.

The second and third options involve changing the taxation structure of investment income earned by a corporation, along with the tax paid by individual shareholders when dividends are paid out of the corporation. In general terms, the proposal involves the following:

- Investment income earned by a CCPC will be taxed at the highest personal rate of 33 per cent federally with the elimination of the refundable mechanism. Capital gains will still only be 50 per cent taxable to a CCPC, but the non-taxable portion will no longer be paid tax-free to the individual shareholders. This would be a significant deterrent as there would be a significant punitive impact to having capital gains inside a company.
- Dividends will be taxed to the individual shareholders based on the source of the funds to make the investments (income taxed at the small business rate vs income taxed at the general corporate rate vs after-tax funds contributed by the shareholders)

The difference between the second and third options is how the determination of the source of the funds to make the investments would be calculated. The Government proposes to either calculate based on the percentage of capital in the company from each source above (naming this the apportionment method) or to allow the CCPC to make an election to have all dividends related to investment income taxed in the same manner (naming this the elective method). Both methods appear to be rather complex and may be difficult to implement smoothly when considering the many nuances of compliance reporting.

Unlike the other two issues addressed in this paper, the Government has not released any draft legislation related to the passive investment income proposals, indicating that they will begin drafting legislation once the consultation period is complete.

3) Converting Income into Capital Gains

The Government has proposed new measures which seek to eliminate tax plans that convert dividend income into lower-taxed capital gains. Current anti-avoidance legislation did not completely curtail this planning; therefore, Finance is now broadening the scope to target taxpayers who pay tax at capital gain rates when extracting funds from the company.

If we revisit the concept of integration, income earned in a corporation is taxed originally at the corporate level and once again when the individual shareholder receives a dividend. The after-tax amount in the individual's hands, after removing the funds from the corporate structure, should be the same as if the individual earned the funds directly as a salary.

In the context of this paper, the Government is concerned with the ineffectiveness of integration in situations where corporate surplus is paid out in the form of tax-exempt or lower-taxed income. Specifically, the proposals are targeting the conversion of salary or dividends into capital gains. Legislation has been amended to eliminate this conversion and a new anti-avoidance rule has also been added.

If introduced into law by the Government, the new measures will change the above results for any transaction that occurs on or after July 18, 2017.

Intergenerational Business Transfer

Section 84.1 of the Income Tax Act applies on the sale of shares of a corporation to another corporation to which the vendor is related. The historical purpose of this section is to prevent a person from selling shares of a corporation to another corporation owned by a related person, for the purposes of removing corporate surplus on a tax-free basis by utilizing the lifetime capital gains deduction or adjusted cost base that exists based on Valuation Day value. Although the sale can be a legitimate transaction where the vendor has disposed of his or her interest in the corporation, tax avoidance transactions to remove surplus tax-free would be possible absent Section 84.1.

If Section 84.1 applies to a sale of shares, the proceeds will be a taxable dividend rather than a capital gain. This is problematic in situations where family members are legitimately buying each other out. The use of a purchasing corporation that is available in arm's length situations is not available for legitimate buyouts between related parties. The use of the purchasing corporation is more tax efficient than purchasing the shares individually.

It was rumored that the Government would propose changes to Section 84.1 that would mitigate the problems in certain related party situations. The measures introduced on July 18, 2017, did not include any such proposals; however, the Government has indicated they are interested in hearing from the public on this issue.

The measures introduced on July 18, 2017, will have a significant impact on tax planning for private corporations. For more information of how they will affect you and your business, please contact your local MNP Advisor.

Everything Counts

When it comes to tax, it's all about the details. Knowing the rules and regulations, what qualifies, what doesn't and how to structure your business and claims most effectively. Our specialized teams are focussed on every facet of tax. We have the in-depth knowledge and experience that will allow you to capitalize on all the opportunities available. We know what to look for, right down to the smallest details. And it's the small details that can add up to make a big difference.

ABOUT MNP

MNP is a leading national accounting, tax and business consulting firm in Canada. We proudly serve and respond to the needs of our clients in the public, private and not-for-profit sectors. Through partner-led engagements, we provide a collaborative, cost-effective approach to doing business and personalized strategies to help organizations succeed across the country and around the world.

Regional Tax Contacts

Name	Region	Phone Number
James Kungel	Vancouver Island	250.734.4303
Kevin Wong	Vancouver	604.685.8408
Am Lidder	Lower Mainland	778.571.3535
Christopher Tilbury	Fraser Valley	604.870.6910
Brian Posthumus	Okanagan	250.979.1736
Randy Bella	Calgary	403.536.5536
Graham Heron	Central Alberta	403.356.1255
Mark Bernard	Edmonton	780.453.5388
Kim Drever	Peace	780.832.4287
Trevor Tamke	Southern Alberta	403.502.8467
Mike Unick	Lethbridge	403.317.2770
Cindy Heinrichs	Swift Current	306.790.7930
Jeff Henkelman	North Sask	306.664.8301
Carol Hanney	South Sask	306.790.7907
Derek Innis	Winnipeg	204.788.6093
Michael Poole	Southern Manitoba	204.571.7641
Steve Blazino	Northwest Ontario	807.623.2141
Bryan Walters	Southwest Ontario	289.293.2314
Don Carson	GTA	416.263.6930
Rosario Suppa	GTA-West	416.641.4948
Gavin Miranda	Ottawa	613.691.4224
Sean Sprackett	Montreal	514.228.7822
Jerry Inman	Atlantic Canada	902.493.5464

Service Line Leaders

Name	Region	Phone Number
John Durland	International Tax	416.263.6921
Heather Weber	Indirect Tax	250.979.2575
Jay McLean	SR&ED Tax	519.772.2986

Senior Vice President, Tax

Name	Region	Phone Number
Loren Kroeker	National Tax	250.734.4330



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AGENDA ITEM

PROJECT: Delegation - Confluence Heritage Society		
PRESENTATION DATE: September 12, 2017		
DEPARTMENT: Community & Protective Services	WRITTEN BY: Ted Hickey	REVIEWED BY: Ron Leaf
BUDGET IMPLICATION: <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation		
LEGISLATIVE DIRECTION: <input checked="" type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) <input type="checkbox"/> County Bylaw or Policy (cite) Policy:		
STRATEGIC PLAN THEME: 3. Community Well Being	PRIORITY AREA: 3.1 Sustain the recreation, cultural and quality of life needs of the community.	STRATEGIES: 3.1.2
ATTACHMENT(S): 1. Letter of Request; 2. Confluence Heritage Society Administrative Calendar; 3. Letters of Support		
RECOMMENDATION: That: <ol style="list-style-type: none"> 1) Council receives the Confluence Heritage Society presentation as information: 2) The Confluence Society funding request be considered as part of the CPS Community Services/Culture 2018 Operating Budget. 		

BACKGROUND:

The Confluence Heritage Society was founded in 1983 and is a non-profit board comprised of volunteers as a partner of the National Historic Site. The National Historic Site is recognized as being an asset for tourism, maintaining cultural knowledge and contributes to Clearwater County's and David Thompson Country's goals. The Confluence Heritage Society's Vision and Mission are:

Vision

is to create a vibrant, creative, unique and diverse volunteer organization that is recognized and respected for our commitment to Western Canadian history and heritage.

Mission

is to preserve, support and promote our Western Canadian history, heritage and culture.

Annually the Confluence Heritage Society:

- Support community involvement at the site.
 - Staff run and provide the David Thompson Puppet show.

- Develop and run a public program.
 - Staff run summer day camp in both English and French.
- Work with the community to enhance and develop programs that will deepen Canadian's sense of connection to the site.
 - Fur Trade Christmas and Family Fright Night.
- Pursue fundraising generating events; Fright Night.
- Promotion and collaboration of the Heritage Site.
 - Start of the season pig roast.
 - Year end wrap up Fur Trade Hoe Down.
 - Assists with the running of Canada Day festivities.
- Provides student employment opportunities to staff a gift shop, provide reception services at the Visitor Centre and plant and look after the fur trade garden.

These programs are viewed as components of the tourism, recreation, culture programming within the Rocky/Clearwater community and David Thompson Country tourism initiatives.

The Confluence Heritage Society Board is challenged with continuing its community programming and Shirley Evans, President, has requested time with Council to discuss the needs of the Society and to request funding assistance from the Town and the County to assist with the continuation of its programs.

For Council's information, Administration intends on working with the Society and the Town to identify program and funding options and recommends that this funding request be considered in the context of the 2018 budget review.



The Confluence Heritage Society

PO Box 2141

Rocky Mountain House, AB T4T 1B6

403-845-6680

Email: confluenceheritagesociety@gmail.com

Website: confluencehs.ca

June 10, 2017

Clearwater County Office
4340-47 Avenue
Rocky Mountain House, AB

ATTENTION: TED / COUNCELLORS

RE: FUNDING FOR BUSINESS MANAGER

We are seeking help to secure a position of a Business Manager for *The Confluence Heritage Society*. We would like to have a full time Business Manager for the summer months, May thru October exclusive, and part-time for the winter months. This position would take pressure off some of the board members, some who are spending in excess of 100 hours per month volunteering plus several others who volunteer time..

The Confluence Heritage Society plays a vital role in the community by coordinating family events throughout the year at the National Historic Site. Our mission is to preserve, support and promote our Western Canadian history, heritage and culture.

For the months of May thru August post-secondary students are hired as per grants received. They operate the gift store, do the David Thompson Puppet Show daily, Summer Camp for children, plus various other tasks. These students would work much better if they had ongoing supervision which the current board is unable to supply on a daily basis.

In order for *The Confluence Heritage Society* to continue operating we are asking for help from the Town of Rocky Mountain House and the County of Clearwater. We are requesting a contribution of \$15,000.00 yearly from each. We will continue fundraising/operating the store to cover the remainder of the wages, approximately \$15-\$18,000, for all employees.

We, the board members, appreciate your time in consideration of our request. Thank you.

Sincerely,
The Confluence Heritage Society

Shirley Evans, President



**The Confluence Heritage Society
Business Manager Duties**

- Grant writing / follow up reporting**
- Store inventory / ordering / year end of all CHS belongings**
- Check emails, mail / phone / in off season as well**
- Hiring / training / orientations/ pay sheets / managing/ schedules / oversee day camp / evaluations**
- Liaise with parks and CHS / board meeting**
- Organize volunteers / events / fundraising / licenses**
- Wed site, face book updates/ brochures / advertising / posters / signs / ads**
- Puppet show maintenance / training**
- Fur trade garden / get seed**
- Set on the Canada Day committee**

Board President

Shirley Evans

Thanks Shirley Evans



Confluence Heritage Society Administrative Calendar

F1

2016				
Date	Task	Event	Complete	Person responsible
January	Start looking for grant applications for student employees. Note due dates. Begin plans for approaching donors. Make sure all charitable receipts from the previous year have been sent.			
February	Establish rates of pay and mileage for upcoming year. Grant Applications for Student Employees. Work on budget for next fiscal year.			
February	T-4 slips to be sent to last year's employees and T-4 slips and T-4 return to CRA. Must be signed by signing authorities.			
February	Fiscal Year End Feb 28th			
March	File GST. Advertise for summer employees. Get Financial records ready for auditor.			
April	go online to renew Feed handling permit. set may Bingo workers Lesion Interview and hire summer employees	CHS Pig Roast		
May	Summer Employees start work beginning of May	Site opens May 10		
May	Choose date for AGM and board selection committee. Send out AGM notices and any special resolutions three weeks prior to AGM date. Send out first newsletter.			
June	Audited Financial Statements prepared	AGM June ?		



Confluence Heritage Society Administrative Calendar

July	First Board meeting with new board. Choose executive. Establish signing authorities.	Canada Day July 1. Summer day camps: English July 5-8, 22-29. French July 12-15. Junior Explorers July 19-22. Legends and Legacies		
August	August 31, deadline to file T3010 to CRA	Day camps: English Aug 2-5, French Aug 16-19, Coureurs de Bois Aug 9-12. Bastions and Bones		
September	Send ROEs to Summer employees and the CRA. Do final reports for any grants received.	Frightful Flee Sept 9. site closed Sept 30.		
October	Anniversary date of Confluence Heritage Society is October 23	CHS Hoedown. Fright Night at the Site Oct 7&8, 14&15. Family Fright Oct 15		
November	File Annual Return to Alberta Registries.			
December	Choose representative to attend Canada Day meetings.	Fur Trade Christmas		

Parks
CanadaParcs
Canada

Rocky Mountain House National Historic Site

Site 127 Comp 6 RR4

Rocky Mountain House, AB

June 9, 2017

To: Town of Rocky Mountain House and Clearwater County

Dear Council,

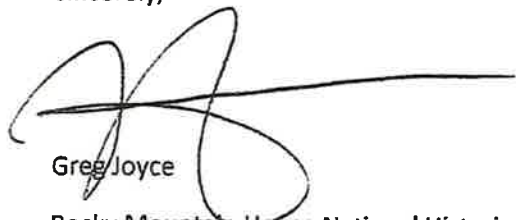
Parks Canada Agency, Rocky Mountain House National Historic Site has a long and positive relationship with the Confluence Heritage Society. Their mission to preserve, support and promote our Western Canadian history, heritage and culture makes them a valuable asset to our mandate at Parks Canada. Our partnership is complimentary. Their operation of a gift shop provides an everlasting remembrance of our area to visitors. The performance of the David Thompson Puppet Show offers an enhanced experience of our local history both at the national historic site in the play fort as well as off site with their traveling stage.

We have been fortunate to offer a host location for many of their programs which support our community and bring it together the newest of which is the Voyageurs Rendezvous Canada 150 which brought people from all over the nation to Rocky Mountain House and Clearwater County. Others, such as Fright Night at the Site, a summer day camp program and Fur Trade Christmas, reflect the integral part that Rocky Mountain House National Historic Site plays in the tourism economy of Clearwater County and the town of Rocky Mountain House. In the past 7 years our visitation numbers have increased substantially and continue to do so. The board of volunteers are passionate about being able to provide a great, enhanced experience for all visitors to our site and are an asset to our operation.

I fully support their endeavors both at Rocky Mountain House National Historic Site and as much as possible off site. Their continued efforts garner your interest and support.

For further discussion please contact me at 403-845-2412.

Sincerely,



Greg Joyce

Rocky Mountain House National Historic Site Manager

Parks Canada Agency

Canada



Chamber of Commerce

*Serving Clearwater County &
Town of Rocky Mountain House*

June 12, 2017

Mrs. Shirley Evans
President
Confluence Heritage Society
Rocky Mountain House, AB

Dear Mrs. Evans:

The Rocky Mountain House & District Chamber of Commerce is pleased to support the Confluence Heritage Society in their bid to seek options, to retain a Business Manager for their Society. The Rocky Chamber of Commerce partners with Confluence Heritage Society, as well as Parks Canada, to support and promote tourism in our region.

Confluence Heritage Society's partnership with Parks Canada, the enables the Park to host events for the community, as well support a gift shop for tourists, through shared space in the same building. This partnership ensures the sustainability of the National Historic Site and without a business manager this partnership would be put in jeopardy.

The Chamber appreciates and supports the historical significance of the Site and the Society's proactive decision to find new ways to maintain a Business Manager and continue with the valued collaboration with Parks Canada .

Yours truly,



Cindy Taschuk
Executive Director

Box 1374, 5406-48th Street (Highway 11) Rocky Mountain House, AB T4T 1B1

Telephone (403) 845-5450 Fax (403) 845-7764

Website: rmhcofc@rockychamber.org – Email: rmhcofc@rockychamber.org



AGENDA ITEM

PROJECT: Appointment of Auditor		
PRESENTATION DATE: September 12, 2017		
DEPARTMENT: Corporate Services	WRITTEN BY: Rhonda Serhan	REVIEWED BY: Rodney Boyko/Ron Leaf
BUDGET IMPLICATION: <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation		
LEGISLATIVE DIRECTION: <input type="checkbox"/> None <input checked="" type="checkbox"/> Provincial Legislation (cite) <input type="checkbox"/> County Bylaw or Policy (cite) MGA Section 280		
STRATEGIC PLAN THEME: Well governed and leading organization	PRIORITY AREA: Timely compliance with statutory requirements	STRATEGIES: Annual Audit and Budget
RECOMMENDATION: That Council extends the engagement with Hawkings Epp Dumont as Municipal Auditors for 2 years and appoint them as auditors for the fiscal years 2017 & 2018		

BACKGROUND:

The Municipal Government Act (MGA) requires that every Alberta municipality complete annual audited financial statements, a copy of which must be submitted to Municipal Affairs, by May 1 of each year. The financial statements must be prepared in accordance with generally accepted accounting principles (GAAP) for municipal governments in Canada.

To accomplish this, as per MGA 280, Council must appoint external municipal auditors for Clearwater County. The role of the auditor is to express an opinion on whether the financial statements conform to appropriate accounting principles (Canadian public sector accounting standard). The goal of the audit is to gather sufficient appropriate evidence to conclude on the financial statements. Also, typically the auditor issues a letter to management which may include recommendations to improve systems. The point of the audit is to provide assurance to Council and other users of the financial statements that they can rely on the statements for making decisions.

Hawkings Epp Dumont has been the auditor for Council for the past 6 years starting with the 2010 audit. They perform many municipal audits throughout Alberta and have extensive knowledge in municipal finance.

Administration recommends appointing Hawkings Epp Dumont as municipal auditor for the fiscal years of 2017 & 2018.

Should Council accept this recommendation, following the presentation of the 2018 audit (April 2019) Administration anticipates undertaking an open Request for Proposals for audit services to ensure competitive pricing and services. The RFP process will focus on experience, quality of service and competitive pricing. Following the submission of RFP documents, administration will bring forward the submissions for Council approval in the summer of 2019 prior to the year-end audit.



AGENDA ITEM

PROJECT: Acceptance of Hybrid Centralized Assessment Model		
PRESENTATION DATE: September 12, 2017		
DEPARTMENT: Corporate Services	WRITTEN BY: Denniece Crout/Rodney Boyko	REVIEWED BY: Ron Leaf
BUDGET IMPLICATION: <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation		
LEGISLATIVE DIRECTION: <input type="checkbox"/> None <input checked="" type="checkbox"/> Provincial Legislation (cite) <input type="checkbox"/> County Bylaw or Policy (cite) Modernized Municipal Government Act		
STRATEGIC PLAN THEME: Well governed and leading organization	PRIORITY AREA: Timely compliance with statutory requirements	STRATEGIES:
RECOMMENDATION: That Council endorses the acceptance of the Hybrid Assessment model for Clearwater County's Designated Industrial Property Assessment		

BACKGROUND:

The Municipal Government Act has been under review for the past several years, and amendments to this statute will be coming into force as of January 1, 2018. One of the amendments to this statute has Municipal Affairs, under the guidance of the Provincial Assessor, assume responsibility for the issuance of assessments for Designated Industrial Properties (DIP).

This is a significant undertaking, and the Province has found that they cannot meet the timeline as originally anticipated due to limited staff and IT resources. Municipal Affairs anticipates that it will be a couple more years until they can fully administer the DIP assessments for all Alberta municipalities.

Clearwater County has been acknowledged for the quality of our assessment data and has been asked to be part of what the Province is calling the "Hybrid Model" for DIP assessments. As DIPs contribute approximately 27% of the County's assessment Administration believes it is prudent to participate in this project and have therefore indicated our interest in participating in this project with the Provincial Assessor beginning in 2018.

The Hybrid model consists of municipal partners continuing to provide the assessment preparation and defense for DIPs. This will be a contractual arrangement between

Municipal Affairs and the County to continue to provide assessment services for an interim period. The length of this interim period is not yet known; however we are to get more direction from Municipal Affairs in the coming months.

Administration anticipates that a contract should be coming forward with details surrounding compensation and performance prior to the end of the year and will include these amounts in the 2018 and forward budget.



AGENDA ITEM

PROJECT: Summary of Clearwater Broadband Foundation Legal Opinion and Administrative Recommendations		
PRESENTATION DATE: September 12, 2017		
DEPARTMENT: Corporate Services	WRITTEN BY: Christine Heggart/Rodney Boyko	REVIEWED BY: Ron Leaf
BUDGET IMPLICATION: <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation		
LEGISLATIVE DIRECTION: <input checked="" type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) <input type="checkbox"/> County Bylaw or Policy (cite)		
STRATEGIC PLAN THEME: Well governed and leading organization	PRIORITY AREA:	STRATEGIES:
RECOMMENDATION: That Council endorses the public messaging confirming the increased standard of due diligence regarding the expenditure and investment of public funds as related to the Clearwater Broadband Foundation.		

BACKGROUND:

At Council's August 22nd meeting Council requested that Administration provide a summary of the factors and issues that Council considered in making its May 9, 2017 decision regarding the Clearwater Broadband Foundation (CBF) funding request. The following report provides this information.

Background:

As Council is aware, on May 9, 2017 Council considered the Clearwater Broadband Foundation request for \$3.48 million. With respect to that item Council's minutes read:

6. Clearwater Broadband Foundation Proposal

R. Leaf summarized results of a financial and legal review conducted on CBF's proposal to borrow \$3.48 million from Clearwater County to finance the first phase of a fibre-based strategy to supply internet broadband service for Clearwater County residents. He explained rational, based on the legal opinion obtained, for declining CBF's proposal as follows:

- CBF's status as a non-profit organization conflicts with its financial plan and intent to operate on a 'for profit' basis as a network and/or internet service provider.

- Pursuant to the MGA Section 264, municipalities may loan funds to a non-profit organization or a municipally controlled corporation, not an incorporated business with a “for profit” entity.

Discussion took place on the organizational structure of Olds Institute, issues related to municipalities lending monies, and fiscal risks to be considered.

COUNCILLOR MAKI That Council not approve Clearwater Broadband Foundation's request to borrow \$3.48 million from Clearwater County to finance an internet broadband service.

Motion 178/17 CARRIED 7/0

As councillors are aware, the standard of due diligence that Council's must apply in relation to the investment or expenditure of public funds is higher than that required of private investors or private businesses. In addition to the legal advice that Council considered, Council also had to consider:

- 1) The financial material and business plans provided by the CBF, in relation to their funding request, had not been reviewed or verified by an independent qualified professional accountant or firm. An opinion by a qualified financial professional of the business plans and financial projections was identified by both County Administration and Council's legal counsel as fundamental for Council to meet its public trustee responsibilities.
- 2) Validation of the business plan details as:
 - a. The CBF's 2017 request was for \$3.48 M; however, another \$9.5M loan was identified as needed for 2018 but not included in the request to Council.
 - b. Payback terms were not identified in the business plan documents.
 - c. Additional loans, provincial and federal grants and private investment were identified for the 2019+ phases of the CBF project however, the specific source and amount of funding to be received was not identified.
- 3) No engineered plans or technical documents were available relating to cable routing, installation or deployment strategies, or network architecture. Therefore, a technical analysis of the assumptions was not possible.

Given the legal limitations and business plan deficiencies, the County's support of the CBF request was not possible given Council's higher standard of due diligence on the stewardship of public funds.



AGENDA ITEM

PROJECT: 2018 Council Compensation		
PRESENTATION DATE: September 12, 2017		
DEPARTMENT: Corporate Services	WRITTEN BY: Janice Anderson / Rodney Boyko	REVIEWED BY: Ron Leaf
BUDGET IMPLICATION: <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation		
LEGISLATIVE DIRECTION: <input type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) <input checked="" type="checkbox"/> County Bylaw or Policy (cite) Council & Board Reimbursement Policy		
STRATEGIC PLAN THEME: Well Governed and Leading Organization	PRIORITY AREA: Invest in and support a skilled, motivated and performing workforce	STRATEGIES: Be an 'employer of choice'...deliver recognition programs to support innovation and motivate high performance
ATTACHMENT(S): Clearwater County & Board Reimbursement Policy [current] and <i>revised as Council & Board Remuneration Policy.</i>		
RECOMMENDATIONS:		
<ol style="list-style-type: none"> 1. Council amend County & Board Remuneration Policy for the honorarium rate for Reeve to \$2,014; Deputy Reeve to \$1,250; and Council to \$1,003 effective January 1, 2018. 2. Include in budget 2019 the allocation to change Council remuneration to meet the 35th percentile and to include in budget 2020 the allocation to change Council remuneration to meet the 50th percentile. 3. Council amend the County & Board Remuneration Policy for grammatical and procedural changes. 4. The next comprehensive review to be conducted in the year 2020 with results to be reviewed by Council by the end of October 2020. 		

BACKGROUND:

The 2015 to 2018 Strategic Plan identified the need to “Invest in and support a skilled, motivated and performing workforce”. Part of this objective identified the need to perform an external compensation study every 3 years. This was completed and presented by Ed Grose with HR Outlook. As part of the study Council remuneration was reviewed and it was determined that Clearwater Council is at the 16th percentile, which is the second lowest in the comparator group.

The municipalities in the comparison group include:

- Lacombe County
- Red Deer County
- Mountain View County
- Brazeau County
- Yellowhead County
- Stettler County

These municipalities were chosen as they are similar either in size, operations or geography.

The current honorarium rates for Council is as follows (unchanged from 2016):

Stipend	2017 Current Monthly	2017 Current Annual
Council	\$550	\$6,600
Reeve	\$850	\$10,200

Clearwater County's council remuneration policy contains two parts for council compensation. The first is a per diem that compensates for the time spent in meetings and a monthly honorarium to cover

Council reviewed the policy and directed the following policy amendments:

- Stay with current remuneration practices;
- Implement a supervision rate for Deputy Reeve;
- Develop a plan to achieve the 50th percentile by 2020.
- Ensure that the next comprehensive review occur in the year 2020 with results to Council by the end of their 3rd year;

Administration recommends the following plan to adjust rates for the honorarium/supervision rate to the 25th percentile in 2018, 35th in 2019 and 50th in 2020.

Percentile breakdown of Comparator honorariums

Stipend	25 th percentile	35 th percentile	50 th percentile
Council	\$12,036 / yr. \$1,003.00	\$18,313 / yr. \$1,526.08 / mo.	\$25,885 / yr. \$2,157.08 / mo.
Reeve	\$24,175 / yr. \$2,014.58	\$32,263 / yr. \$2,688.58 / mo.	\$38,686 / yr. \$3,223.83 / mo.

Note: Data in the above Chart is based on 2016 compensation information.



**CLEARWATER COUNTY
COUNCIL AND BOARD REIMBURSEMENT**

POLICY

EFFECTIVE DATE:	January 1, 2016
REVISED DATE:	August 23, 2016
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 CAO, or a Department Head – meetings between Councillors and County staff.
PROCEDURE: <u>Council Rates</u>	<p>1. Council remuneration will be, for time spent while traveling to or from meetings and while in attendance at a meeting on the basis of the following rates and time sections:</p> <ul style="list-style-type: none"> a) \$159.00 - First Four Hours b) \$126.00 - Second Four Hours c) \$126.00 - Third Four Hours d) \$288.00 - Maximum payable for any regular Council Meeting. <p>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 \$414.00. 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.</p>



CLEARWATER COUNTY COUNCIL AND BOARD REIMBURSEMENT

	<p>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.</p> <p>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.</p> <p>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:</p> <ul style="list-style-type: none">a) \$159.00 - First Four Hoursb) \$126.00 - Second Four Hoursc) \$126.00 - Third Four Hours <p>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 \$414.00.</p> <p>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 \$159.00 associated with travel the night before the seminar. The councillor would also be entitled to another \$159.00 relating to the first four hours of his/her attendance at the seminar; another \$126.00 associated with the second four hours of the seminar; and, a third four hours associated with the return travel time to Rocky Mountain House.</p> <p>5. Councillors are authorized to attend special meetings associated with a Council appointed committee without</p>
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CLEARWATER COUNTY COUNCIL AND BOARD REIMBURSEMENT

<p><u>Reeve Rates</u></p>	<p>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.</p> <ol style="list-style-type: none">6. The Reeve and two Councillors are approved to attend the annual conference of the Federation of Canadian Municipalities (FCM), Councillors attending the conference will be appointed at the annual organizational meeting preceding the conference. The intention is to provide all Councillors with the opportunity to attend one FCM Conference during their term of office. All Councillors will be permitted to attend FCM when the FCM Conference is held in Alberta.7. Councillors and Committee members will be reimbursed for other incurred expenses in accordance with the Travel and Subsistence for Staff and Council Policy.8. If a spouse accompanies a councillor to a convention, the Municipality will cover the spousal registration fee, banquet tickets, and approved travel expenses. <ol style="list-style-type: none">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.
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CLEARWATER COUNTY COUNCIL AND BOARD REIMBURSEMENT

<p><u>Boards and Committee Rates</u></p> <p><u>Community Event Attendance</u></p>	<p>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.</p> <p>1. Members at large appointed to the municipal library boards, the Clearwater Regional Family and Community Support Services Board, and the recreation boards will be paid \$554.00 per annum as compensation for mileage and out-of-pocket expenses.</p> <p>2. Members at large appointed to the Clearwater County Heritage Board will be paid \$159.00 per meeting as compensation for mileage and out-of-pocket expenses.</p> <p>3. Member at large appointees to the Agricultural Service Board, Municipal Planning Commission and the 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.</p> <p>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.</p> <p>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.</p> <p>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</p>
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**CLEARWATER COUNTY
COUNCIL AND BOARD REIMBURSEMENT**

<p><u>General</u></p>	<p>sessions on the basis of the following rates and time sections:</p> <ul style="list-style-type: none">a) \$159.00 - First Four Hoursb) \$126.00 - Second Four Hours <p>To a maximum of eight hours (or \$285.00) per day.</p> <ol style="list-style-type: none">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”
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CLEARWATER COUNTY
COUNCIL & BOARD REIMBURSEMENT ~~REMUNERATION~~

EFFECTIVE DATE:	January 1, 2018
REVISIONS:	August 23, 2016
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 CAO or a Department Head, meetings between Councillors and County staff.
PROCEDURES: <u>Council Rates</u>	<ol style="list-style-type: none">1. Council remuneration will be, for time spent while traveling to or from meetings and while in attendance at a meeting on the basis of the following rates and time sections:<ol style="list-style-type: none">a. \$159.00 – First Four hoursb. \$126.00 – Second Four hoursc. \$126.00 – Third Four hoursd. \$288.00 – Maximum payable for any regular Council meeting.For clarity, any meeting or number of meetings that include more than one portion of the above time sections [i.e. meetings in excess of four hours], a Councillor is entitled to a combined remuneration for each time section involved. The maximum paid in any single day will therefore be \$414.00. 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. Effective January 1, 2018, in addition to meeting, travel and subsistence fees, each Councillor will be



CLEARWATER COUNTY
COUNCIL & BOARD REIMBURSEMENT ~~REIMBURSEMENT~~ REMUNERATION

	<p>paid \$1,003.00 per month to compensate for time spent on such matters as meeting preparation, telephone calls and individual meetings with electors.</p> <p>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:</p> <ul style="list-style-type: none">a. \$159.00 – First Four hoursb. \$126.00 – Second Four hoursc. \$126.00 – Third Four hours <p>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 time sections in excess of four hours, a Councillor is entitled to combine remuneration for each time section involved. However, the maximum honorarium paid in any single day to a Councillor or Committee member will be \$414.00.</p> <p>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 8:00am the next morning. The seminar ends at 4:00pm the following day. At conclusion of the seminar the Councillor would be entitled to \$159.00 associated with the night before the seminar. The Councillor would also be entitled to another \$159.00 relating to the first four hours of his/her attendance at the seminar; another \$126.00 associated with the second four hours of the seminar; and a third four hours associated with return travel time to Rocky Mountain House.</p> <p>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 [eg. A 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 statement.</p>
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**CLEARWATER COUNTY
COUNCIL & BOARD REIMBURSEMENT ~~REIMBURSEMENT~~ REMUNERATION**

**Reeve and Deputy
Reeve Rates**

6. The Reeve and two Councillors are approved to attend the annual conference of the Federation of Canadian Municipalities (FCM). The intention is to provide all Councillors with the opportunity to attend one FCM Conference during their term of office. All Councillors will be permitted to attend FCM when the FCM Conference is held in Alberta.
 7. Councillors and Committee members will be reimbursed for other incurred expenses in accordance with the Travel and Subsistence for Staff and Council Policy.
 8. If a spouse accompanies a Councillor to a convention, the Municipality will cover the spousal registration fee, banquet tickets, and approved travel expenses.
- ~~1. In addition to the above policies, It is recognized that in addition to the above procedures, that the Reeve or Deputy Reeve will receive additional requests with respect to meetings with federal, provincial, municipal and/or community organizations, representatives or officials. The Reeve or Deputy Reeve is authorized to attend such meetings at his/her discretion without Council authorization and to receive remuneration in accordance with this policy for attendance. To the greatest extent possible, the Reeve or Deputy Reeve should endeavor to inform Council of these meetings prior to his/her attendance.~~
2. **Effective January 1, 2018, the Reeve will be paid \$2,014.00 per month to allow for his/her extra administrative duties such as cheque signing, bylaw signing, contract signing, etc.**
 3. **Effective January 1, 2018, the Deputy Reeve will be paid \$1,250.00 per month to allow for his/her extra duties.**



CLEARWATER COUNTY COUNCIL & BOARD REIMBURSEMENT ~~REMUNERATION~~

Boards and Committee Rates

1. Members at large appointed to the Municipal Library Board[s], the Clearwater Regional Family and Community Support Services Board, and the Recreation Boards will be paid \$554.00 per annum as compensation for mileage and out-of-pocket expenses.
2. Members at large appointed to the Clearwater County Heritage Board will be paid \$19.00 per meeting as compensation for mileage and out-of-pocket expenses.
3. Member at large appointees to the Agriculture Service Board, Municipal Planning Commission and the 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. \$159.00 – First Four hours
 - b. \$126.00 – Second Four hoursTo a maximum of eight hours [or \$285.00] per day.



AGENDA ITEM

PROJECT: Modernized Municipal Government Act Regulation Review – Round 2 Posting		
PRESENTATION DATE: September 12, 2017		
DEPARTMENT: MUNICIPAL	WRITTEN BY: Rodney Boyko/Rick Emmons/Christine Heggart	REVIEWED BY: Ron Leaf
BUDGET IMPLICATION: <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation		
LEGISLATIVE DIRECTION: <input checked="" type="checkbox"/> MGA		
STRATEGIC PLAN THEME: Well Governed and Leading Organization	PRIORITY AREA:	STRATEGIES:
RECOMMENDATION:		
1. That Council accepts this report as presented and supports the summary information and Administration's comments being included in the new Council orientation.		

BACKGROUND:

As part of the *Municipal Government Act (MGA)* Review process, the second group of draft regulations were posted in July and will be available for public comment until to Sept. 22, 2017.

As Council is aware, the MGA review resulted in the creation of many new regulations as well as updates to many existing regulations. In speaking with the County's legal counsel, the Province has indicated that the date for release of remaining regulations and finalized MMGA has not been finalized. Administration intends to provide an overview of the new MGA requirements as part of the new Councillor orientation in October.

Below are a list of the Round 2 proposed regulations and Administration's comments as to the relevance to, or impact on, County operations:

Governance and Administration Regulations

Intermunicipal Collaboration Framework (ICF) Regulation (New) – ICF's required to be completed with all adjacent municipalities (10) which will require substantial work to be completed to meet the December 31, 2019 deadline. Additionally, all municipal bylaws must be aligned with the ICF, other than land use bylaws, within two years after

an ICF framework is adopted. Note: From discussions with Municipal Affairs staff, County Administration understands that the December 31, 2019 deadline may be amended.

Code of Conduct for Elected Officials Regulation (New) – Council’s recently adopted Code of Conduct Bylaw includes all of the components required within new legislation. No additional work required.

Council and Council Committee Meetings Regulation (New) – The MMGA clarifies what constitutes a meeting, with no major change required from Council’s current policies. However, the County’s current practices do not address the new requirement for formal public notice of all Council committees and that agenda packages for these committee meetings also be made public. County Administration will post Council and Committee meetings and agendas on the County’s website following the fall Organizational Meeting and will be working with Town and Village Administrations regarding regional committee meetings (e.g. Recreation, Waste, Fire, etc.)

Crowsnest Pass Regulation (Updated) and Determination of Population Regulation (Updated) – No significance for Clearwater County, due to geographic location and as well that the County does not conduct a municipal census.

Planning and Development Regulations

Off-site Levies Regulation (New -Repeal and Replace) – enables off-site levies to include community recreation facilities, libraries, fire halls and police stations. Offsite levies are currently under review with the Town in relation to the Joint Development Area and the County’s North Area Structure Plan.

Subdivision and Development Appeal Board Regulation (New) – requirement for mandatory training of both Subdivision and Development Appeal Board members. No practical change is required as training for SDAB members has been a County practice for years.

Subdivision and Development Regulation and Subdivision and Development Forms Regulation (Update) – added new provision for determining when a subdivision application is complete to ensure all reviews and decisions are fair and accurate. No change required.

Canmore Undermining Review Regulation (Updated) & Canmore Undermining Exemption from Liability Regulation (No Change) – no relevance to Clearwater County.

Community Aggregate Payment Levy Regulation (Updated) – increases maximum levy rate from \$0.25 to \$0.40 per tonne of shipped sand and gravel. Clearwater County does not have an aggregate levy.

Assessment and Taxation Regulations

Matters Relating to Assessment Sub-classes Regulation (New) – provides Minister authority to make regulations related to the creation and application of property tax sub-classes for non-residential properties, and allows for application of different property tax rates to each sub-class and sets maximum differences between sub-classes. Staff anticipates this tax policy change being discussed during the 2018 budget deliberations.

Community Organization Property Tax Exemption Regulation (New - Repealed and Replaced) – rewritten for more transparent, fair and consistent property tax exemptions for non-profit organizations. No practical change required.

Matters Relating to Assessment and Taxation Regulation (Updated) – this Regulation is related to the Province’s decision to centralize the assessment of major Industrial and Machinery & Equipment Properties under a Centralized Assessment Authority, which will be overseen by the Provincial Government (Municipal Affairs). This regulation defines “designated industrial property” (DIP), centralizes DIP assessment and establishes appeals process, along with farm related assessment provisions. Administration are still in contact with AB Municipal Affairs Assessment Division to understand how the Government will handle DIPs and related Machinery & Equipment assessment in the future.

Matters Relating to Assessment Complaints Regulation (Updated) – This regulation has been expanded to provide:

- Composite Assessment Review Boards (CARB) the authority to hear complaints about business taxes,
- Assessors the ability to make corrections to assessments under complaint without review board ratification or complaint withdrawal and ARB decisions appealed at Court of Queen’s Bench by judicial review only.

With the Province assuming responsibility for Industrial and DIP assessments effective January 1, 2018, staff anticipates this regulatory change to have minimal to no impact on the County’s assessment operations.

Clearwater County

Councilor and Board Member Remuneration Statement

For the Year of ...2017.....

Name of Councilor / Board Member

EARL GRAHAM

Payment Periods

January	February	May	June
March	April	July	<u>August</u>
September	October	November	December

Supervision Rate – \$550.00 Monthly
 Reeve Supervision Rate - \$850.00 Monthly

Date	Type of Meeting Attended	First 4 Hours \$159.00	Next 4 Hours \$126.00	Next 4 Hours \$126.00	Regular Council Meeting \$288.00	Lunch \$16.00	Mileage @ \$0.54 / km
<i>08/05/17</i>	<i>COUNCIL</i>				✓		<i>92</i>
<i>08/16/17</i>	<i>Westview</i>	✓	✓				
<i>08/23/17</i>	<i>MPC</i>						<i>92</i>

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Remuneration Calculation

<i>1 Westview @ \$79</i>	<i>79.00 ✓</i>				
Meetings @ \$159.00=		<i>184</i>		Kms @ \$0.54=	<i>99.36 ✓</i>
Meetings @ \$126.00=	<i>126.00 ✓</i>			Lunch @ \$16.00=	
Meetings @ \$288.00=	<i>288.00 ✓</i>				
Supervision=	<i>550.00 ✓</i>				
TOTAL=	<i>1043.00</i>			TOTAL=	<i>99.36</i>

Signature {Councilor / Board Member}

