

**CLEARWATER COUNTY
COUNCIL AGENDA
April 23, 2013**

- 10:00 Bylaw 972/13 Public Hearing – Williamson**
- 11:15 Clearwater Rural Roots Delegation**
- 1:15 Hawkings Epp Dumont LLP, Chartered Accountants**

A. CALL TO ORDER

B. AGENDA ADOPTION

C. CONFIRMATION OF MINUTES

- 1. April 09, 2013 Regular Meeting Minutes

D. PUBLIC WORKS

- 1. “Road Surfacing and Other Major Projects – Priority Setting” Policy Review
- 2. “Road Use for Industrial/Commercial Truck Haul” and “Road Weights Control” Policy Review

E. COMMUNITY AND PROTECTIVE SERVICES

- 1. SE Recreation Grounds
- 2. CPO – Expanded Appointments

F. PLANNING & DEVELOPMENT

- 1. **10:00 Bylaw 972/13 Public Hearing - Williamson**

G. MUNICIPAL

- 1. **11:15 Clearwater Rural Roots Delegation**

H. CORPORATE SERVICES

- 1. Tax Rate Bylaw 974/13 Third Reading
- 2. Consolidated Financial Statements
- 1:15 Hawkings Epp Dumont LLP, Chartered Accountants**

I. COMMITTEE REPORTS

J. INFORMATION

- 1. CAO’S Report
- 2. Public Works Director’s Report
- 3. Accounts Payable Listing
- 4. Councillor Remuneration
- 5. March 2013 Operating Report

K. ADJOURNMENT

TABLED ITEMS

Date **Item, Reason and Status**

04/10/12 **Arbutus Hall Funding Request**

- To allow applicant to provide a complete capital projects plan.

STATUS: Pending Information, Community and Protective Services

FOLLOW UP

Date **Resolution Item, Action Required and Department**

26/03/13 **107/13 Community Hall and Community Group Insurance Policy**

- Review insurance coverage re Rocky Stampede Association

DEPARTMENT: Corporate Services

09/04/13 **119/13 Bylaw 971/13 - Elliot**

- Second Reading/Public Hearing

DEPARTMENT: Public Works

09/04/13 **120/13 Bylaw 973/13 - Rissi**

- Second Reading/Public Hearing

DEPARTMENT: Public Works

09/04/13 **140/13 Nordegg Development**

- Sales Agreement

DEPARTMENT: Public Works



Agenda Item

| | |
|--|--|
| Project: Road Surfacing and other Major Projects – Priority Setting Policy Review | |
| Presentation Date: April 23, 2013 | |
| Department: Public Works | Author: Erik Hansen/Marshall Morton |
| Budget Implication: <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation | |
| Strategic Area: Infrastructure & Asset Management | Goal: - To effectively manage the financial and physical assets of the County in order to support the growth and development of the County while obtaining maximum value from County owned infrastructure and structures. |
| Legislative Direction: <input type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) _____ <input checked="" type="checkbox"/> County Bylaw or Policy (cite) Road Surfacing and other Major Projects – Priority Setting Policy | |
| Recommendation - That Council reviews the information provided; amend if required and approves the draft revisions as presented. | |
| Attachments List: Road Surfacing and other Major Projects – Priority Setting Policy | |

Background: The Administration is bringing fourth the Road Surfacing Policy for Council's review. As per the discussion with Council, at the April 15, 2013 Agendas and Priorities meeting, staff have made the recommended changes to the described policy. The most significant change includes how additional paving will be managed. The third paragraph refers to how the maintenance overlays will be reflected in budget as well as a long term forecast.

Items that are intended to be added have been outlined in **red** whereas items to be removed have been ~~struck through~~.

Clearwater County

ROAD SURFACING AND OTHER MAJOR PROJECTS – PRIORITY SETTING

EFFECTIVE DATE: August 26, 2003

Revised date: July 29, 2010

Draft Revision date: April 23, 2013

SECTION: Public Works

POLICY STATEMENT:

To guide administration in making recommendations to Council and to assist Council in determining road surfacing priorities in the County.

PROCEDURE:

1. The primary priority **for the existing surfaced road network** will be to the development of **ban free road structures**. ~~To maintain the existing surfaced road/infrastructure;~~
2. **Typically, additional paved or surfaced road infrastructure development will only be expanded through funding partnerships such as: Provincial or Federal grant(s), third party funding (e.g. industry) or local improvement tax.** ~~As budgets permit the surfaced road inventory may be increased to accommodate the completion of the surfaced road network. To assist in planning this program, a priority list of surfacing projects will be prepared by the Public Works Manager, reviewed and approved by Council on an annual basis.~~
3. **The maintenance overlays will be reflected on a priority list with a 3 year paving capital budget, as well as a 7 year forecast being used to assist in capital and financial planning.** ~~Once the priority list is adopted by Council, the top projects will be placed on a planning queue with the intention of performing road base preparations in the year prior to the actual road surfacing taking place.~~
4. Depending on the construction techniques utilized and the availability of funds, **subgrade preparation** ~~road base work and surfacing work~~ may occur in the same construction year.
5. All new asphalt surfaced road structures shall be constructed as to achieve a weight allowance minimum of **100%** ~~90%~~ during ban season.
6. To assist in establishing the priority list the following factors will be considered.
 - **Factor One: Network considerations;**
 - Provides network links to areas of the municipality, between the Province's Provincial Highways and to other municipalities;
 - Provides for a fair distribution of paved surfaces throughout the settled or sparsely settled portions of the municipality;
 - Cost benefits of installing a paved surface as opposed to maintaining a highly used gravel road.

- ~~Factor Two: Quantifiable statistics such as:~~
 - ~~Traffic counts;~~
 - ~~Number of properties served;~~
 - ~~Number of developed residents adjacent to the roadway;~~
 - ~~Number of industrial or commercial developments served.~~

- ~~Factor Three:~~
 - ~~Improved driving conditions;~~
 - ~~Reduce dust for adjacent developments;~~
 - ~~School bus routes;~~
 - ~~High seasonal use.~~

7. Notwithstanding other sections of this policy, council will also prioritize major projects that will be worked on as funds and opportunities present themselves. This list will include only paving projects or major grading/regravelling projects in more remote areas of the County.

To assist in planning and pursuing projects of this nature council will annually place approximately \$ 300,000 in the annual municipal budget. This money may be used for upgrades to these roads, for cost sharing with industry or the Provincial Government, or it may be placed in a reserve for future use.

Roads that may be eligible for funding under this program include:

- Red Deer River Access Road
- North Fork road
- O'Chiese Road
- Chungo Road
- Swan Lake Road
- **Cutoff Creek Road**

8. Construction standards will be established by Council on a recommendation from the **Director**, Public Works Manager for each project **through criteria set out in the Clearwater County Road Standards Policy**. In determining these standards consideration will be given to the long term road utilization.



Agenda Item

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| Project: Road Use Policy For Industrial/ Commercial Truck Hauls Road Weights Control Policy | |
| Presentation Date: April 23, 2013 | |
| Department: Public Works | Author: Marshall Morton |
| Budget Implication: <input type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation | |
| Strategic Area: Infrastructure & Asset Management | Goal: To effectively manage the financial and physical assets of the County in order to support the growth and development of the County while obtaining maximum value from County owned infrastructure and structures. |
| Legislative Direction: <input type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) _____ <input checked="" type="checkbox"/> County Bylaw or Policy (cite) <u>Road Use Policy For Industrial/ Commercial Truck Hauls & Road Weights Control Policy</u> | |
| Recommendation: That Council reviews the amended policy, recommend any additional changes and approve the draft revisions. | |
| Attachments List: Road Use Policy For Industrial/ Commercial Truck Hauls (including Schedule A) Road Weights Control Policy | |

Background: The Administration has brought forward the designated policies for Council's review. Staff has made some recommended changes including the addition of guidelines to the Road Use policy pertaining to the loading/unloading of equipment on County roads and the removal of the Tri-drive component from the Road Weights Control policy.

As with other policy reviews, items that are intended to be removed are ~~struck through~~ whereas items intended to be added are described in **Red**. Upon your consideration staff will bring back the final draft to the next scheduled meeting for your approval

Clearwater County

ROAD USE POLICY FOR INDUSTRIAL / COMMERCIAL TRUCK HAULS

EFFECTIVE DATE: June 24, 2008

Revision: ~~April 10, 2012~~ **April 23, 2013**

SECTION: Public Works

POLICY STATEMENT:

The purpose of this policy is to define Council's expectations for staff to follow when dealing with truck hauls on County Roads.

For purposes of implementing and interpreting this policy, the following principles apply:

- all roads maintained by the County are for public use (including trucks);
- the County will regulate truck traffic to the extent that is necessary to ensure safe travel for all users of the roadway;
- although all roads are for public use, no user will have the right to damage a roadway beyond that experienced through normal use, without the permission of the County;
- any users that damage roads beyond that expected through normal use shall pay for any damages;
- during times of major truck hauls (~~i.e. generally more than four trips per hour in any two-hour period~~) (**i.e. generally more than 5 trips in any given one-hour period**), the prime contractor will provide dust control. A "trip" is defined as a singular movement from point A to point B passed a particular location on a road (e.g. residence). Under damp conditions or in remote areas this requirement maybe waived by the Director of Public Works or his designate.
- Truck hauls that will be transporting 10 or more loads per day will require an executed Road Use Agreement (attached as Schedule "A") to be in place prior to the commencement of the haul. Road Use Agreements shall be entered into 24 to 48 hours prior to the haul commencing.
- Truck hauls of less than 10 loads, including a single trip load that requires a Motor Transport permit for any reason, shall have the Motor Transport permit validated by TRAVIS MJ prior to utilizing roads under County jurisdiction. A validation/permit number will be issued by TRAVIS MJ as per the "Road Weights Control" policy.
- The requirements of this policy shall not apply to agricultural related hauls. Agricultural related hauls shall be limited to farm plated vehicles only.
- **Generally unloading of equipment on County roads in not permitted, however under special circumstances permission may be granted by the Director, Public Works or his designate.**

PROCEDURE:

1. Annually, the ~~Director of Public Works~~ **Director, Public Works** will write all larger trucking and hauling contractors working in the County, and advise them on their responsibility towards the travelling public, for dust control and for repair costs.
2. Haulers shall contact the Public Works office to determine appropriate routes. Condition of roads, adjacent developments and truck travel distance will be considered when assigning routes.
3. All policies and regulations associated with weight restrictions shall be adhered to.
4. County staff, as a condition of assigning a haul route, may require the contractor to apply dust control on the road for safety reasons or on the road in front of effected residents.
5. If County staff becomes aware of a major haul through a complaint, the complaint will be investigated and the contractor may be required to stop hauling, to change routes or apply dust control.
6. County staff shall monitor roads used for major hauls and excessive damage repair costs will be charged to the ~~hauler~~ **permit holder**.
In instances where major road damage is inevitable, or where collection for damages may be difficult, the ~~Director of Public Works~~ **Director, Public Works** is authorized to take securities in the form of irrevocable letters of credit or ~~certified checks~~. Said securities will be used by the County to repair damages when a ~~hauler~~ **permit holder** does not repair or maintain roads as required by the ~~Public Works Director~~ **Director, Public Works**.
7. The ~~Director of Public Works~~ **Director, Public Works** and the County Chief Administrative Officer (CAO) are authorized to ban roads on a temporary basis and to take any appropriate enforcement action necessary to implement this policy and protect county and public interests during major truck hauls. This enforcement action may include in addition to implementing road bans, suspending a ~~hauler's~~ **permit holder's** ability to obtain a single trip permit or a Road Use Agreement for a period of time until the ~~Director of Public Works~~ **Director, Public Works** or the CAO is satisfied that the hauler is able and willing to abide by the requirements of this policy.
8. The area Councillor will be informed of any action taken by County staff under this policy.
9. Road Use agreements will be issued covering a time period that allows the applicant to complete the work considering weather conditions and other factors that influence start and completion of the haul.
10. **Generally Clearwater County requires all equipment (including service rigs) to be loaded or unloaded directly on the designated lease.**

If a wheeled service rig (or any other load) is unable to enter a lease, an email must be sent to publicworks@clearwatercounty.ca requesting permission to load/unload on the required County road. The email should include the following:

- What is being loaded/unloaded.
- The legal land description of the lease(s) when the load/unload is to take place.
- The date and time of the load/unload.
- Provincial permit number.

If permission is granted you will receive the following email:

"After discussing with the required County staff, Clearwater County agrees to the loading/unloading of the requested equipment on the road way as long as the following conditions are met":

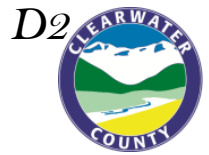
- Pilot cars and Flag personnel must be on site.
- The load/unload is only approved to take place during daylight hours.

- All trailers (jeeps/boosters) must be removed from the roadway immediately after the equipment is loaded/unloaded.
- No load/unload will take place during school bus hours (between 7:30am-9:00am & 3:00pm-4:30pm)
- Dry or frozen track only.

ROAD USE AGREEMENT

PLEASE REVIEW /
SIGN AND FAX BACK

Schedule A



PERMIT NUMBER

CC- 13- []

Permit Holder Information

Company Name _____
Contact Name _____ Phone Number _____
Email Address _____ Fax Number _____

Trucking Company Information

Company _____ Contact _____
Phone _____ Fax _____

Load Information

| | | | |
|-----------------|-----|------------------|-----|
| Number of Loads | [] | Load Description | [] |
| ROUTE | [] | | |

% Axle Allowance 100% Provincial Permit No. _____
~~Clearwater County Tri-Drive Permit #'s~~ _____
Surface Moving From _____ Surface Moving To _____
Start Date of Move _____ End Date of the Move _____

Required Conditions:

- It is understood that all loads will be in compliance with Clearwater County Road Weights Control Policy dated February 24, 2009. See attached road weights.
- Dust / Ice control will be supplied by permit holder. Dust control must be in place at least one hour prior to rig move or haul commencement.
- Grader maintenance on Clearwater County road to be undertaken by the permit holder while haul is in progress. This grader maintenance shall keep the road surface in the same or better condition as it was prior to the haul commencing.
- Road damages will be at the sole expense of the permit holder.
- Road repairs will be undertaken to the Municipalities satisfaction and will be at the sole cost of the permit holder. The Haul route shall be evaluated by the permit holder upon completion of the haul to determine all areas which require repair. If re-gravelling is required the rate at which these areas will be graveled will be determined by a Clearwater County representative. 20 mm gravel shall be used for regravelling.
- In case of rain and or wet conditions, the trucks are to be stopped immediately in order to protect the road from damage.
- Dry or frozen track
- All Service Rigs must be hauled on a wheeler.
- FULL PERMIT MUST BE CARRIED IN VEHICLE. TRUCKING COMPANY IS AN AGENT OF THE PERMIT HOLDER. PERMIT MUST BE PRESENTED UPON REQUEST BY PEACE OFFICERS. CLEARWATER COUNTY WILL MONITOR THE ROADS AND STOP THE PROJECT IF NECESSARY.**

Terms and conditions of this agreement acknowledged and agreed to:

Signed Date _____ Time Issued _____
Name (please print) _____ Witness _____
Permit Holder _____ Clearwater Rep. _____
Signature _____

Clearwater County

ROAD WEIGHTS CONTROL

EFFECTIVE DATE: February 24, 2009
Revision: April 10, 2012 April 23, 2013

SECTION: Public Works

POLICY STATEMENT:

To protect roads under the control and jurisdiction of Clearwater County from damage due to heavy vehicular traffic.

DEFINITIONS:

“Non Standard Configurations” - Any unit that requires an Alberta Transportation Permit (jeeps, wheelers, boosters added to a tractor unit).

“Non Divisible Load” a load that cannot be split (Does not apply to log haul)

“Dry Track” Dry Track can be described as a lack of any type of moisture on the roadway. When roads are dry, a vehicle will not leave any type of indentation on the roadway, nor will it leave mud or debris on the road. If you are uncertain if the road condition would be considered Dry Track, you should contact the Municipality to verify if movement is allowed. Carriers must use discretion when traveling on roads and are responsible for any damage that may be caused.”

PROCEDURE:

1. When possible, 48 hours prior to the placement of the Road Bans by the Road Weights Committee as per Bylaw 307/92 “Implementation of Road Bans”, the ~~Director of Public Works~~ **Director, Public Works** will place an ad in the local newspapers and on the local radio station advising the public that road bans are about to come into effect in the County.
2. Exemption permits to travel over banned roads will not be issued unless authorized by the ~~Director of Public Works~~ **Director, Public Works**.
3. If authorization is obtained from the ~~Public Works Director~~ **Director, Public Works** the following procedures will be adhered to in instances when overweight vehicles are required to travel banned roads:
 - a) During office hours, staff will take the required information concerning requests for permits on the ~~Road Use Agreement attached as Schedule “A”~~ **Exemption Permit**. No approval will be given at that time. The information will be passed on to the ~~Public Works Director~~ **Director, Public Works** who will ensure that the request is reasonable

- and will not damage the county roads. ~~The Public Works Director~~ **Director, Public Works** or his designate may wish to inspect the road prior to the issuance of an agreement.
- b) ~~The Public Works Director~~ **Director, Public Works** or his designate will then contact the permittee who will be given any weight restrictions, an approved route, permit number and any other specific instructions deemed necessary.
4. The following procedures will be followed when a trucker has in his possession an overweight permit issued by Alberta Transportation and wishes to travel on County roads. (No road bans in effect :)
- a) All heavy haul single trip permit requests to travel on County roads will be taken by TRAVIS MJ. Once the hauler has obtained a permit they may proceed with the haul.
- b) During wet periods, permits will be suspended for a period in time to allow for roads to dry as determined by the Director of Public Works or his designate.
5. When applying for a permit with TRAVIS MJ the following pertinent information may be requested.
1. Origin and destination of load (legal land location)
 2. Haulers name and phone number
 3. Route being taken
 4. Description of load
 5. Transportation permit number
 6. Date of move
6. A condition of all permits issued is that a dry track must exist.
7. All permits and other pertinent information will be available for the County's Community Peace Officers (CPO)-
8. Any damage to roads beyond that resulting from normal public use will be charged to the ~~trucking company, the trucking company~~ **permit holder, the permit holder** will be responsible for all costs associated with the repairs to damaged roads. A letter of explanation outlining the circumstances shall be sent with the original demand for payment.
9. Public Works staff and contractors are expected to comply with road ban restrictions and to apply for permits and preferred routes. This is to ensure that private operators used by the County receive constant and consistent information regarding Council's desire to avoid damage to the county road network.
10. Heavy Haul Permit allowed weights will be issued in accordance to attached Schedule "B" and Schedule B-2; this will include all non-standard including service rigs.
11. ~~Haulers utilizing a tri-drive are required to obtain an annual County permit in order to utilize 23,000 Kgs as legal weight. Without the annual county permit tri drives will not exceed 17,000 Kgs while traveling on county roads. (Applies to non-divisible loads only) Haulers will be required to obtain a County permit to exceed 23,000 Kgs during the winter weight period.~~

12. Tridem trailers will be recognized as a standard configuration by the county if the hauler has obtained an Alberta Transportation TAC (Tridem Axle Configuration Permit) Weights as per TAC permit will considered legal. Without the TAC permit the maximum allowed weight on County roads will be limited 17,000 Kgs. (non Divisible loads only) Haulers will be required to obtain a county heavy haul permit for any weights over 24,000 Kgs.
13. Failure to comply with this policy may result in the suspension of hauling privileges for the trucking company within Clearwater County.



Agenda Item

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|--|----------------------------|
| Project: South East Recreation Grounds | |
| Presentation Date: April 23rd, 2013 | |
| Department: Community and Protective Services | Author: Mike Haugen |
| Budget Implication: <input type="checkbox"/> N/A <input checked="" type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation | |
| Strategic Area: Quality of Life | Goal: |
| Legislative Direction: <input checked="" type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) _____ <input type="checkbox"/> County Bylaw or Policy (cite) _____ | |
| Recommendation: That Council reject all bidders and combine this project with the Caroline Arena Expansion project. | |
| Attachments List: None | |

Background:

As Council is aware a concession/washroom building for the South East Recreation Grounds is being constructed this spring/summer. This is part of a larger development that included some site work, running of deep utilities and construction of two ball diamonds.

The remaining budget for this project is approximately \$348,000.00. Remaining items on this project include:

- Running electrical power to the building;
- Construction of the building, including slab and prep work; and,
- Engineering costs (drawing finalizations, inspections, etc.).

When put out for tender the original building design received a low bid of \$589,329.00. This was based on a masonry option. Converting the building to wood yielded a price of \$548,129.00.

Since that time, staff have worked with the engineers and the low bidder to alter the building design and find alternate, but suitable, materials and have lowered the cost to \$457,964.00.



At this point, Council has several available options.

1. Increase funding to build original design with some material substitutions (wood option).
The cost of this option would be approximately \$499,085.00 without a contingency. This option would require a reallocation of approximately \$169,085.00, again not including a contingency. Converting to masonry would add approximately \$42,000.00.
2. Increase funding to construct reduced design (wood option).
The cost of this option would be approximately \$470,964.00 without a contingency. This option would require a reallocation of approximately \$140,964.00. Staff have not determined a cost to convert this option to masonry but given that the proposed changes are not significantly altering the walls, believe it would still be in the range of \$42,000.00.

Staff note that the Council's Recreation Reserve (cash in lieu from developers) is expected to be at approximately \$99,000.00 at the end of 2013. Should Council choose either Option 1 or 2, a significant portion of the necessary funding could be provided from the Recreation Reserve.

3. Reject all bids and cancel the project
Council may choose to reject all bids and cancel the project. This option would require the return of MCFP funding in the amount of approximately \$174,000.00 to the Province. This option is not recommended by staff as the project represents a service hub for the existing ball diamonds and for the future developments to occur on the grounds.
4. Reject all bids and re-tender the project
Council may choose to reject all bids and re-tender the project in the hopes of receiving better pricing. Staff do not recommend this option as it is not believed that better pricing will be achieved at this point in time. By choosing this option, Council may risk delaying the project and receiving higher pricing.
5. Reject all bids and combine the project with the Caroline Arena Expansion
Council may choose to reject all bids and combine this project with the Caroline Arena Expansion to attempt to reduce costs through reduction in expenses associated with items such as mobilization. This approach may or may not reduce costs and may result in the longer wait for project completion.



Council should be aware that even if Option 5 is chosen, the proposed structure may still exceed the remaining funds available and would require additional funds to be allocated. It is not known at this time how much extra funding may be required (if any), however Council would still have the option of utilizing Council's Recreation Reserve to cover part of all of the additional cost.

Given past discussions with Council, staff is recommending that Council choose Option 5 so long as Council is comfortable with the financial uncertainty associated with that option. If this option is selected, the project would be managed by the same group overseeing the Caroline Arena Expansion.



Agenda Item

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|--|----------------------------|
| Project: Community Peace Officer – Expanded Appointments | |
| Presentation Date: April 23rd, 2013 | |
| Department: Community and Protective Services | Author: Mike Haugen |
| Budget Implication: <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation | |
| Strategic Area: Land and Economic Development | Goal: Goal 5 |
| Legislative Direction: <input checked="" type="checkbox"/> None <input type="checkbox"/> Provincial Legislation (cite) _____ <input type="checkbox"/> County Bylaw or Policy (cite) _____ | |
| Recommendation: That Council direct staff to proceed with have the Clearwater County Community Peace Officers' appointments expanded as presented. | |
| Attachments List: Letter from Don Livingston (ESRD) | |

Background:

Please see the attached letter of March 25th, 2013 from Don Livingston of ESRD. This letter is the result of discussions between the County and ESRD regarding the County's Community Peace Officer (CPOs) Appointments.

A Peace Officer's Appointment is the document that establishes what specific jurisdictions a particular officer has. Basically, it lists the legislation that officer can and may enforce. This item is requesting that Council consider expanding the Appointments of the County's CPOs to allow them to enforce specific parts of Provincial legislation most commonly used in the West Country.

The specific items to be listed are contained in the ESRD letter and do not represent the entirety of the statutes from which they come.

Staff is recommending that Council approve application for these expanded Appointments as part of this pilot project. This would allow County CPOs to more



effectively deal with issues they see during long weekend task forces and while conducting patrols in different areas of the County.

Staff note that this is not intended to allow the CPOs to replace Provincial enforcement staff, but rather to compliment them while the County CPOs are performing their already existing duties. In conversation with Provincial entities, it does appear that the Province will be increasing its enforcement personnel in the area at various times over the summer.

Staff also note that even with the expanded Appointments the direction of the County's CPOs regarding how their time is spent and their priorities would still be determined by Council. It is not assumed that because the CPOs would have additional enforcement powers that additional operations specific to their use would occur.

Don Livingston of ESRD will also be present to address any questions that Council may have.

AR {Action_Request_Number}

Date: March 25, 2013

Clearwater County
4340-47 Ave
Box 550
Rocky Mountain House
Alberta
T4T 1A4

Attn: Ron Leaf, CEO

Re: Public Land Recreation Enforcement Pilot Project.

The following will outline the specific pieces of legislation that will be added to the Clearwater County CPO's Peace Officer Authority and the expectations around their use of that legislation.

First off it is not the expectation of ESRD to off load our responsibility for the enforcement of legislation onto county CPO's. The intention of this pilot is that by enabling county CPO's to enforce portions of our legislation they will be better equipped to deal with situations they are encountering routinely during their normal day or on joint forces patrols. This is similar to the OHV bylaw that Clearwater has where Forest Officers are named in the bylaw so we can enforce that law. The pilot will be for two years commencing in May of 2013 and will be evaluated in March of 2015. At this time, or any time within the two years either ESRD or Clearwater County can terminate this arrangement and have those authorities removed from the CPO's appointments. After the pilot, the success of the program will be evaluated to see if permanent appointments should be considered..

ESRD staff from Rocky Mountain House will work with Clearwater County Emergency services Manager to put together a reporting structure and protocols to be followed by County CPO's when interacting with the public and addressing non-compliance. A public land enforcement handbook is being developed that will help guide ESRD and Justice and Solicitor General (JSG) staff with vacant public land (recreational) enforcement infractions and the intentions of the legislation. This will also be provided to Clearwater CPO's.

The following are the specific sections of legislation that would be added to the CPO's Peace Officer Authority.

Public Lands Act

- Sec 56, offences re crown land, property etc.

Public Lands Administration Regulation

- Sec 174, Offences section

These are some of the situations the above sections would be used for:

- Inappropriate use of OHV's in creeks and rivers in places like the Tay River, Rig Street, Chambers Creek, Clearwater River, Hummingbird and Nordegg.
- OHV's and trucks "ripping up" the muskegs and soft ground.
- People washing their OHV's in creeks.
- People squatting on public land adjacent to subdivisions or private land. (Burnstick Lake, Nordegg, North Sask. River park area)
- Off trail use in a Public Land Use Zone.
- Garbage at a camping site in a Public Land Use Zone.

Forests Act

- Sec 50, offences section.

By having this section added to their appointment they will become ex officio Forest Officers. This will give them authority under the Forest act and the Forest and Prairie Protection act. This will allow them to deal with the following types of situations:

- Cutting firewood without a permit.
- Damage to forest growth (cutting live trees)
- Having an open fire during a fire restriction or ban.
- Checking log hauling vehicles haul manifests (form TM9)

If you are in agreement with this please provide me with a letter stating the names of all the CPO's that will require these appointments and ESRD will recommend. JSG approve the appointments.

Don Livingston
Acting Lands Manager
Clearwater Area

Municipal Development Plan

There are eight guiding principles stated in the Municipal Development Plan (MDP). One of those is land use compatibility. The location, intensity, scale and design of new development should be compatible with the capacity of the site and adjacent land uses. Another guiding principle is to promote locally appropriate tourism opportunities. Recognize tourism is a vital part of the County's economy, while allowing residents opportunities to enjoy the abundant natural and built recreation resources throughout the County.

Goal 5.1.4 of the MDP is to provide for a variety of recreation facilities throughout the County. Per Policy 5.2.15, *"Clearwater County recognizes river and stream valleys as important open space and conservation corridors. The priority uses within river and stream valleys should be agricultural operations, recreation, forestry and resource extraction, each where appropriate and in manners that seek to retain the character and integrity of the valley, including natural habitat."*

Goal 8.1.4 of the MDP is to promote the County as a tourism destination. Policy 8.2.30 states that *"Clearwater County encourages tourism land uses to locate in the County and may facilitate appropriate tourism land uses in suitable locations. These locations include locations having other amenity values for tourism land uses and appropriate accessibility."*

Land Use Bylaw 714/01

The proposed use would best be described as a holiday trailer/recreation vehicle park or campground as a discretionary use in the Recreation Facility District "RF". The proposal would be well below the maximum density for tents, holiday trailers and recreational vehicles in a RV park of 8 sites per acre as prescribed in Section 13.4(10)(L) of the Land Use Bylaw.

First Reading:

At the regular Council meeting held on March 12, 2013, Council reviewed and gave first reading to Bylaw 972/13. 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 may consider whether or not to grant second and third readings to Bylaw 972/13.



CLEARWATER COUNTY
APPLICATION FOR
AMENDMENT TO THE LAND USE BYLAW

Print, Sign and
Return

F1

Application No. 13/01

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

APPLICANT Gail Williamson PHONE 780-991-9565

ADDRESS #32 Oakville Crescent Red Deer Alberta T4P 1S3

AMENDMENT REQUESTED:

1. CHANGE OF LAND USE DISTRICT FROM Agricultural "A" TO Recreational Facility "RF"

LEGAL DESCRIPTION OF PROPERTY: NW 1/4; SEC 29 ; TWP 35 ; RGE. 8 W5M

OR - LOT 4 BLOCK 1 PLAN 1025627

OR - CERTIFICATE OF TITLE NO. (Site Plan is attached.)

SIZE OF AREA TO BE REDESIGNATED 22 Acres HECTARES / ACRES

REGISTERED OWNER: Gail Williamson

ADDRESS: #32 Oakville Crescent Red Deer Alberta T4P 1S3

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

Application for the purpose of redistricting a portion of approximately 22 acres of an existing 42.23 acre parcel Agricultural District "A" to Recreational Facility District "RF"

3. REASON IN SUPPORT OF APPLICATION FOR AMENDMENT:

See attached application

DATE March 1 2013 SIGNATURE [Signature]

This personal information is being collected under the authority of the Municipal Government Act, being Chapter M-26, R.S.A. 2000 and will be used to process the Land Use Bylaw amendment application. It is protected by the privacy provisions of the Freedom of Information and Protection of Privacy Act, Chapter F-25, R.S.A. 2006. If you have any questions about the collection of this personal information, please contact Clearwater County, P.O. Box 550, Rocky Mountain House, Alberta T4T 1A4.

APPLICATION FEE OF \$ 720.00 PAID: March 7, 2013 RECEIPT 88861

[Signature]

SIGNATURE OF DEVELOPMENT OFFICER
IF APPLICATION COMPLETE

IMPORTANT NOTES ON REVERSE SIDE

BYLAW NO. 972/13

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, Statutes of Alberta, 2000, Chapter M-26.1 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 ±22.0 acres of Plan 102 5627, Block 1, Lot 4 (PT NW 29 and SW 32 38-08-W5M) as outlined in red on the attached Schedule "A" be redesignated from the Agriculture District "A" to the Recreation Facility District "RF".

READ A FIRST TIME this ____ day of _____ A.D., 2013.

REEVE

MUNICIPAL MANAGER

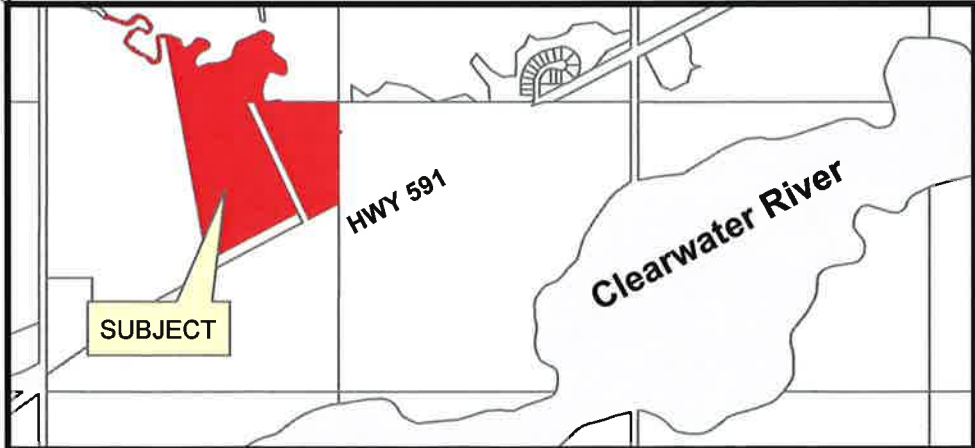
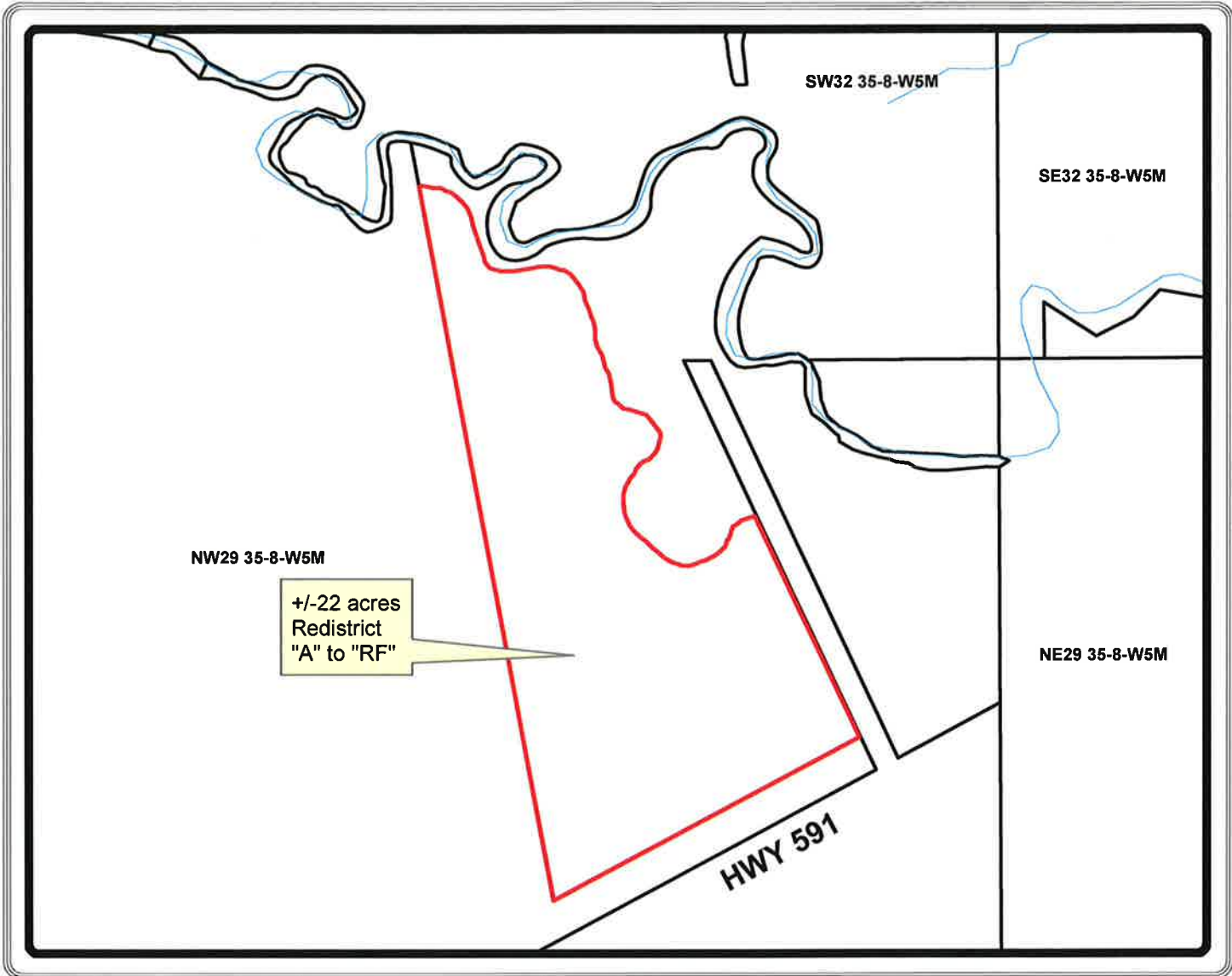
PUBLIC HEARING held this ____ day of _____ A.D., 2013.

READ A SECOND TIME this ____ day of _____ A.D., 2013.

READ A THIRD AND FINAL TIME this ____ day of _____ A.D., 2013.

REEVE

MUNICIPAL MANAGER

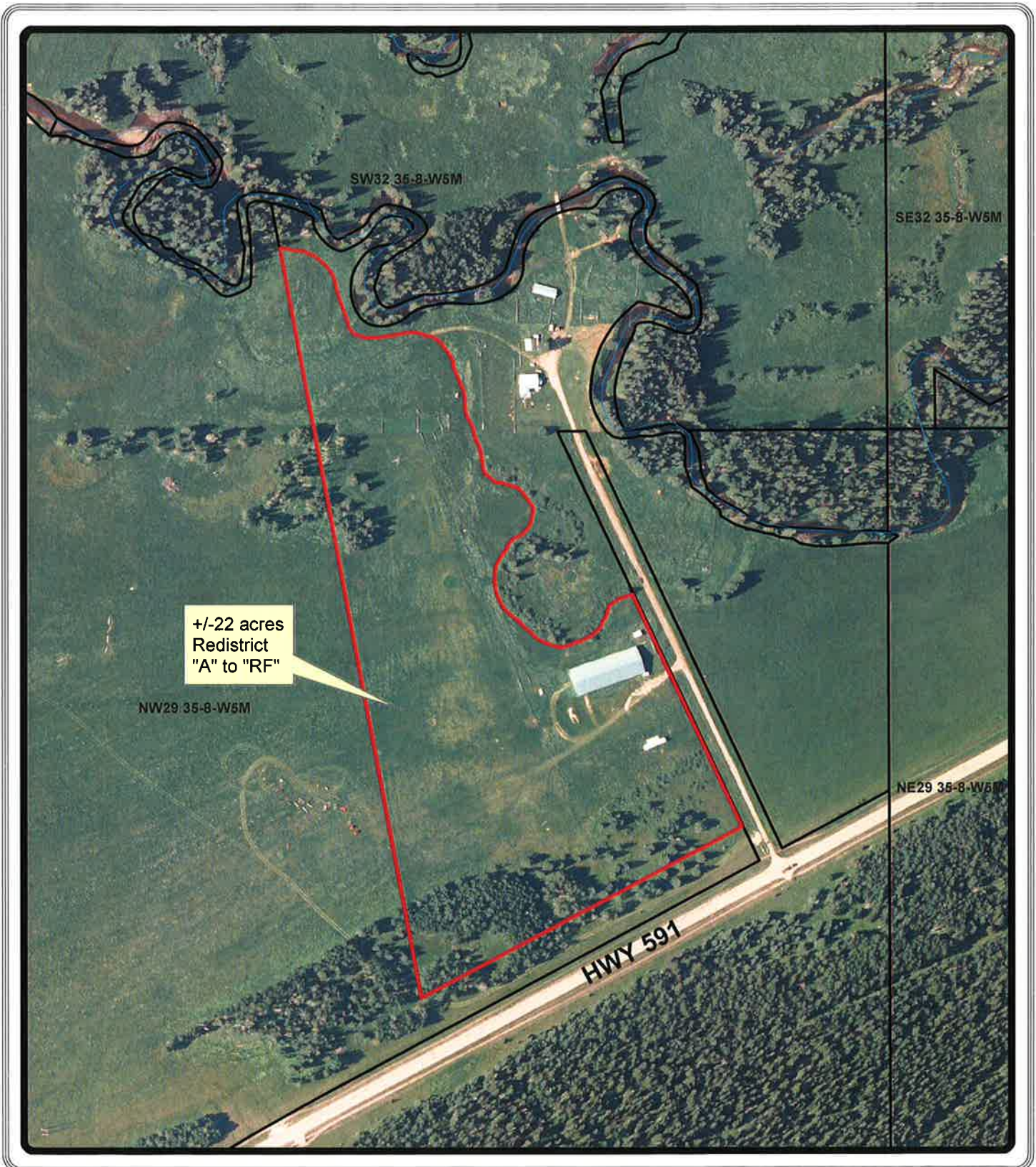


Schedule "A"
Bylaw 972/13



**Application 01/13 to Amend the Land Use Bylaw
To Redistrict +/-22 acres in Lot 4, Block 1, Plan 102 5627
from Agriculture District "A" to Recreation Facility District "RF"
for the purpose of developing a Recreational Retreat/Campground**





**Application 01/13 to Amend the Land Use Bylaw
To Redistrict +/-22 acres in Lot 4, Block 1, Plan 102 5627
from Agriculture District "A" to Recreation Facility District "RF"
for the purpose of developing a Recreational Retreat/Campground**

CLEARWATER COUNTY
SKETCH SHOWING PROPOSED
SITE USE AND FEATURES
PART OF LOT 4, BLOCK 1,
PLAN 102 5627

ALL WITHIN THE
N.W. 1/4 SEC. 29,
TWP. 35, RGE 8, W.5M.
AND
S.W. 1/4 SEC. 32,
TWP. 35, RGE 8, W.5M.

CLIENT:
WILLIAMSON
SCALE = 1:1000

Legend:
Boundaries are shown with _____
Property lines are shown with _____
Property poles are shown with 'O'
Distances and bearings are in metres.
Distances are indicated from fixed monuments.
Control monuments to show from _____
Direction of drainage is shown with _____



N.W. 1/4 SEC. 29, TWP. 30S, RGE 8, W.5M.

Boundary to the Mountains Recreational Retreat

I am proposing to create a diverse recreational retreat to attract tourism activities to the area. I want to offer a variety of experiences for the patrons to enjoy the scenery and tranquility of the area while being environmentally conscious and responsible. The area is bordering the Rocky Mountains 15 minutes west of Caroline and on the banks of the Tay River in an area known as Boundary.

In consideration of the environmental impact a recreational area can have in a rural setting, I will be installing a responsible way to deal with the waste water. I have hired S & D Consulting firm and their certified Geologist has done the investigative work necessary to determine the design requirements in conjunction with their certified Engineer to be approved by Municipal Affairs. It is an environmentally friendly biodegradable efficient waste water collection, treatment and disposal process. I have been told this system has already been approved by the County of Clearwater on a project they are working on within the County. I will be accountable and innovative with my development by offering at my expense environmental initiatives for use by my patrons while at my retreat and education they can take home. For example: composting, recycling and organic gardening. This will create a sustainable recreational resource.

In Phase One of this application I am proposing a total of 36 serviced and non-serviced sites. I will be offering a diverse idea that I believe will attract new tourism to the County of Clearwater, by use of an existing barn and communal pasture for my Horse loving patrons who like to take their horses camping. They can have a real Western experience not readily available in this area thus opening up the option for a more diverse retreat choice. They can camp while their horses are in a secure safe natural environment and enjoy riding and beautiful scenery away from the City. I believe this vision fits into the MDP under Goal 5.1.4, as well as Goal 8.1.4

Further to this I would like to expand on my experience as a Red Seal Chef of over 25 years by exploring the opportunity of producing organic foods, both vegetables and meat products.

I am an experienced, successful business entrepreneur for over 25 years including running a successful Catering business. I have catered to The Edmonton Eskimos Football team for 7 years, and Edmonton Oilers, and other well-known businesses such as City of Edmonton, Schlumberger, Epcor, and Atco Gas. I do business with honesty and integrity. I have for your perusal a disk of what I have been successful doing in the food industry. I have been recognized by the YMCA, Chamber of Commerce and received an award for Economic Development in the City of Edmonton for 10 years of successful operation.

In addition to this, successfully building and designing three commercial kitchens being the general contractor for all aspects from framing, electrical, plumbing, heating and ventilation to finishing start to finish and I can paint, landscape, design, coordinate whatever needs to be done at a professional level. I have a strong background in completing what I start, once approved this project will be done to completion.

I am a single parent I have always been the sole supporter for my children and I wish this to be a business I can continue to support my family with as well as have a business my family can carry on.

As a driven and success full individual I would like your support and guidance for my endeavor as listed in the following application.

Land Use Bylaw Amendment Application

Application for the purpose of redistricting a portion of approximately 22 acres of an existing 42.23 acre parcel AGRICULTURAL DISTRICT "A" to Recreational Facility District "RF"

Proposal- Rezone 22 acres of land on the west portion of the property for Recreation Facility District "RF" and reserving 20 acres on the east side of property Agricultural "A"

Legal Description PLAN 1025627
 BLOCK 1
 LOT 4
 (within Section SW 32-35-8-W5 &NW 29-35-8-5)

Location

The subject land is a 42.23 acre site 18 miles west of the village of Caroline on the north side of Highway 591. It is the first acreage past the Provincial Tay River Campground. The property contains a house, the 1930 original log homestead, a mobile and a riding arena and is bordered by the Tay River. A number of properties consisting of CRA, A, RF, HD, AND LR are located in close proximity and the remaining area is predominantly crown land.

Background

The location is a prime recreational area which is suitable for a controlled, environmentally-friendly Recreational Facility. The area has numerous other recreational facilities, both private and provincially operated; Private Recreational Facilities reporting full capacities for leased spots. The forestry areas that are in the close proximity are being used for recreational use, such as Rig Street, which is located close to the applicants' property.

I believe that this proposal fits within the Clearwater County Municipal Development Plan for land use compatibility and goals and visions of the plan, for example, greatly expanded tourism sector, more rural businesses, and conserved natural areas. This location could provide a privately controlled, environmentally friendly Recreational Facility.

Applicant Land Owner

My name is Gail Williamson. I have a background as a successful operator of a business in the hospitality industry for over 23 years. I am a Red Seal Chef by trade.

I have an interest in learning how to produce organic farming, eggs, milk and produce. I would like to investigate future options to utilize green power resulting in environmentally friendly energy generated for this property. Part of this eco initiative would be by providing composting and recycle systems and limiting the amount of waste to be collected.

Land Use Bylaw Amendment Application

Proposal

My Proposal is to be able to offer RV camping with fully serviced leased sites with biodegradable engineered sewer system, There will be 19 serviced sites and 17 non serviced sites in Phase One

Proposed Site Plan

PHASE ONE To be completed over a two year time span Fits MDP 12.2.4

- Area1 (19 sites) will have power, water, and sewer supplied to proposed sites
- Area 2 (17 dry sites). RVs to have their own water and sewer (these leisure sites could be available for family and friends)
- Area 1 sites and Area 2 sites will remain under one title
- Setbacks from river shall be no less than 20 metres (66 feet) minimum width of ER complies with **MDP 12.2.15 (d) See 12.2.18**
- Proposed lots to be within the allowable density as under the “RF” zoning bylaw – 8 sites per acre and a minimum lot size of 300 square meter
- Wash house hooked up to existing power and water
- Install sani-dump with holding tank
- Put in walkways, RV pads, and road improvements
- Plant trees and install a fence along walkways and boundary to the west
- Build gate and sign at entrance to property
- Provide a tack room
- Common Area-Amenities

Infrastructure

- Restricted pathways for Quads to access property and designated parking to minimize noise.
- Main access to location – access is off HWY 591 on existing local range road 8-5 and present internal road as indicated by map
- Emergency access available with existing roads as indicated by map
- Closest private use dumping station location is Caroline
- Commercial dumping station is located in Sundre
- I will be adding landscaped areas, including spruce trees to screen the property from the road and also offer vegetation buffers these will enhance noise attenuation along the highway and the adjacent lands to the west. In addition, I would like to include natural limestone retaining walls and decorative gravel walkways and roads. To accent these features, we will be planting native wildflowers and grasses ensuring non-invasive species are being used. Most importantly preserving as much of the existing natural resources as possible.
- Organic community garden plots will be made available for the clientele to participate in.
- Internal walking trails and cycling trails within property lines

Land Use Bylaw Amendment Application

Amenities

- Washhouse
- May install 2 Yurts on selected site in camping area for the patron that wants the experience but doesn't own camping equipment
- Office to be located at existing house, future site to be located by proposed wash house
- The owner to be on- site manager
- Walkways internally for pedestrian and biking
- Garden plots
- Horse tack room
- Barn
- Garbage – providing composting and recycling systems

Common Area – 2 Acres

- Group fire pit
- Horse shoe pit
- Playground
- Gazebo

Water and Sewer

- In order to provide most efficient waste water collection and treatment due to the rural nature, a decentralized waste water system is being considered for this development. I have contracted Shane Sparks who is a geologist and Principal with S&D Consulting Group. He is working in conjunction with a certified engineer. He has done the investigative work to determine what's necessary for the design and engineering of the systems to be approved by Alberta Municipal Affairs
- The County has currently approved and is working on a sewer system that S&D Consulting has designed
- The Geologists results of Investigations and recommendations regarding the water and sewer of said lands will follow this application
- Water will be designed in conjunction with the sewer system as approved by Alberta Municipal Affairs
- Development will meet Provincial Standards and Regulations respecting the provision of water and wastewater services **Fits MDP Goal 9.2.15**

Storm Water Management

- Limited site coverage, proposed interior roads, pathways, and RV pads are gravel. Direction of overland drainage provided in Map 8 in the real property report and topographical report.

Land Use Bylaw Amendment Application

PHASE TWO to be completed within a 4 year time span

- There will be power, water, and sewer supplied to the proposed site Area 2 (17 sites)

Existing Utility Infrastructure

- Electricity-REA is the provider .Two separate services with overhead lines running through property adjacent the range road 8-5
- Natural gas –The Rocky Gas Co-op is the provider. Services running through the property adjacent range road 8-5 ,services provided by Rocky gas(map attached)
- 4 water wells-no information available will Fit **MDP 9.2.17**
- 2 Sewer Systems, One is a mound and one is a Caroline field no information provided upon purchase of the property
-

Fire Protection and Emergency Services

- **The Caroline Fire Department provides emergency services for the area**
- **Access to water is available at numerous locations, there are 4 wells on site**
- **Donkeys and Llamas will keep grass cropped**
- **Keeping dead fall and dry grasses out of area**
- **Contained fire pits for clientele**
- **I have obtained an ERP for the area**
- **Emergency access to roads and transportation are available as indicated on map**

Physical Characteristics

- The Tay River borders the north section of the property.

Vegetation

- A portion of the plan area is covered with a dense mixture of mature deciduous and coniferous trees native to the area. Brush, shrubs and common prairie grass are also abundant.

Topography

- The plan area is generally flat with natural drainage as indicated on Map 8, the map shows the direction of the overland drainage as well as the natural drainage ditch (perhaps the old riverbed)
- The proposed Area 1 is at a high elevation
- The proposed Area 2 is the same elevation as the original 1930 homestead and house

Land Use Bylaw Amendment Application

Existing Buildings and Internal Roads

- Eastside property comes with a 1458 sq ft home 1930 original log homestead is located approximately 200 ft north of the home
- Range road 8-5 through centre of property.
- Existing gravel road
- Westside property "RF" has a 70' x 180' riding arena (with power and gas) and a 800sq ft residence with water, power and gas

Future Plans

Upgrading & Improvements

- Make improvements to existing interior roads, create walkways, parking
- Install main entry gate with key card access
- Paint & upgrade log homestead which is a 1930 original log homestead – find out history from the Trimble family & restore.
- Take measures to preserve and expand natural vegetation with the planting of native flowers and wild grasses and protect sensitive soils on site

Long Term Goals/Ideas

- Upgrade RV sites in Area 2 and have them serviced
- Provide food service or sales of organically grown meat, produce and/or dairy based on my research, market feasibility and budget requirements
- Various pet livestock on the property to attract tourism for families, children love being able to touch animals and learn about them.

Maps

- 1.) Regional location
- 2.) Plan area zoning A & B to support 11.2.21 and 11.2.22
- 3.) Property boundary
- 4.) Clearwater county LAND OWNERSHIP MAP
- 5.) Oil & Gas pipeline maps A & B
- 6.) Rocky Gas Maps A & B
- 7.) Concept plan
- 8.) Real Property Report and Topographical Report
- 9.) Aerial Photo
- 10.) Certified Copy of Certificate of Title

Letters of Support to follow this application

Land Use Bylaw Amendment Application

Agency Referrals

Rocky Gas Co-Op- has existing gas line running north and south as indicated on maps included

Rocky R.E.A. – no alterations required at this time

Alberta Transportation – application sent in

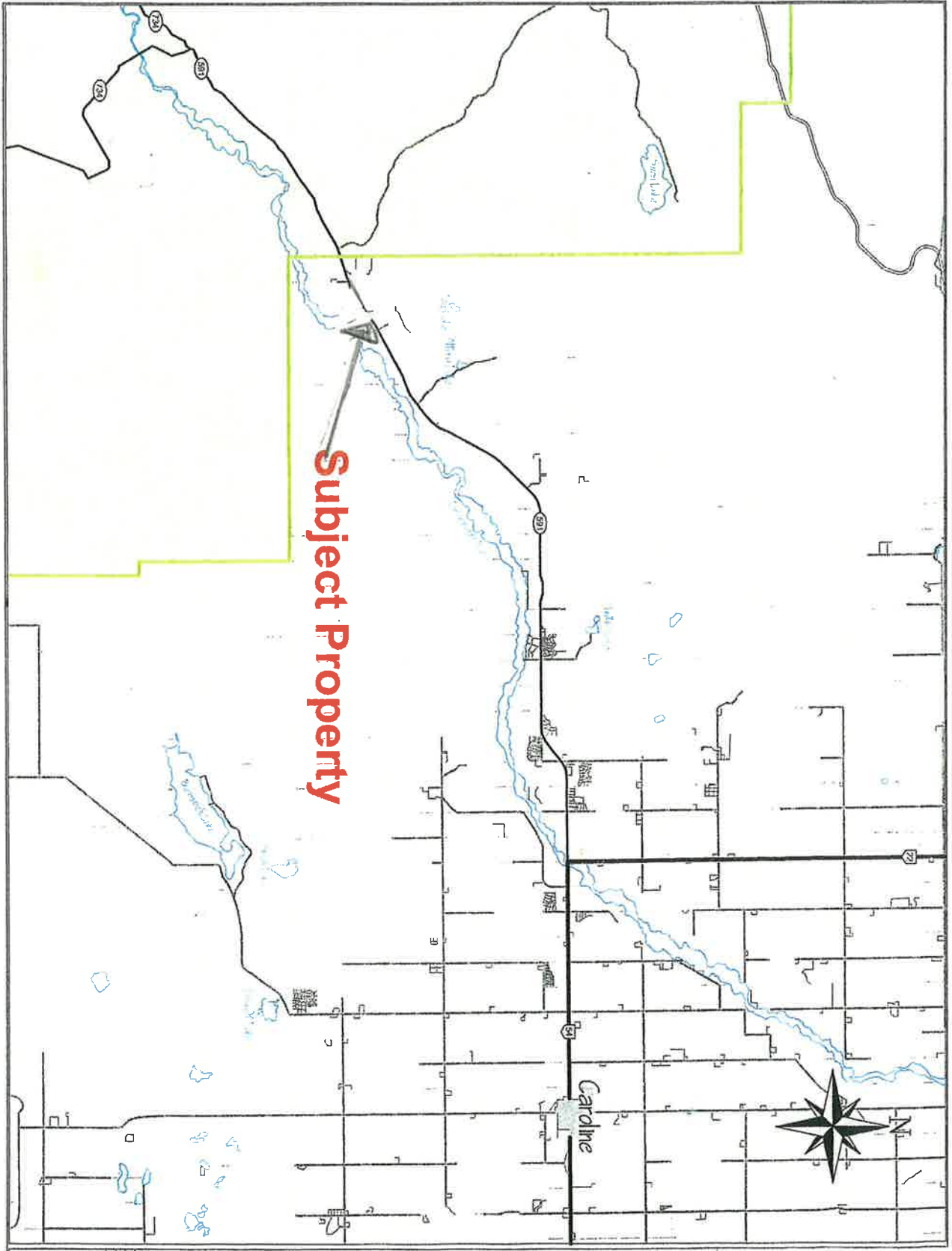
Public Works -Internal private roadways and trails to be maintained by property owner. Emergency access is available as per map. Access and maintenance up to private property is the responsibility of Clearwater County and/or Alberta Transportation There should already be an existing agreement between the County and the original developer I purchased this section from as this was divided from a larger parcel of land and access is already in place to this property when I bought it **MDP 9.2.10**

Alberta Municipal Affairs -1-866-421-6929 Dean Morin or Joe Petra. Applicant has contacted and will be in contact regarding any regulations that deal with jurisdictions over off site sewage treatment if a holding tank is to be installed and all codes to be followed.

Alberta Environment –403-340-7052 Applicant has contacted and will be in contact with regarding any water and or sewage treatment regulations.

Health Board – Applicant contacted Brian Craig 403-845-3030 at Environmental Health and he informed me that they are only involved if there is a public health concern such as contaminated public water and or sewage problems.

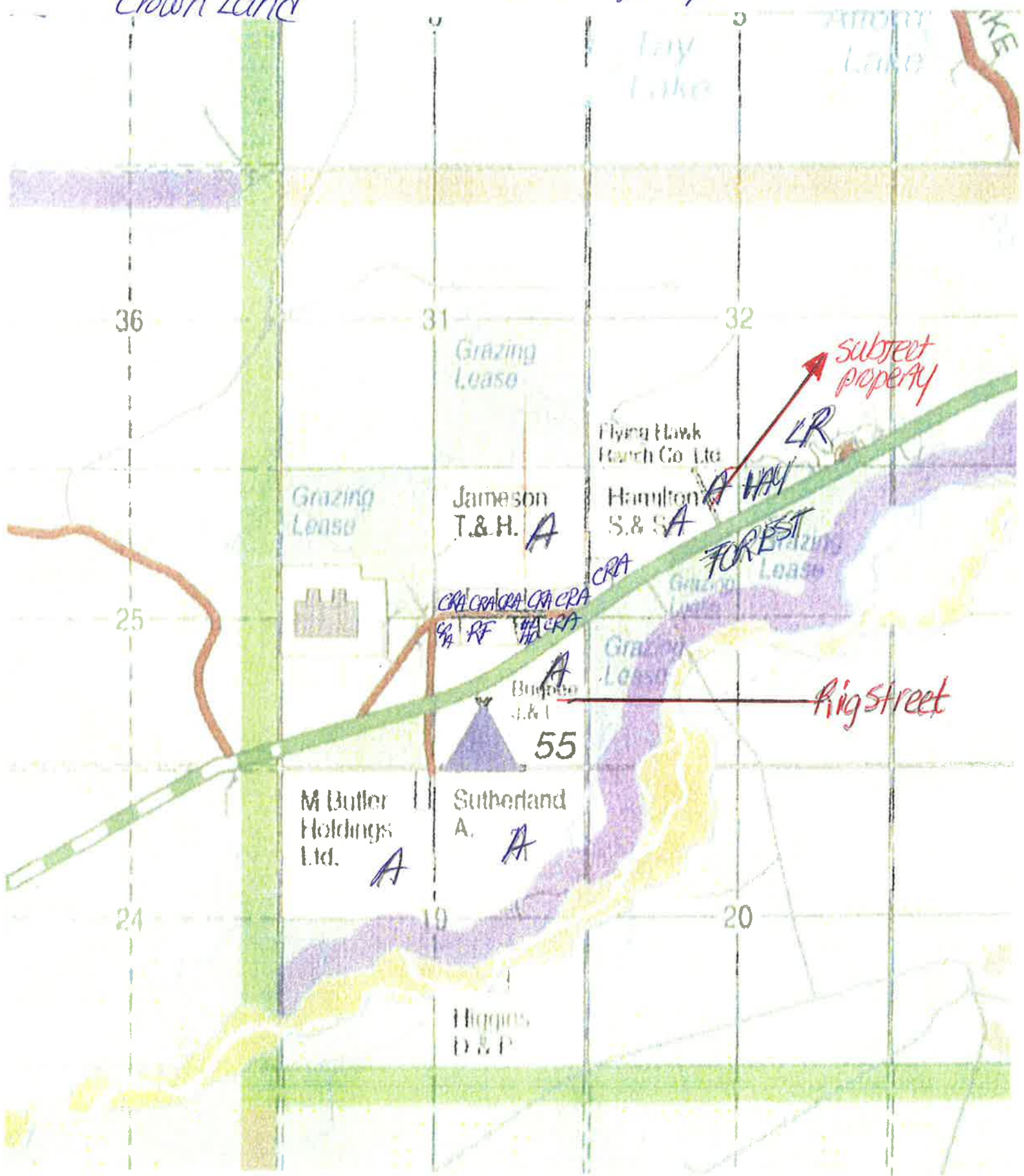
Oil & Gas pipe line- There are no gas pipelines that run through the plan area. There are pipelines in the immediate region and that the H2S content for all adjacent pipelines is 0.00 (Pipelines are shown on survey map attached)



Surrounded land use zoning

2.) PLAN AREA ZONING "A"

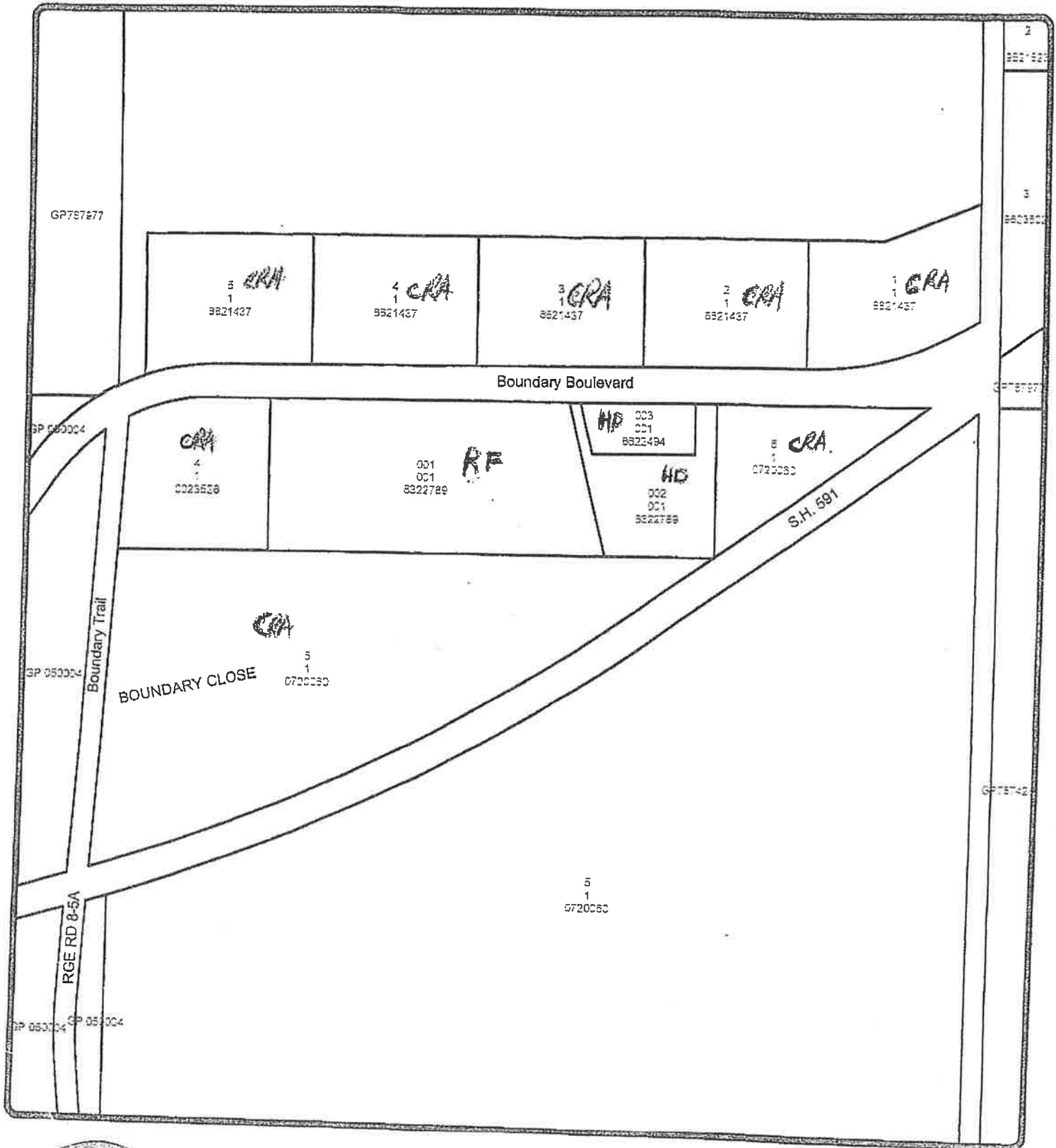
Development in the immediate area consists of CRA, A, RF, HD and LR and vast majority is surrounded by crown land



2.) PLAN AREA ZONING "B"

E1/2 30-35-08-W5

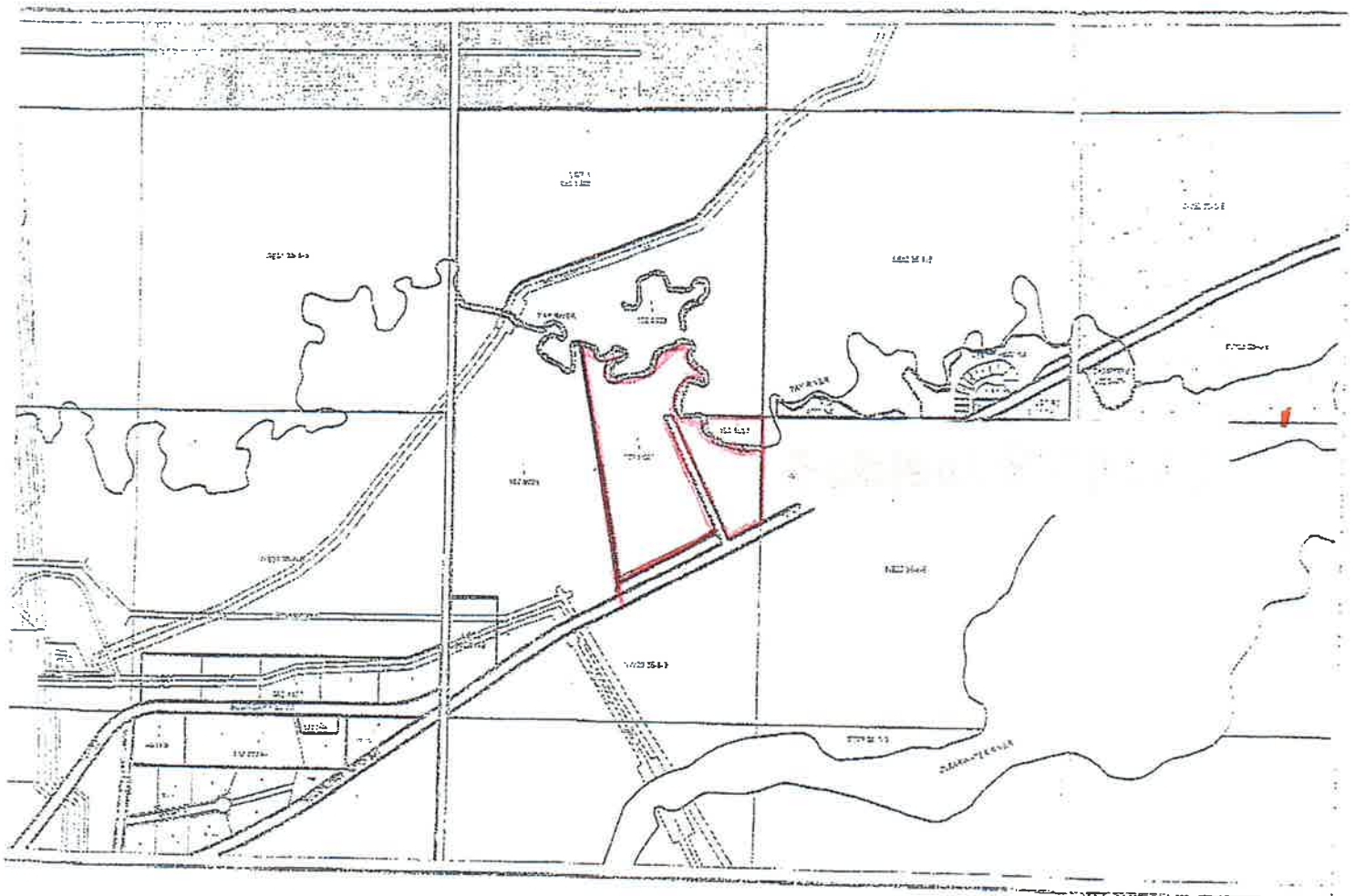
Boundary



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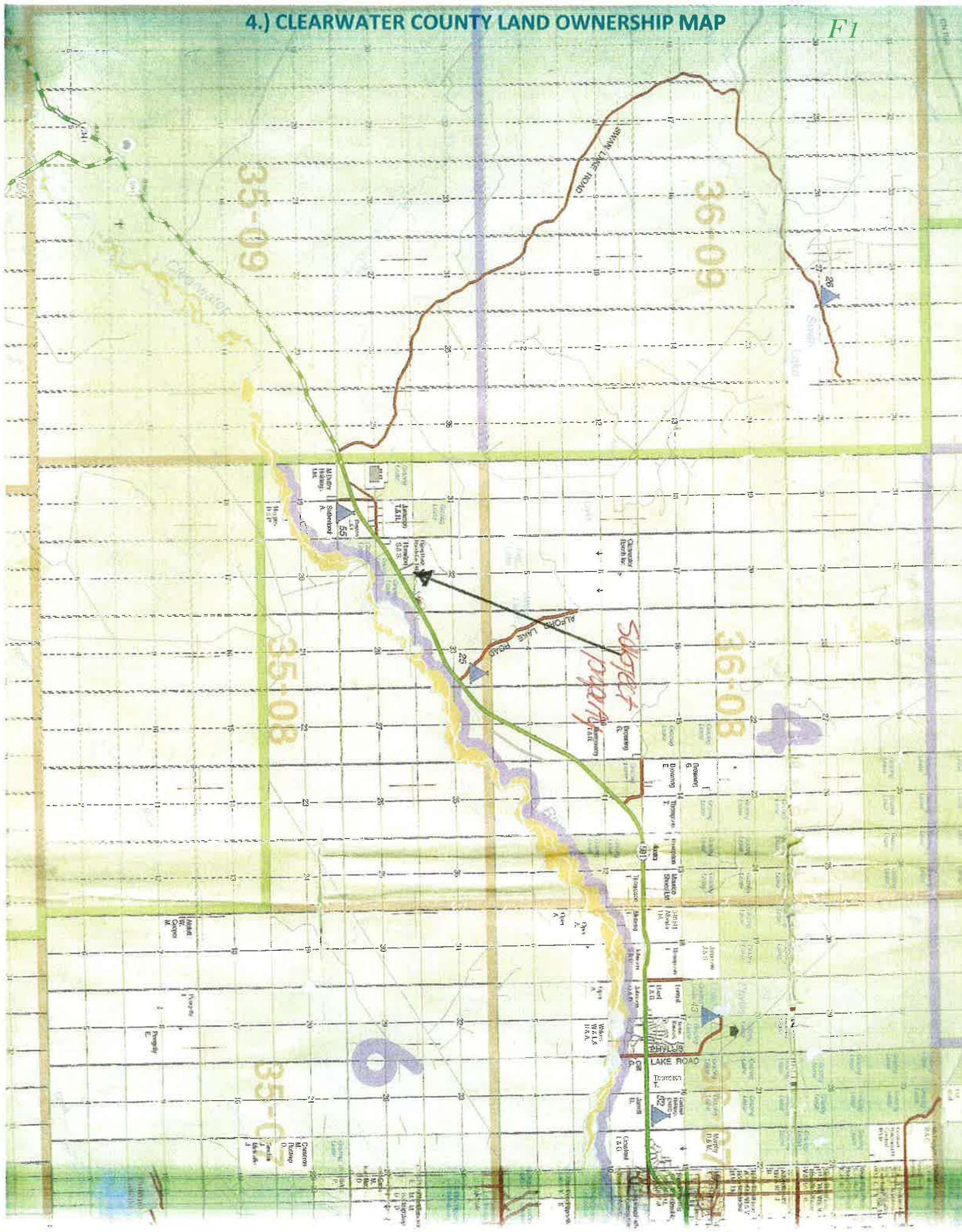


3.) PROPERTY BOUNDARY



4.) CLEARWATER COUNTY LAND OWNERSHIP MAP

F1



35-09

36-09

35-08

36-08

35-07

36-07

Subject property

B

A

55

26

SHAW LAKE ROAD

ALPINE LAKE ROAD

LAKE ROAD

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201

200

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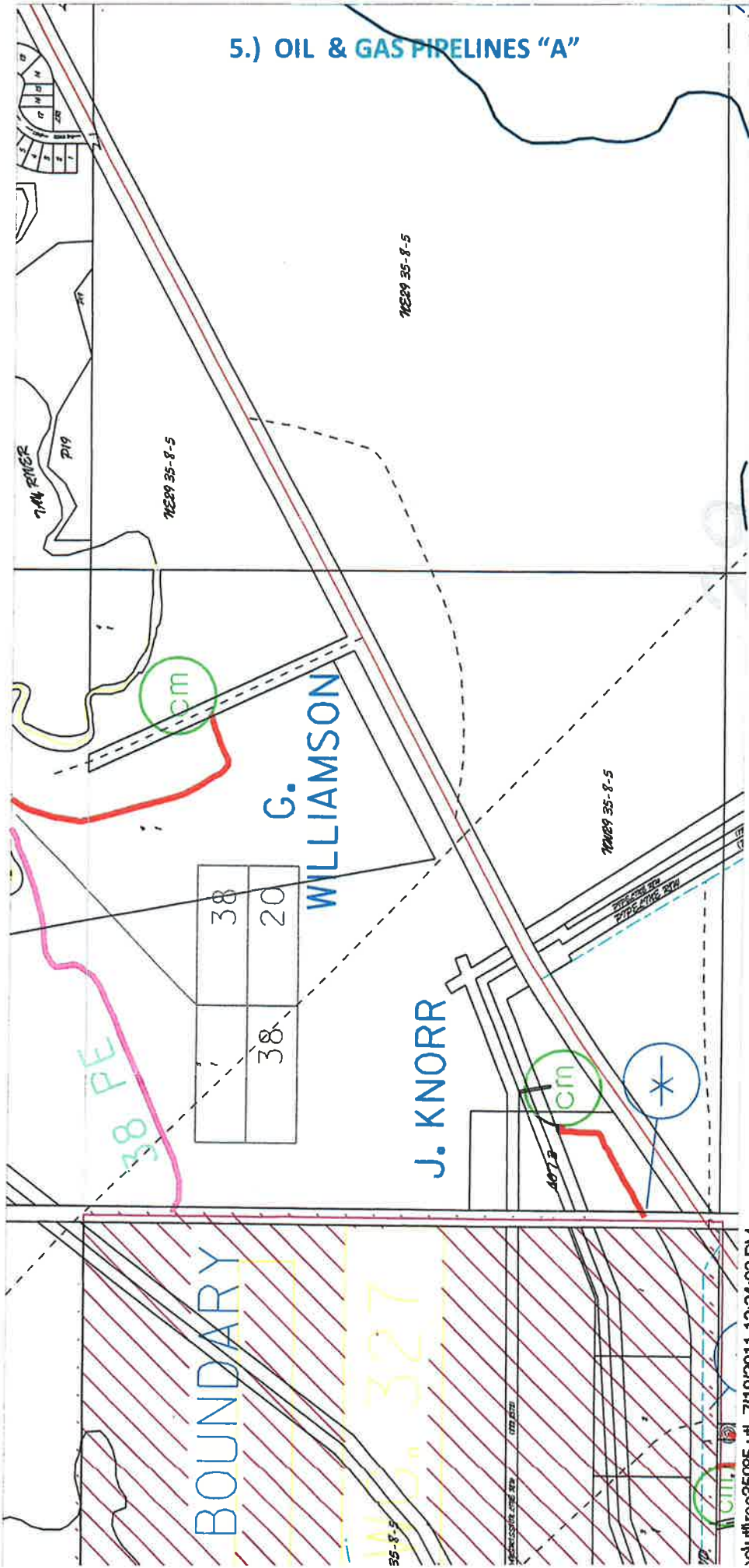
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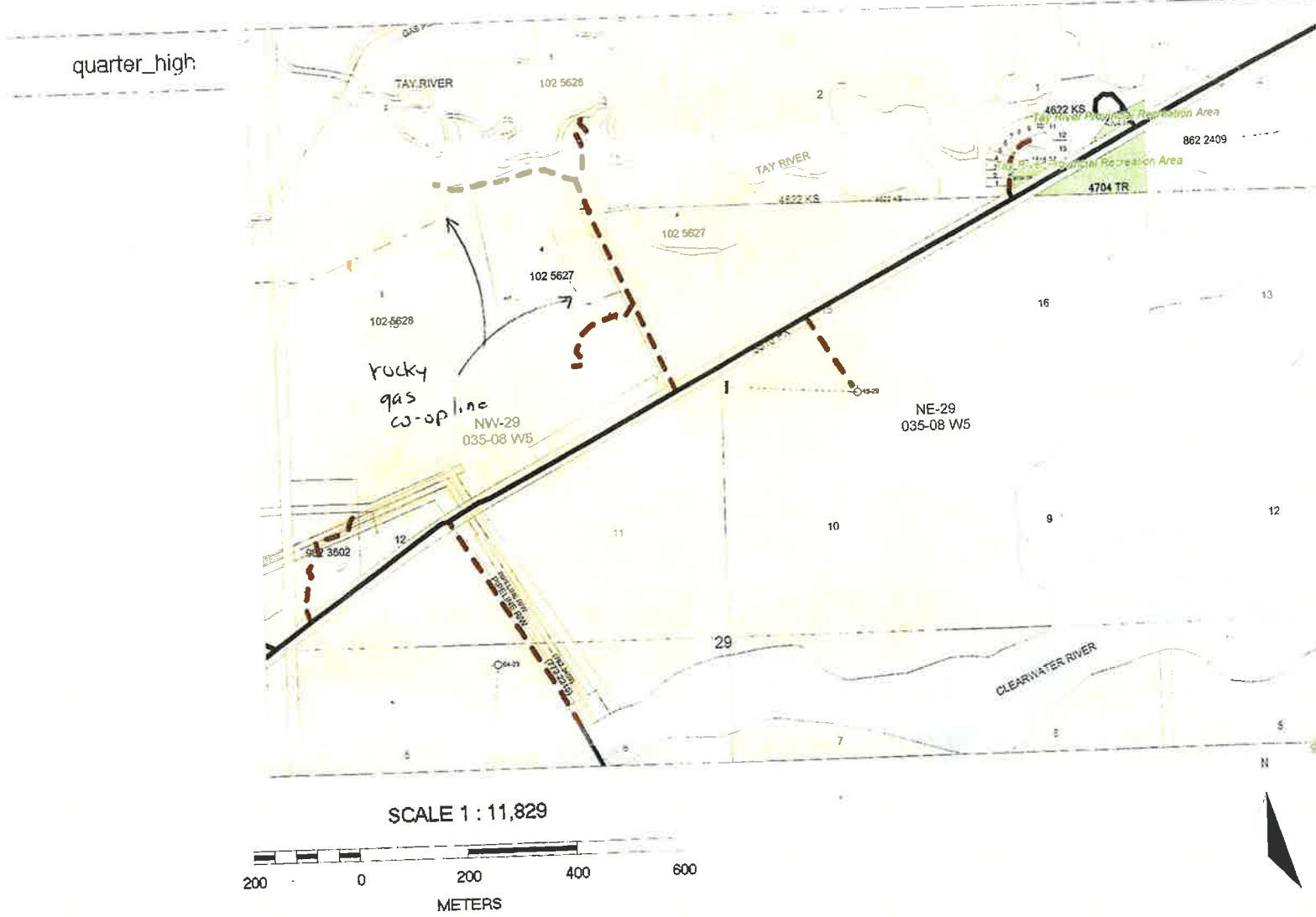
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5.) OIL & GAS PIPELINES "A"

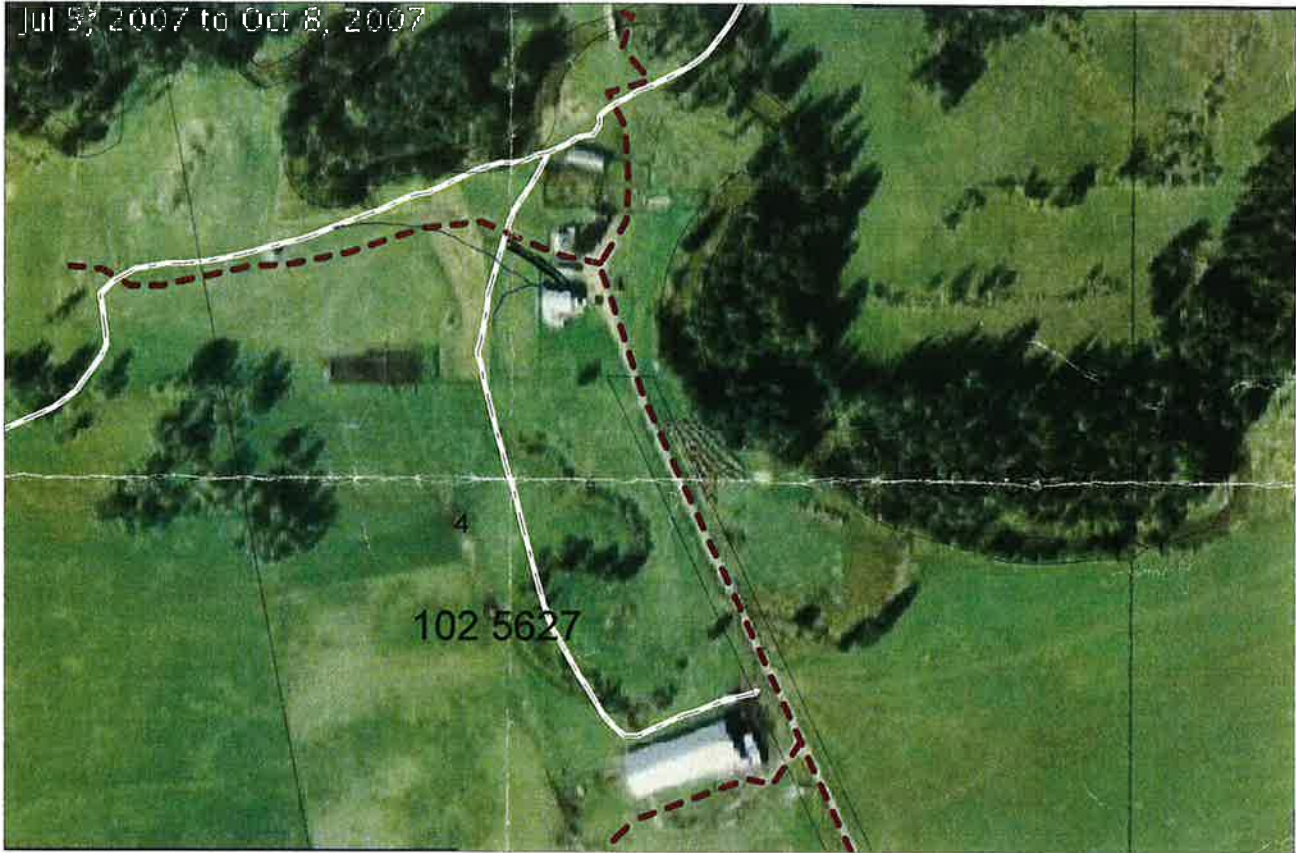


Map1

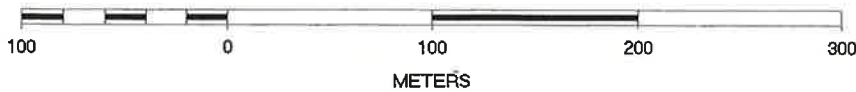


Map1

quarter_high



SCALE 1 : 3,707



13.4 (10) RECREATION FACILITY DISTRICT "RF"

THE PURPOSE OF THIS DISTRICT IS TO ACCOMMODATE AND REGULATE THE DEVELOPMENT OF MAJOR OR INTENSIVE RECREATIONAL BUILDINGS AND USES

A. PERMITTED USES

1. Equestrian and other riding facilities, including trails, stables and enclosures for horses and tack
2. Farming, except intensive agriculture
3. Picnic grounds
4. Playground
5. Natural or landscaped open space
6. Skiing (cross-country) development
7. Sports field

B. DISCRETIONARY USES

1. Amusement park
2. Ancillary buildings and uses
3. Arts and crafts centre
4. Clubhouse
5. Commercial guest cabins either with attached or detached bathroom and kitchen facilities
6. Commercial guest lodge having one or more buildings either with attached or detached bathroom and kitchen facilities
7. Convenience or confection store to serve the principal use
8. Downhill ski facility
9. Dude ranch or vacation farm
10. Exhibition grounds
11. Food concession
12. Game or wild animal park for viewing and tourism purposes only
13. Golf course and/or driving range
14. Holiday trailer/recreation vehicle park or campground approved specifically as being a commercial, condominium, public or time-shared facility
15. Hostel having one or more buildings either with attached or detached bathroom and kitchen facilities
16. Integrated recreation/tourist resort
17. Intensive recreation facility and/or use appropriate in a rural area
18. Marina and associated facilities
19. Miniature golf and/or go-cart track
20. Motor-cross, BMG and stockcar tracks
21. Off-road vehicle area and trails development

22. Open air skating rink
23. Outdoor theatre
24. Pro-shop if ancillary to a principal use of land or buildings
25. Public utility building to serve this district
26. Public washrooms to serve this district
27. Recreation equipment rental and sales associated with principal use
28. Recreation equipment storage facilities
29. Residence for manager or custodian, if ancillary to the principal use or building
30. Residence of a temporary and portable type ancillary to an approved concession and not to exceed 30 square metres (300 sq. ft.)
31. Restaurant and/or beverage lounge ancillary to a principal use
32. Riding and equestrian facility
33. Rifle range
34. Sewage lagoon and treatment to serve this district
35. Shower and laundry facility
36. Skeet and trap facility
37. Swimming pool if ancillary to a principal use
38. Tennis court if ancillary to a principal use
39. Waterslide
40. Zoo
41. Other recreation structures, facilities and uses similar in type or function to a named permitted or discretionary use in this district and appropriate in a rural area

C. MINIMUM LOT AREA

As required by the Development Officer, but not less than 1 hectare (2.5 acres).

D. MINIMUM TOTAL FLOOR AREA

1. 35 square metres (350 sq. ft.) for a detached guest cabin without kitchenette.
2. 40 square metres (430 sq. ft.) for a detached guest cabin with kitchenette and otherwise as required by the Development Officer.

E. MAXIMUM TOTAL FLOOR AREA

For public utility building: as required by the Development Officer, but not in excess of 75 square metres (800 sq. ft.). For a detached guest cabins: as required by the Development Officer, but not in excess of 85 square metres (900 sq. ft.).

F. MINIMUM DEPTH OF FRONT YARD

15 metres (50 feet) on an internal road and otherwise as required pursuant to Section 10.3 and Figures 1 to 7 of the Supplementary Regulations.

G. MINIMUM WIDTH OF SIDE YARD

3 metres (10 feet) except for a corner parcel where the minimum side yard adjacent to a public road shall be determined as though it were a front yard.

H. MINIMUM DEPTH OF REAR YARD

7.5 metres (25 feet) unless otherwise approved by the Development Officer.

NOTE: Existing lots which cannot comply with the foregoing and created prior to this Bylaw coming into effect shall meet setback requirements as determined by the Development Officer.

I. MAXIMUM HEIGHT OF BUILDINGS

Two storeys or 8 metres (26 feet) unless otherwise approved by the Development Officer.

J. DESIGN, CHARACTER AND APPEARANCE OF BUILDINGS

1. All permanent buildings and structures added to a lot shall be of new construction unless otherwise approved by the Development Officer.
2. The architecture, construction materials and appearance of buildings and other structures shall be to accepted standards and shall complement the natural features and character of the site to the satisfaction of the Development Officer.
3. Ancillary structures and additions shall be designed to complement the main building.
4. No basements are permitted for detached guest cabin.
5. Common sewage and water systems may be required for commercial and guest cabins and lodges at the discretion of the Development Officer.

K. LANDSCAPING

1. Approval to develop may be made subject to the Development Officer accepting a landscaping plan.
2. The Development Officer may require measures to retain natural vegetation and to protect sensitive soils on the site.
3. Any development may be subject to screening from view by vegetation or other screening of a visually pleasing nature as required by the Development Officer.
4. Where two or more buildings are located on a lot, the separation distances between them may be at the discretion of the Development Officer.
5. For any developed area, the minimum surface area that may be retained free of buildings, roads, parking lots and other fixed roof or hard surface installations shall be 60% unless otherwise approved by the Development Officer.

L. MAXIMUM ALLOWABLE DENSITY

1. The maximum number of public campsites that may be provided for tents, holiday trailers and recreation vehicles in a holiday trailer/recreation vehicle park shall be 20 sites per hectare (8 sites per acre). If more than 4 hectares (10 acres) are developed as a holiday trailer park, the maximum density shall be reduced to 17 sites per hectare (7 sites per acre). If a holiday trailer park has communal utility services, the density may be increased at the discretion of the Development Officer except 60% of the immediate site area shall remain in vegetated cover.
2. Each site intended to accommodate a single tent, holiday trailer or recreation vehicle shall be a minimum of 300 square metres (3,200 sq. ft.) and have a minimum width of 10 metres (33 feet). Where 2 or more tents, holiday trailers and/or recreation vehicles are intended to be accommodated together, the size of the site shall be increased by at least 50 square metres (500 sq. ft.) per additional unit.
3. Detached cabins for the accommodation of guests and clients shall not exceed 15 per hectare (6 per acre) unless otherwise approved by the Development Officer, but the site for each cabin shall be at least 300 square metres (3,200 sq. ft.) and a minimum width of 12 metres (40 feet). Where a detached guest cabin development is served by a piped sewer collection and/or water distribution system, the density will be as approved by the Development Officer although subsection K (5) above applies.

M. OFF STREET PARKING

As stated in this Bylaw except:

1. for any sports facility, one space for each pair of potential participants and one space for each four spectator seats;
2. for any multi-unit facility used for the overnight accommodation of guests or clients, one space for each bedroom or one space for each two potential overnight guests or clients, whichever is greater.

N. PERIOD OF OCCUPANCY

1. For a hostel, guest lodge, cabin or holiday trailer/recreation vehicle park the maximum period of occupancy shall be 21 consecutive days for vacation/recreation use only.

CONCERNED TAXPAYER PRESENTATION

By Marianne Cole

Clearwater County Council Meeting

Tuesday, April 23 at 11:15 AM

Re **Movement of Due Date for Farm Taxes**

Good morning Councilors, County Staff, Ladies and Gentlemen

First of all thank you for allowing me, and our group of concerned taxpayers the opportunity to be heard this morning. We are here as a result of the decision council made at its last meeting on Tuesday, April 9 where, by a narrow margin of 4 to 3, you voted to change the tax due date for farmers from December 15 to September 15. Today we wish to present a strong case against this decision and ask for your wise consideration of rescinding that motion and to maintain the due date of December 15.

Before beginning to present our arguments, I wish to commend the three council members, Mr. Wymenga, Mr. Duncan, and Mr. Graham for their stance against the motion and their efforts to support farmers. I'd also like to commend former council for their understanding of the plight of farmers in this area at a very serious time, that being the drought of 2002 and the slam from BSE in 2003. It was at that time that council chose to show their consideration for farmers by delaying the due date for farm taxes. I am sure that all farmers, and especially the cow/calf producers, are deeply appreciative of that astute recognition that has lasted for 9 years. Now, while we don't have such a dramatically recognizable event as drought and a border closure, I wish to present some information that illustrates strongly the continued difficulty for farmers, especially the cow/calf guy who is the predominant force in this county.

The figures I'm using this morning come from the Weekly Market Reviews found on the Gov't of Alberta Agriculture web-site. I have used figures from the week of November 16, 2012 and from last week, April 12, 2013. I used the November review because that is one of the most common times for cow/calf producers to sell their calves. The April review would show figures from the sale of calves that were back-grounded and going out to market now as "grassers". It is, however, a bit early for the grasser market, but what these figures continue to show is a distinct down-turn in the market and a real loss in revenue for the farmer. If we look closely at one page of the market review you will see that the left hand column describes the market for the current year and the right for the year prior. Then it lists the price range for 3 Alberta markets and the different weight categories. For my figures I chose the Ponoka market and have used the most common weight categories 700-800lb. steers, 600-700 lb. steers, and 500-600 lb heifers. I then used the mid price in that range and the mid weight in those categories. Note the hand written calculations of the averages on the right. So, the figures I am using are the mid range of everything, and I have had producers say they are very conservative, indicating their losses were significantly higher.

If we look at the chart that I have put together you can see the distinct loss from one year to the next. When most businessmen are increasing the price of their goods, the cow/calf guy is experiencing a loss at the whim of the market. He is at the bottom the economic beef totem pole. The packer is at the top, establishing what he will pay for fats based on the consumer demand,

the market, and his costs. The feedlot guy then figures out how much he can pay for feeders based on what he thinks he will get for fats and the cost he will have to pay for feeding that animal. At the bottom is the cow/calf guy who has no one to pass his expenses on to and is left forced to accept whatever he gets at the market. This in itself can vary drastically from week to week and even on any given day when there are lulls in the sale.

If we go on to calculate the meaning/impact of this loss you will see it is significant. The Average dollar loss from November 2011 to November 2012 was \$64,83/head on mixed sales of steers and heifers. On a sale of 100 head that would be a loss of \$6483.00. The average loss in April was \$81.75/head, calculated out to a loss of \$8175.00 on 100 head. Add that to the additional feed costs for this year as we started feeding a month early and you can see at \$1.50.day X 30 extra days = \$45.00 per cow X 100 cows = \$4500.00. Add the calf price loss to the extra feed cost and you have a loss differential for the year of from about \$11,000.00 to \$13,000.00 or about \$1000.00 per month. To then say that farmers are doing well shows a complete lack of knowledge and understanding of current reality. I must also add that 9 years ago there were very helpful support programs provided by the government to help alleviate the impact of the situation, but these programs are no longer available.

On top of these specific losses, I have not calculated in a 3.84% increase in diesel fuel costs per liter from November 2011 to November 2012 and the recent loss of the farm fuel rebate of 6cents per liter or about an additional 6% increase in price for a 10% over all increase in diesel costs. Then you add in the increase in power, repairs, and equipment and you get a very dismal situation.

Then I read in the April 4, 2013 issue of the Western Producer the headline, "Feedlot sector in trouble in Western Canada". The first sentence reads, "A shrinking feedlot industry in Western Canada has repercussions for the entire beef sector." Other key sentences in the article indicate that feedlots are experiencing near record losses of \$100 to \$200 per head because of high priced feeder calves, expensive feed, and other costly inputs. Because of that a recent Canfax study has found that in the last year the industry lost 20 feedlots that were able to feed more than 1000 head each. Chuck McLean, Chairman of Canada Beef Inc. and a feedlot owner said that some feedlots have decided to move away from cattle and grow other crops because there is a profit to be made, adding that decommissioned feedlots are unlikely to reopen. He also said that, "numerous factors are at play but everyone feels the impacts when a major industry starts to shudder." With that in mind, things don't look particularly rosy for the cow/calf man and it is potentially even more important for Council to not only rescind this latest motion on the tax due date, but also look at amending the by-law in this regard as well.

I spoke with some of the councilors who voted in favor of changing the date as I wanted to find out what the justification for it might be. One common comment was that most farmers have off-farm income so they can afford it. True, most farmers do have off farm income, but they need that income AND what they normally get on the farm to make a living. If \$11,000 to \$13,000 is sucked away from that total income, does that not present a hardship, even with off farm income?

Another comment that was common was that the December due date was put in as a one time thing at a tough time and has just been carried on since. Well, many things are done initially on a supposed one time basis, but become successful, beneficial, or necessary and are kept. I might suggest that this should be another example of that. The December due date comes at a time when cattle producers have sold their calves, crop growers have sold some of their harvest, and hap producers may have sold some of their crop, September, on the other hand, is a tough time. Producers are coming to the end of their income year, while at the same time they are experiencing the highest expenses for crop production such as fuel, maintenance, and equipment repairs. To add taxes at that time increases the hardship.

“It creates more work or confusion in the office” was another reason that was given as a reason for making the dues dates all the same. Yes, there may be some confusion over who actually qualifies as a farmer for the later payment, but there are ways to verify that such as providing an AFSC pin number of a farm fuel number at time of payment. As for the work, I think that would be eased if the payment dates were staggered.

Another “excuse” was that we are the only county to provide this concession to farmers. Instead of using it as justification for change, I think the county should be proud of the support they have given to farmers and show leadership in promoting the idea. To want to be “like everyone else” shows an attitude of mediocrity or being average. To rise above and beyond, to be better than everyone else you must dare to be different.

Finally, there was the comment that why should farmers be treated differently? Everyone should be treated the same. Well farmers are different. Economically speaking they are very different as to the degree of control they have of their profit/loss margins. They are the ones with the least control over the price of the products they produce and the situation in which they are produced. Farmers are at the complete whim of the market and the completely unpredictable weather. Both have a profound impact on a farmer’s bottom line. When other businesses perceive increases in costs, they can increase the price of their services or their products. Farmers can’t do that.

The equality for everyone notion reminds me of a saying I heard from a speaker at a conference I was at as a teacher, and it goes like this, “There is nothing so unequal as equality for all.” The premise of the presentation was that in order for all students to have equal opportunity for quality education, we must recognize the differences in each child and work diligently to address the differing needs.

Today, we are asking for your recognition and acceptance of differences in the economic situation of taxpayers within this county. We are asking that you address the accompanying difference in needs. Above all, we ask that you show strong leadership with a sincere understanding, appreciation of, and support for, the best stewards of the land in this county by rescinding the motion passed on April 9 to change the due date for farm taxes from December 15 to September 15. In so doing, we also ask that this be a recorded vote. We anticipate your support.



Agenda Item

| | |
|--|-------------------------------|
| Project: 2013 Property Tax By-law | |
| Presentation Date: April 23, 2013 | |
| Department: Assessment and Revenue | Author: Denniece Crout |
| Budget Implication: <input type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation | |
| Strategic Area: | Goal: |
| Legislative Direction: <input type="checkbox"/> None <input checked="" type="checkbox"/> Provincial Legislation (cite) MGA Section 353 _____ <input type="checkbox"/> County Bylaw or Policy (cite) _____ | |
| Recommendation: Accept the information as presented and give third reading to the attached Tax Rate By-law. | |
| Attachments List: Tax Bylaw 974/13 | |

Background:

Attached is the 2013 Tax Rate and Minimum Tax By-Law for your consideration. As you are aware, the attached bylaw received 1st and 2nd reading at the regular council meeting on the 9th of April.

The highlights of the bylaw are as follows: residential municipal tax rate will be held to the 2012 level; and, the farmland, non-residential and M&E assessments classes will see an increase of 2% to the municipal tax rate.

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

**Clearwater County
By-law No. 974/13**

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 2013 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 8 2013; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for Clearwater County for 2013 total \$46,736,176; and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at 11,118,530, and the balance of \$35,617,646 is to be raised by general municipal taxation; and

WHEREAS, the requisitions are:

| | |
|---------------------------------------|---------------------|
| Alberta School Foundation Fund (ASFF) | |
| Residential and Farmland | \$4,213,270 |
| Non-Residential | <u>\$11,849,051</u> |
| | \$16,062,321 |
| Opted Out School Boards | |
| Residential and Farmland | \$48,585 |
| Non-Residential | <u>\$136,637</u> |
| | \$185,222 |
| Total School Requisitions | \$16,247,544 |
| Uncollectable School (Recovery) | (9380.) |
| Seniors Foundation | \$436,769 |

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 | \$1,499,143,830 |
| Non-residential | 3,325,179,210 |
| Farmland | 57,993,400 |
| Machinery & Equipment | 1,476,500,570 |
| Exempt | <u>125,195,360</u> |
| | \$6,484,012,370 |

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 | \$3,681,448. | \$1,499,143,830 | .0024557 |
| Non-residential | \$22,484,197. | \$3,325,179,210 | .0067618 |
| Farmland | \$223,367. | \$57,993,400 | .0038516 |
| M&E | \$9,983,802. | \$1,476,500,570 | .0067618 |
| ASFF | | | |
| Residential/Farmland | \$4,202,062. | \$1,539,385,865 | .0027297 |
| Non-residential | \$11,869,360. | \$3,269,525,947 | .0036303 |
| Opted-Out School Boards | | | |
| Residential/Farmland | \$48,456. | \$17,751,365 | .0027297 |
| Non-residential | \$136,871. | \$37,702,403 | .0036303 |
| School Uncollectable Taxes | (\$9,242.) | \$4,864,365,580 | -.0000019 |
| Westview Lodge | \$436,852. | \$6,358,817,010 | .0000687 |

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 __9__ day of __April__, 2013.

Read a second time on this __9__ day of __April__, 2013.

Read on third time and passed on this _____ day of _____, 2013.

Clearwater County

Reeve

Chief Administrative Officer



Agenda Item

| | |
|--|---|
| Project: Consolidated Financial Statements | |
| Presentation Date: April 23, 2013 | |
| Department: Corporate Services | Authors: Murray Hagan, Rhonda Serhan |
| Budget Implication: <input checked="" type="checkbox"/> N/A <input type="checkbox"/> Funded by Dept. <input type="checkbox"/> Reallocation | |
| Strategic Area: | Goal: |
| Legislative Direction: <input type="checkbox"/> None <input checked="" type="checkbox"/> Provincial Legislation (cite) <u>MGA Section 276</u> <input type="checkbox"/> County Bylaw or Policy (cite) _____ | |
| Recommendation: That Council approve the 2012 consolidated financial statements, including recommended reserve transfers. | |
| Background: <p>The overall financial position of the County remains strong. Net financial assets have increased by approximately \$10,522,000. The deferral of some significant projects to 2013 was the major contributor to this increase.</p> <p>Operating revenue was very close to budget. Consistent with last year, higher than expected well drilling taxes were offset by lower than anticipated property sales.</p> <p>Operating expenses were approximately \$2,766,000 less than budget, not including amortization. Again, this variance was largely attributable to the deferral of projects to 2013.</p> <p>The audit process went very smoothly again this year. Phil Dirks, CA, engagement partner with Hawkings Epp Dumont LLP, Chartered Accountants, will be in attendance at the meeting to review the audit process and findings and address any questions Council may have.</p> | |

Clearwater County
Consolidated
Financial Statements
December 31, 2012

DRAFT

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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 as at December 31, 2012 and the consolidated statements of operations, changes in net financial assets, changes in accumulated surplus, 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 public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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, 2012 and the results of its operations, the changes in its net financial assets, changes in accumulated surplus, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Edmonton, Alberta
April 23, 2013

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Clearwater County
Consolidated Statement of Financial Position
As at December 31, 2012

| | 2012 | 2011 |
|---|---------------------------|---------------------------|
| | <u>\$</u> | <u>\$</u> |
| FINANCIAL ASSETS | | |
| Cash and temporary investments (Note 2) | 47,963,181 | 34,129,432 |
| Receivables | | |
| Taxes and grants in place of taxes (Note 3) | 713,697 | 755,553 |
| Trade and other receivables | 2,755,388 | 2,967,629 |
| Land held for resale inventory | 2,355,370 | 2,320,993 |
| Investments (Note 4) | <u>81,552</u> | <u>83,369</u> |
| | <u>53,869,188</u> | <u>40,256,976</u> |
| LIABILITIES | | |
| Accounts payable and accrued liabilities | 6,343,908 | 1,841,685 |
| Deposits | 7,200 | 4,700 |
| Deferrred revenue (Note 7) | 963,889 | 2,232,604 |
| Vacation payable | 413,139 | 365,515 |
| Wages payable | 176,064 | 100,120 |
| Long-term debt (Note 5) | <u>4,446,044</u> | <u>4,715,432</u> |
| | <u>12,350,244</u> | <u>9,260,056</u> |
| NET FINANCIAL ASSETS | <u>41,518,944</u> | <u>30,996,920</u> |
| NON-FINANCIAL ASSETS | | |
| Tangible capital assets (Schedule 2) | 357,675,280 | 360,810,178 |
| Inventory for consumption | 3,473,641 | 3,510,760 |
| Prepaid expenses | <u>300,581</u> | <u>184,897</u> |
| | <u>361,449,502</u> | <u>364,505,835</u> |
| ACCUMULATED SURPLUS (Schedule 1, Note 8) | <u>402,968,446</u> | <u>395,502,755</u> |

Clearwater County
Consolidated Statement of Operations
For the Year Ended December 31, 2012

| | BUDGET (Unaudited) \$ | 2012 \$ | 2011 \$ |
|---|-----------------------------|--------------------|--------------------|
| REVENUE | | | |
| Net municipal property taxes (Schedule 3) | 34,198,046 | 34,207,553 | 31,061,710 |
| User fees and sales of goods | 2,270,255 | 1,046,250 | 1,836,857 |
| Government transfers for operating (Schedule 4) | 1,291,224 | 686,986 | 836,585 |
| Investment income | 413,000 | 561,100 | 492,429 |
| Penalties and costs of taxes | 75,000 | 165,663 | 116,968 |
| Development levies | 40,000 | 87,918 | 47,101 |
| Licenses and permits | 58,600 | 59,137 | 38,000 |
| Well drilling taxes | 1,000,000 | 2,072,771 | 3,205,616 |
| Fines | 125,000 | 213,702 | 200,513 |
| Rentals | 85,400 | 165,095 | 163,872 |
| Other | 107,750 | 156,094 | 137,153 |
| Total Revenue | 39,664,275 | 39,422,269 | 38,136,804 |
| EXPENSES | | | |
| Legislative | 393,400 | 384,147 | 331,571 |
| Administration | 2,112,834 | 1,930,753 | 1,551,442 |
| Assessment | 567,111 | 555,104 | 582,346 |
| Fire, ambulance and protective services | 1,792,029 | 1,624,741 | 1,951,355 |
| Public works - general | 1,234,021 | 1,157,431 | 1,185,379 |
| Roads, streets, walks and lighting | 8,915,469 | 8,537,018 | 7,480,649 |
| Facilities | 702,015 | 418,968 | 397,682 |
| Water supply and distribution | 69,353 | 57,451 | 44,745 |
| Wastewater treatment and disposal | 264,750 | 143,297 | 277,740 |
| Waste management | 464,177 | 454,096 | 417,834 |
| Airport | 35,631 | 39,426 | 30,798 |
| Family and community support | 602,650 | 585,311 | 614,330 |
| Agricultural services | 1,551,373 | 1,557,550 | 1,441,474 |
| Land use planning, zoning and development | 2,679,543 | 2,020,092 | 1,778,535 |
| Parks and recreation | 1,694,823 | 952,535 | 967,776 |
| Culture | 398,846 | 395,960 | 388,726 |
| Amortization | | 17,059,528 | 16,250,479 |
| Total Expenses | 23,478,025 | 37,873,408 | 35,692,861 |
| EXCESS OF REVENUE OVER EXPENSES - BEFORE OTHER | 16,186,250 | 1,548,861 | 2,443,943 |
| OTHER | | | |
| Contributed tangible capital assets | | 75,000 | 32,161 |
| Government transfers for capital (Schedule 4) | 7,150,316 | 7,480,732 | 8,252,730 |
| Loss on disposal of tangible capital assets | | (1,638,902) | (5,668,910) |
| EXCESS OF REVENUE OVER EXPENSES | 23,336,566 | 7,465,691 | 5,059,924 |
| ACCUMULATED SURPLUS, BEGINNING OF YEAR | 395,502,755 | 395,502,755 | 390,442,831 |
| ACCUMULATED SURPLUS, END OF YEAR | 418,839,318 | 402,968,446 | 395,502,755 |

Clearwater County
Consolidated Statement of Changes in Net Financial Assets
For the Year Ended December 31, 2012

| | 2012 \$ | 2011 \$ |
|--|-------------------|-------------------|
| EXCESS OF REVENUE OVER EXPENSES | 7,465,694 | 5,059,924 |
| Acquisition of tangible capital assets | (15,708,222) | (23,045,856) |
| Contributed tangible capital assets | (75,000) | (32,161) |
| Proceeds on disposal of tangible capital assets | 219,689 | 309,775 |
| Amortization of tangible capital assets | 17,059,528 | 16,250,479 |
| Loss on sale of tangible capital assets | 1,638,900 | 5,668,910 |
| | <u>3,134,895</u> | <u>(848,853)</u> |
| Acquisition of supplies inventories | (2,205,013) | (2,647,597) |
| Acquisition of prepaid assets | (300,581) | (184,897) |
| Use of supplies inventories | 2,242,132 | 2,541,642 |
| Use of prepaid assets | 184,897 | 277,853 |
| | <u>(78,565)</u> | <u>(12,999)</u> |
| INCREASE (DECREASE) IN NET FINANCIAL ASSETS | 10,522,024 | 4,198,072 |
| NET FINANCIAL ASSETS, BEGINNING OF YEAR | 30,996,920 | 26,798,848 |
| NET FINANCIAL ASSETS, END OF YEAR | 41,518,944 | 30,996,920 |

**Clearwater County
Consolidated Statement of Cash Flows
For the Year Ended December 31, 2012**

| | 2012 \$ | 2011 \$ |
|---|-----------------------------|-----------------------------|
| | <u> </u> | <u> </u> |
| NET OUTFLOW OF CASH RELATED TO THE FOLLOWING ACTIVITIES: | | |
| OPERATING | | |
| Excess of revenue over expenses | 7,465,691 | 5,059,924 |
| Non-cash items included in excess of revenue over expenses: | | |
| Amortization of tangible capital assets | 17,059,528 | 16,250,479 |
| Contributed tangible capital assets | (75,000) | (32,161) |
| Loss on disposal of tangible capital assets | 1,638,902 | 5,668,910 |
| Non-cash charges to operations - net change: | | |
| Decrease (increase) in taxes and grants in place of taxes | 41,857 | (130,163) |
| Decrease in trade and other receivables | 212,241 | 7,474,695 |
| Increase in land held for resale inventory | (34,377) | (758,129) |
| Decrease (increase) in inventory for consumption | 37,119 | (105,954) |
| Decrease (increase) in prepaid expenses | (115,684) | 92,956 |
| Increase (decrease) in accounts payable and accrued liabilities | 4,502,223 | (6,477,700) |
| Increase (decrease) in deposits | 2,500 | (12,800) |
| Decrease in deferred revenue | (1,268,715) | (1,362,694) |
| Increase in vacation payable | 47,624 | 47,678 |
| Increase (decrease) in wages payable | 75,944 | (2,413) |
| | <u>29,589,853</u> | <u>25,712,628</u> |
| CAPITAL | | |
| Acquisition of tangible capital assets | (15,708,222) | (23,045,856) |
| Sale of tangible capital assets | 219,689 | 309,775 |
| | <u>(15,488,533)</u> | <u>(22,736,081)</u> |
| INVESTING | | |
| Decrease (increase) in investments | 1,817 | (1,065) |
| FINANCING | | |
| Long-term debt repaid | (269,388) | (258,912) |
| CHANGE IN CASH AND TEMPORARY INVESTMENTS DURING THE YEAR | 13,833,749 | 2,716,570 |
| CASH AND TEMPORARY INVESTMENTS, BEGINNING OF YEAR | 34,129,432 | 31,412,862 |
| CASH AND TEMPORARY INVESTMENTS, END OF YEAR | <u>47,963,181</u> | <u>34,129,432</u> |

Clearwater County
Schedule of Accumulated Surplus
For the Year Ended December 31, 2012
Schedule 1

| | Unrestricted Surplus | Restricted Surplus | Equity in Tangible Capital Assets | 2012 \$ | 2011 \$ |
|---|-------------------------|-----------------------|--------------------------------------|--------------------|--------------------|
| BALANCE, BEGINNING OF YEAR | 94,664 | 34,597,913 | 360,810,178 | 395,502,755 | 390,442,831 |
| Excess of revenue over expenses | 7,465,691 | | | 7,465,691 | 5,059,924 |
| Unrestricted funds designated for future use | (13,095,877) | 13,095,877 | | - | - |
| Restricted funds used for operations | 184,652 | (184,652) | | - | - |
| Restricted funds used for tangible capital assets | | (2,300,589) | 2,300,589 | - | - |
| Current year funds used for tangible capital assets | (13,482,632) | | 13,482,632 | | |
| Disposal of tangible capital assets | 1,858,591 | | (1,858,591) | | |
| Annual amortization expense | 17,059,528 | | (17,059,528) | - | - |
| Change in accumulated surplus | (10,047) | 10,610,636 | (3,134,898) | 7,465,691 | 5,059,924 |
| BALANCE, END OF YEAR | 84,617 | 45,208,549 | 357,675,280 | 402,968,446 | 395,502,755 |

Clearwater County
Schedule of Tangible Capital Assets
For the Year Ended December 31, 2012
Schedule 2

| | Land | Buildings | Engineered Structures | Machinery & Equipment | Vehicles | 2012 \$ | 2011 \$ |
|--|-------------------|------------------|--------------------------|--------------------------|------------------|----------------------|--------------------|
| COST: | | | | | | | |
| Balance, beginning of year | 42,754,448 | 8,626,029 | 597,612,503 | 9,630,842 | 1,847,538 | 660,471,360 | 654,553,465 |
| Acquisition of TCA | - | 790,331 | 13,279,129 | 1,368,257 | 270,505 | 15,708,222 | 23,045,856 |
| Contributed assets | - | - | 75,000 | - | - | 75,000 | 32,161 |
| Disposals | - | - | (4,920,756) | (544,612) | (216,446) | (5,681,814) | (17,160,122) |
| Balance, End of Year (1) | 42,754,448 | 9,416,360 | 606,045,876 | 10,454,487 | 1,901,597 | 670,572,768 | 660,471,360 |
| ACCUMULATED AMORTIZATION: | | | | | | | |
| Balance, beginning of year | - | (1,001,959) | (294,991,420) | (3,165,178) | (502,626) | (299,661,183) | (294,592,141) |
| Annual amortization | - | (155,754) | (16,179,739) | (585,798) | (138,237) | (17,059,528) | (16,250,479) |
| Disposals | - | - | 3,404,026 | 265,397 | 153,800 | 3,823,223 | 11,181,437 |
| Balance, End of Year | - | (1,157,713) | (307,767,133) | (3,485,579) | (487,063) | (312,897,488) | (299,661,183) |
| NET BOOK VALUE, DECEMBER 31, 2012 | 42,754,448 | 8,258,647 | 298,278,743 | 6,968,908 | 1,414,534 | 357,675,280 | |
| NET BOOK VALUE, DECEMBER 31, 2011 | 42,754,448 | 7,624,070 | 302,621,083 | 6,465,664 | 1,344,912 | | 360,810,178 |

(1) Construction of capital assets in progress for 2012 is \$5,766,700 (2011 - \$7,475,899) These amounts are not being amortized.

Clearwater County
Schedule of Property and Other Taxes
For the Year Ended December 31, 2012
Schedule 3

| | BUDGET (Unaudited) \$ | 2012 \$ | 2011 \$ |
|--|-----------------------------|--------------------------|--------------------------|
| TAXATION | | | |
| Real property taxes | 11,822,021 | 11,908,132 | 11,036,753 |
| Linear property taxes | 38,053,127 | 37,975,495 | 35,038,721 |
| Grants in place of property taxes | 61,551 | 63,060 | 59,498 |
| | <u>49,936,699</u> | <u>49,946,687</u> | <u>46,134,972</u> |
| REQUISITIONS | | | |
| Alberta School Foundation | 15,149,653 | 15,142,077 | 14,484,262 |
| Red Deer Catholic Regional Division No. 39 | 167,025 | 174,610 | 167,025 |
| Westview Lodge | 421,975 | 422,447 | 421,975 |
| | <u>15,738,653</u> | <u>15,739,134</u> | <u>15,073,262</u> |
| NET MUNICIPAL PROPERTY TAXES | <u>34,198,046</u> | <u>34,207,553</u> | <u>31,061,710</u> |

Clearwater County
Schedule of Government Transfers
For the Year Ended December 31, 2012
Schedule 4

| | BUDGET (Unaudited) \$ | 2012 \$ | 2011 \$ |
|-----------------------------------|-----------------------------|-------------------------|-------------------------|
| | <u> </u> | <u> </u> | <u> </u> |
| TRANSFERS FOR OPERATING | | | |
| Federal government | 5,000 | 5,174 | |
| Provincial government | 1,281,810 | 676,812 | 823,331 |
| Other local governments | 4,414 | 5,000 | 13,254 |
| | <u>1,291,224</u> | <u>686,986</u> | <u>836,585</u> |
| TRANSFERS FOR CAPITAL | | | |
| Federal government | 626,000 | 659,064 | 330,962 |
| Provincial government | 6,524,316 | 6,821,668 | 7,921,768 |
| | <u>7,150,316</u> | <u>7,480,732</u> | <u>8,252,730</u> |
| TOTAL GOVERNMENT TRANSFERS | <u>8,441,540</u> | <u>8,167,718</u> | <u>9,089,315</u> |

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Clearwater County
Schedule of Consolidated Expenses by Object
For the Year Ended December 31, 2012
Schedule 5

| | BUDGET (Unaudited) \$ | 2012 \$ | 2011 \$ |
|--|-----------------------------|--------------------------|--------------------------|
| CONSOLIDATED EXPENSES BY OBJECT | | | |
| Salaries, wages and benefits | 7,281,769 | 7,123,224 | 6,172,352 |
| Contracted and general services | 8,629,609 | 7,048,082 | 6,801,708 |
| Materials, goods and utilities | 4,227,744 | 4,058,462 | 3,899,316 |
| Provision for allowances (recoveries) | 1,000 | 12,045 | (7,758) |
| Transfers to other governments | 35,631 | 39,426 | 30,798 |
| Transfers to local boards and agencies | 70,586 | 70,593 | 70,570 |
| Transfers to Individuals and organizations | 3,044,251 | 2,274,114 | 2,277,564 |
| Bank charges and short-term interest | 1,700 | 2,181 | 1,582 |
| Interest on long-term debt | 185,735 | 185,753 | 196,250 |
| Amortization of tangible capital assets | | 17,059,528 | 16,250,479 |
| | <u>23,478,025</u> | <u>37,873,408</u> | <u>35,692,861</u> |

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Clearwater County
Schedule of Segmented Disclosure
For the Year Ended December 31, 2012
Schedule 6

| | General Government \$ | Community Services \$ | Protective Services \$ | Transportation Services \$ | Planning & Development \$ | Recreation & Culture \$ | Environmental Services \$ | Agricultural Services \$ | Total \$ |
|--|-----------------------------|-----------------------------|------------------------------|----------------------------------|---------------------------------|-------------------------------|---------------------------------|--------------------------------|-------------------|
| REVENUE | | | | | | | | | |
| Net municipal taxes | 34,207,553 | | | | | | | | 34,207,553 |
| User fees and sales of goods | 6,705 | | | 334,042 | 187,141 | | 146,664 | 371,698 | 1,046,250 |
| Government transfers for operating | 419,973 | | | | 12,500 | 35,854 | | 218,659 | 686,986 |
| Government transfers for capital | 100,000 | | | 7,317,872 | | 62,860 | | | 7,480,732 |
| Investment income | 561,100 | | | | | | | | 561,100 |
| Contributed assets | 75,000 | | | | | | | | 75,000 |
| Well drilling taxes | 2,072,771 | | | | | | | | 2,072,771 |
| Other revenue | 262,243 | | 322,126 | 16,113 | 221,626 | | 9,800 | 15,701 | 847,609 |
| | <u>37,705,345</u> | | <u>322,126</u> | <u>7,668,027</u> | <u>421,267</u> | <u>98,714</u> | <u>156,464</u> | <u>606,058</u> | <u>46,978,001</u> |
| EXPENSES | | | | | | | | | |
| Salaries, wages and benefits | 2,184,158 | 75,096 | 887,916 | 2,370,701 | 680,583 | 114,745 | 45,896 | 764,129 | 7,123,224 |
| Contracted and general services | 835,053 | 2,337 | 128,063 | 4,795,980 | 447,517 | 16,848 | 517,063 | 305,221 | 7,048,082 |
| Materials, goods and utilities | 408,373 | | 477,502 | 2,527,769 | 64,427 | 309 | 91,885 | 488,197 | 4,058,462 |
| Transfers to other governments | | | | 39,426 | | | | | 39,426 |
| Transfers to local boards and agencies | | 70,593 | | | | | | | 70,593 |
| Transfers to individuals and organizations | 674,728 | 251,532 | 131,260 | | | 1,216,594 | | | 2,274,114 |
| Interest on long-term debt | | 185,753 | | | | | | | 185,753 |
| Loss (gain) on disposal of TCA | 20,070 | | (1,525) | 1,613,366 | (3,433) | | | 10,424 | 1,638,902 |
| Other expenses | 14,126 | | | | 100 | | | | 14,226 |
| | <u>4,136,508</u> | <u>585,311</u> | <u>1,623,216</u> | <u>11,347,242</u> | <u>1,189,194</u> | <u>1,348,495</u> | <u>654,844</u> | <u>1,567,971</u> | <u>22,452,782</u> |
| NET REVENUE (EXPENSE) BEFORE AMORTIZATION | 33,568,837 | (585,311) | (1,301,090) | (3,679,215) | (767,927) | (1,249,781) | (498,380) | (961,913) | 24,525,219 |
| Amortization | 192,510 | | 229,952 | 16,284,534 | 12,418 | 20,578 | 243,790 | 75,747 | 17,059,528 |
| NET REVENUE (EXPENSE) | 33,376,327 | (585,311) | (1,531,042) | (19,963,749) | (780,345) | (1,270,359) | (742,170) | (1,037,660) | 7,465,691 |

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2012

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% |
| Clearwater Regional Emergency Management Agency | 67.0% |

The schedule of taxes levied includes requisitions for education, seniors' 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, 2012

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) Land Held 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, 2012

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 10 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 | 3 - 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, 2012

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. Cash and Temporary Investments

| | 2012 | 2011 |
|-----------------------|-------------------|-------------------|
| | \$ | \$ |
| Cash | 43,779,718 | 29,298,328 |
| Temporary investments | <u>4,183,463</u> | <u>4,831,104</u> |
| | <u>47,963,181</u> | <u>34,129,432</u> |

Cash represents cash on hand and in bank accounts.

Temporary investments are represented by redeemable term deposits with original maturity dates greater than three months. These investments earn interest at the rate of 2.8% per annum.

The above amounts include grant funding of \$961,740 (2011 - \$2,224,352) which is externally restricted for capital projects.

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2012

3. Taxes and Grants in Place of Taxes Receivable

| | 2012 | 2011 |
|--|-----------------|-----------------|
| | \$ | \$ |
| Current taxes and grants in place of taxes | 582,951 | 611,266 |
| Arrears taxes | <u>168,889</u> | <u>170,832</u> |
| | 751,840 | 782,098 |
| Less: Allowance for doubtful accounts | <u>(38,143)</u> | <u>(26,545)</u> |
| | <u>713,697</u> | <u>755,553</u> |

4. Investments

| | 2012 | 2011 |
|---|---------------|---------------|
| | \$ | \$ |
| Equity Shares | | |
| Rocky Credit Union Ltd. | 73,982 | 71,619 |
| Rocky Mountain House Co-op Association Limited | 7,500 | 7,500 |
| Alberta Association of Municipal Districts and Counties | - | 4,180 |
| Alberta Capital Finance Authority | <u>70</u> | <u>70</u> |
| | <u>81,552</u> | <u>83,369</u> |

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2012

5. Long-Term Debt

| | 2012 \$ | 2011 \$ |
|--------------------------|------------------|------------------|
| Tax supported debentures | <u>4,446,044</u> | <u>4,715,432</u> |

Principal and interest repayments are as follows:

| | Principal \$ | Interest \$ | Total \$ |
|------------|------------------|------------------|------------------|
| 2013 | 280,288 | 175,329 | 455,617 |
| 2014 | 291,629 | 163,988 | 455,617 |
| 2015 | 303,428 | 152,189 | 455,617 |
| 2016 | 315,705 | 139,912 | 455,617 |
| 2017 | 328,479 | 127,138 | 455,617 |
| Thereafter | <u>2,926,515</u> | <u>490,613</u> | <u>3,417,128</u> |
| | <u>4,446,044</u> | <u>1,249,169</u> | <u>5,695,213</u> |

Debenture debt is repayable to the Alberta Capital Finance Authority, 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 \$185,735 (2011 - \$196,250).

The County's total cash payments for interest in 2012 were \$186,229 (2011 - \$196,705).

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2012

6. 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:

| | 2012 | 2011 |
|---------------------------------------|-------------------|-------------------|
| | \$ | \$ |
| Total debt limit | 59,133,405 | 57,205,206 |
| Total debt | <u>4,446,044</u> | <u>4,715,432</u> |
| Amount of debt limit unused | <u>54,687,361</u> | <u>52,489,774</u> |
| Debt servicing limit | 9,855,568 | 9,534,201 |
| Debt servicing | <u>455,617</u> | <u>455,617</u> |
| Amount of debt servicing limit unused | <u>9,399,951</u> | <u>9,078,584</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.

The County has a revolving line of credit in the amount of \$4,850,000 available through Alberta Treasury Branches. No borrowings were made against the line of credit during the year.

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2012

7. Deferred Revenue

| | 2012 | 2011 |
|---|----------------|------------------|
| | \$ | \$ |
| Transportation grants | 515,143 | 1,635,894 |
| Major Community Facility Program (MCFP) | 420,598 | 483,458 |
| Prepaid rent & damage deposits | 2,150 | 8,250 |
| Other grants | <u>25,998</u> | <u>105,002</u> |
| | <u>963,889</u> | <u>2,232,604</u> |

Transportation Grants

These grants were originally received from the Province of Alberta to facilitate the paving of the Sunchild Road. Following completion of this project in 2011, the Province directed the County to draw down the balance by amounts otherwise owed to the County in 2012. The remaining balance represents interest earned on the grant funds while they were held by the County.

Major Community Facility Program (MCFP)

This grant supports the construction of the recreation grounds 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, 2012

8. Accumulated Surplus

| | 2012 | 2011 |
|-----------------------------------|---------------------------|---------------------------|
| | \$ | \$ |
| Unrestricted surplus | <u>84,617</u> | <u>94,664</u> |
| Restricted reserves: | | |
| Planning and recreation | 1,781,142 | 232,405 |
| Capital | 1,529,954 | 1,529,954 |
| Operating - designated | 190,187 | 205,187 |
| Nordegg | (524,614) | 691,518 |
| Tax rate stabilization | 5,640,931 | 5,916,415 |
| Airport | 64,500 | 64,500 |
| Fire - capital | 428,206 | 919,259 |
| Disaster | 662,274 | 562,274 |
| Public works - capital | 2,275,000 | 1,175,000 |
| Paving | 11,350,610 | 7,883,610 |
| Gravel | 4,407,953 | 3,782,953 |
| Gravel reclamation | 2,680,000 | 180,000 |
| Resource roads | 3,000,000 | 2,469,308 |
| Sewer | 8,211,781 | 6,196,781 |
| Agricultural services | 680,000 | 680,000 |
| Regional fire | 35,625 | 23,750 |
| Bridge deficit | 1,975,000 | 1,325,000 |
| NSRP | 500,000 | 500,000 |
| High speed internet towers | 250,000 | 250,000 |
| GIS Air Photo's | 60,000 | |
| JEPP designated | 10,000 | 10,000 |
| | <u>45,208,549</u> | <u>34,597,913</u> |
| Equity in tangible capital assets | <u>357,675,280</u> | <u>360,810,178</u> |
| | <u><u>402,968,446</u></u> | <u><u>395,502,755</u></u> |

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2012

9. Salary and Benefits Disclosure

| Councilors | Division | 2012 | | 2011 | |
|-----------------------|----------|---------------------|--------------------------------------|---------|---------|
| | | Salary ¹ | Benefits and Allowances ² | Total | Total |
| Duncan | 1 | 33,904 | 5,687 | 39,591 | 35,815 |
| Wymenga | 2 | 31,130 | 5,596 | 36,726 | 35,730 |
| Korver | 3 | 22,993 | 4,603 | 27,596 | 27,209 |
| Vandermeer | 4 | 24,270 | 5,498 | 29,768 | 28,491 |
| Bryant | 5 | 36,642 | 2,906 | 39,548 | 38,729 |
| Graham | 6 | 41,004 | 5,922 | 46,926 | 30,898 |
| Alexander | 7 | 43,395 | 6,089 | 49,484 | 46,867 |
| County Manager | | | | | |
| Leaf | | 191,310 | 30,847 | 222,157 | 194,140 |

- Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
- 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, 2012

10. 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 9.91% of pensionable earnings up to the maximum pensionable earnings under the Canada Pension Plan and 14.74% on pensionable earnings above this amount. Employees of the County are required to make current service contributions of 8.91% of pensionable salary up to the year's maximum pensionable salary and 13.74% of pensionable salary above this amount.

| | 2012 | 2011 |
|-----------------------|------------------|----------------|
| | \$ | \$ |
| Employer Contribution | 647,797 | 445,901 |
| Employee Contribution | <u>573,159</u> | <u>403,619</u> |
| | <u>1,220,956</u> | <u>849,520</u> |

At December 31, 2011 the Plan disclosed an actuarial deficit of \$4,639,390,000 (2010 - \$4,635,250,000).

Clearwater County
Notes to Consolidated Financial Statements
December 31, 2012

10. 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.

| | 2012 | 2011 |
|-----------------------|--------------|--------------|
| | \$ | \$ |
| Employer Contribution | 3,970 | 3,828 |
| Employee Contribution | <u>3,309</u> | <u>3,190</u> |
| | <u>7,279</u> | <u>7,018</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, 2010 indicates an unfunded liability of \$1,552,000 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.

| | 2012 | 2011 |
|-----------------------|---------------|---------------|
| | \$ | \$ |
| Employer Contribution | <u>18,055</u> | <u>20,186</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, 2012

11. Financial Instruments

The County's financial instruments consist of cash, accounts receivable, investments, accounts payable and accrued liabilities, deposits, 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 financial instruments approximates fair value.

12. Segmented Disclosure

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

Refer to the Schedule of Segmented Disclosure (Schedule 6)

13. Commitments

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 each 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.

14. Contingency

The County has been named defendant in a lawsuit. While it is not possible to estimate the ultimate liability with respect to pending litigation, based on evaluation and correspondence with the County's legal counsel, management indicates that it is unlikely that there will be a material adverse effect on the financial position of the County. The ultimate settlement of this lawsuit, if any, will be recorded in the period the details become known.

15. Approval of Financial Statements

The financial statements were approved by Council and Management.

Clearwater County Councilor and Board Member Remuneration Statement For the Year of ...2013.....

Name of Councilor / Board Member

Jim Duncan

Payment Periods

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

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

| Date | Type of Meeting Attended | First 4 Hours \$149.00 | Next 4 Hours \$119.00 | Next 4 Hours \$119.00 | Regular Council Meeting \$271.00 | Lunch \$16.00 | Mileage @ \$0.54 / km |
|--------|---|---------------------------|--------------------------|--------------------------|-------------------------------------|---------------|--------------------------|
| Feb 6 | Rec Board | X | | | | | 40 |
| Feb 7 | ACE Committee | X | | | | | 40 |
| Feb 8 | CAAMDC Zone Meeting | X | X | | | | 110 |
| Feb 12 | Regular Council | | | | X | | 40 |
| Feb 12 | Pow Wow Committee | X | | | | | 40 |
| Feb 13 | FCSS Board meeting | X | | | | | 40 |
| Feb 13 | Landcare Board meeting | X | | | | | 40 |
| Feb 19 | Arena Expansion Committee | X | | | | | 40 |
| Feb 22 | ASB Board meeting | X | | | | | 40 |
| Feb 26 | Regular Council | X | | | | | 40 |
| Feb 15 | Landcare Green Soup Conference at Condor | X | | | | | 60 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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Remuneration Calculation

| | | | | | |
|------|----------------------|----------------|--------------|------------------|---------------|
| ✓ 15 | Meetings @ \$149.00= | 2235.00 | ✓ 770 | Kms @ \$0.54= | 415.80 |
| ✓ 1 | Meetings @ \$119.00= | 119.00 | 8 | Lunch @ \$16.00= | 0 |
| ✓ 3 | Meetings @ \$271.00= | 813.00 | | | |
| | ✓ Supervision= | 550.00 | | | |
| | TOTAL= | 3717.00 | | TOTAL= | 415.80 |

Signature {Councilor / Board Member}

Jim Duncan

| Date | Type of Meeting Attended | First 4 Hours | Next 4 Hours | Next 4 Hours | Regular Council | Lunch \$16.00 | Mileage @ |
|------|--------------------------|---------------|--------------|--------------|-----------------|---------------|-----------|
|------|--------------------------|---------------|--------------|--------------|-----------------|---------------|-----------|

Clearwater County Councilor and Board Member Remuneration Statement

For the Year of ...2013.....

Name of Councilor / Board Member EARL GRAHAM

Payment Periods

| | | | |
|-----------|----------|----------|----------|
| January | February | May | June |
| March | April | July | August |
| September | October | November | December |

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

| Date | Type of Meeting Attended | First 4 Hours \$149.00 | Next 4 Hours \$119.00 | Next 4 Hours \$119.00 | Regular Council Meeting \$271.00 | Lunch \$16.00 | Mileage @ \$0.54 / km |
|-----------|--------------------------|---------------------------|--------------------------|--------------------------|-------------------------------------|---------------|--------------------------|
| Mon 1/13 | SPOG (Exc) | ✓ | ✓ | ✓ | | ✓ | 90 |
| Mon 7/13 | Eco Summit | ✓ | ✓ | | | | 92 |
| Mon 8/13 | Summit (Aurora) | ✓ | | | | | 92 |
| Mon 14/13 | WPAC CONF | ✓ | ✓ | | | | 215 |
| Mon 15/13 | ERCB | ✓ | | | | | 92 |
| Mon 18/13 | AAAD+e | ✓ | ✓ | | | ✓ | 92 |
| Mon 19/13 | AAAD+C | ✓ | ✓ | | | | 0 |
| Mon 20/13 | AAAD+C | ✓ | ✓ | | | | 0 |
| Mon 21/13 | MPC | ✓ | ✓ | | | | 92 |
| Mon 22/13 | RDRWA | ✓ | ✓ | ✓ | | | 0 |
| Mon 23/13 | REEVES Summit | ✓ | | | | ✓ | 92 |
| Mon 24/13 | COUNCIL | | | | ✓ | | 92 |
| Mon 27/13 | Westview | | | | | | |
| Mon 27/13 | COUNTY/VILLAGE | ✓ | | | | | 92 |
| Mon 21/13 | SPIRT | ✓ | | ✓ | | | 22 |

{more Space on Back of Page}

Remuneration Calculation

| | | | | | |
|------|----------------------|----------------|-----------------------|------------------|----------------|
| ✓ 13 | Meetings @ \$149.00= | 1937.00 | ✓ 1063 | Kms @ \$0.54= | 574.02 |
| ✓ 11 | Meetings @ \$119.00= | 1309.00 | ✓ 3 | Lunch @ \$16.00= | 48.00 |
| ✓ 1 | Meetings @ \$271.00= | 271.00 | | | |
| | ✓ Supervision= | 550.00 | | | 622.02 |
| | TOTAL= | 4067.00 | Taxi \$9.00 | TOTAL= | 4689.02 |
| | | | Hotel Charge \$236.92 | | (245.92) |

Signature {Councilor / Board Member}

[Handwritten Signature]

Clearwater County

Councilor and Board Member Remuneration Statement

For the Year of ...2013.....

Name of Councilor / Board Member

Shik W. Wanyonyi
.....
Payment Periods

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

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

| Date | Type of Meeting Attended | First 4 Hours \$149.00 | Next 4 Hours \$119.00 | Next 4 Hours \$119.00 | Regular Council Meeting \$271.00 | Lunch \$16.00 | Mileage @ \$0.53 / km |
|------|--|---------------------------|--------------------------|--------------------------|-------------------------------------|---------------|--------------------------|
| 1 | R M R F Audrie | ✓ | ✓ | ✓ | | | 384 |
| 7 | Reeves Economic Summit | ✓ | ✓ | | | | 53 |
| 8 | Reeves Economic Summit | ✓ | | | | | 53 |
| 12 | Chamber Meeting | | | ✓ | | | |
| 12 | Council | | | | ✓ | | 53 |
| 13 | FCSS | ✓ | | | | | 54 |
| 14 | WPAC Red Deen | ✓ | ✓ | ✓ | | | 160 |
| 15 | ASB | ✓ | | | | | 53 |
| 15 | Reeves Economic Summit ^{ERCB} | | | ✓ | | | . |
| 18 | I.A.M.D.C Spring Conventions | ✓ | ✓ | ✓ | | | 430 |
| 19 | A.A.M.D.C Spring Conventions | ✓ | ✓ | | | | |
| 20 | A.A.M.D.C Spring Conventions | ✓ | ✓ | | | | |
| 25 | Reeves Economic Summit | ✓ | | | | | 53 |
| 25 | Joint Meeting with KCA | | ✓ | | | | |
| 26 | Council | | | | ✓ | | 53 |

{more Space on Back of Page}

Remuneration Calculation

| | | | | | | |
|------|----------------------|----------------|--------|--|------------------|-----------------------|
| ✓ 11 | Meetings @ \$149.00= | 1639.00 | ✓ 1399 | | Kms @ \$0.53= | 711.47 |
| ✓ 11 | Meetings @ \$119.00= | 1309.00 | 2 | | Lunch @ \$16.00= | 8 |
| ✓ 2 | Meetings @ \$271.00= | 542.00 | | | | |
| | Supervision= | 550.00 | | | | |
| | TOTAL= | 4040.00 | | | TOTAL= | 4781.47 |
| | | | | | | Hotel Charge \$ 72.04 |

Signature {Councilor / Board Member}

Shik W. Wanyonyi
.....

Clearwater County Councilor and Board Member Remuneration Statement

For the Year of ...2013.....

Name of Councilor / Board Member Bob Bryant

Payment Periods

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

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

| Date | Type of Meeting Attended | First 4 Hours \$149.00 | Next 4 Hours \$119.00 | Next 4 Hours \$119.00 | Regular Council Meeting \$271.00 | Lunch \$16.00 | Mileage @ \$0.54 / km |
|-----------|--|---------------------------|--------------------------|--------------------------|-------------------------------------|---------------|--------------------------|
| Mar 6/13 | RDRWA Outreach Comm. | ✓ | | | | | 172 km |
| Mar 7/13 | Keyora Presentation | ✓ | | | | | 4 km |
| Mar 8/13 | Husky | ✓ | | | | | 4 km |
| Mar 12/13 | Regular Council | | | | ✓ | | 4 km |
| Mar 13/13 | CWRA + AB WPAK Conf. <small>Road Doer</small> | ✓ | ✓ | | | | 172 km |
| Mar 13/13 | Nordegg Community Assn | ✓ | | | | | 170 km |
| Mar 14/13 | CWRA + AB WPAK Conf. | ✓ | ✓ | | | | 172 km |
| Mar 15/13 | RDRWA Board Meeting | ✓ | ✓ | | | | 172 km |
| Mar 18/13 | AAMOC Spring Conv. | ✓ | ✓ | | | | 438 km |
| Mar 19/13 | " " | ✓ | ✓ | | | | |
| Mar 20/13 | " " | ✓ | ✓ | | | | |
| Mar 21/13 | MPC | ✓ | ✓ | | | | 4 km |
| Mar 22/13 | RDRWA GM Rosebud AS | ✓ | ✓ | | | | 500 km |
| Mar 25/13 | Nordegg Historical Meeting | ✓ | | | | | 4 km |
| Mar 26/13 | Regular Council | | | | ✓ | | 4 km |

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Remuneration Calculation

| | | | | | |
|------|----------------------|----------------|--------|------------------|----------------|
| ✓ 15 | Meetings @ \$149.00= | 2235.00 | ✓ 1968 | Kms @ \$0.54= | 1062.72 |
| ✓ 8 | Meetings @ \$119.00= | 952.00 | 8 | Lunch @ \$16.00= | e |
| ✓ 2 | Meetings @ \$271.00= | 542.00 | | | |
| | ✓ Supervision= | 550.00 | | | |
| | TOTAL= | 4279.00 | | TOTAL= | 5341.72 |

✓ Hotel Charge, \$72.04

Signature {Councilor / Board Member} R.G. Bryant

**Clearwater County
Operating
3 yr Budget**

| Year to date 2013 | Budget 2013 | Variance 2013 | % 2013 |
|----------------------|----------------|------------------|-----------|
|----------------------|----------------|------------------|-----------|

Operating Revenue

| | | | | |
|---|---------------|-------------------|---------------------|-----------|
| Net municipal taxes | (\$55) | \$35,617,646 | (\$35,617,701) | 0% |
| Note Municipal Tax Revenue will be 0 until Taxes are levied in May. | | | | |
| User fees and sales of goods | 16,106 | 1,658,500 | (1,642,394) | 1% |
| Government transfers for operating | 5,000 | 1,188,930 | (1,183,930) | 0% |
| Investment income | (181) | 413,000 | (413,181) | 0% |
| Penalties and costs of taxes | (5,369) | 75,000 | (80,369) | -7% |
| Development levies | 400 | 55,000 | (54,600) | 1% |
| Permits and licenses | 6,170 | 58,600 | (52,430) | 11% |
| Oil Well Drilling Taxes | | 1,200,000 | (1,200,000) | 0% |
| Other | 54,534 | 323,500 | (268,966) | 17% |
| | 76,605 | 40,590,176 | (40,513,571) | 0% |

**Clearwater County
Operating
3 yr Budget**

| Year to date 2013 | Budget 2013 | Variance 2013 | % 2013 |
|------------------------------|------------------------|--------------------------|-------------------|
|------------------------------|------------------------|--------------------------|-------------------|

**Operating Expenses by Department
Agriculture Services**

| | | | | |
|------------------------------|------------------|------------------|------------|-----|
| ASB General | \$77,445 | \$361,902 | \$284,457 | 21% |
| ASB AESA | 36,704 | 138,712 | 102,008 | 26% |
| ASB Vehicle & Equipment Pool | 8,688 | 91,018 | 82,330 | 10% |
| ASB Vegetation Management | 40,748 | 678,399 | 637,651 | 6% |
| ASB Weed & Pest Control | 2,452 | 192,955 | 190,503 | 1% |
| ASB Public Relations | 1,543 | 2,350 | 807 | 66% |
| 167,580 | 1,465,336 | 1,297,756 | 11% | |

Community & Protective Services

| | | | | |
|------------------------|------------------|------------------|-----------|-----|
| Community Services | 128,489 | 1,335,475 | 1,206,986 | 10% |
| Culture | 69,692 | 248,360 | 178,668 | 28% |
| Emergency Services | 38,677 | 190,910 | 152,233 | 20% |
| Economic Development | 72,197 | 851,152 | 778,955 | 8% |
| Peace Officers | 96,836 | 596,947 | 500,111 | 16% |
| Recreation | 8,000 | 3,908,908 | 3,900,908 | 0% |
| Regional Fire Services | 198,171 | 1,324,445 | 1,126,274 | 15% |
| 612,062 | 8,456,197 | 7,844,135 | 7% | |

**Clearwater County
Operating
3 yr Budget**

| | Year to date 2013 | Budget 2013 | Variance 2013 | % 2013 |
|--|------------------------------|------------------------|--------------------------|-------------------|
| Corporate Services | | | | |
| Assessment | \$98,071 | \$641,537 | \$543,466 | 15% |
| Finance | 74,750 | 406,359 | 331,609 | 18% |
| General | 219,731 | 1,089,927 | 870,196 | 20% |
| Human Resources | 2,301 | 141,621 | 139,320 | 2% |
| Legislative | 56,624 | 475,317 | 418,693 | 12% |
| Technology & Information Management Services | 163,993 | 754,510 | 590,517 | 22% |
| | 615,470 | 3,509,271 | 2,893,801 | 18% |
| Planning & Nordegg | | | | |
| Planning | 125,820 | 773,043 | 647,223 | 16% |
| Nordegg | 21,436 | 172,297 | 150,861 | 12% |
| Nordegg Historic Society. | 30,928 | 179,198 | 148,270 | 17% |
| | 178,184 | 1,124,538 | 946,354 | 16% |
| PUBLIC WORKS | | | | |
| General | 165,165 | 766,350 | 601,185 | 22% |
| Facilities | 97,628 | 665,878 | 568,250 | 15% |
| Gravel Activities | 1,090,443 | 2,132,450 | 1,042,007 | 51% |
| GIS Mapping | 33,307 | 198,900 | 165,593 | 17% |
| Road Maintenance | 366,909 | 3,222,649 | 2,855,740 | 11% |
| Safety | 26,462 | 126,891 | 100,429 | 21% |
| PW Shop | 78,000 | 384,330 | 306,330 | 20% |
| Vehicles & Equipment | 562,612 | 3,222,235 | 2,659,623 | 17% |
| Water & Sewer | (4,331) | 297,999 | 302,330 | -1% |
| | 2,416,195 | 11,017,682 | 8,601,487 | 22% |

**Clearwater County
Operating
3 yr Budget**

| | Year to date 2013 | Budget 2013 | Variance 2013 | % 2013 |
|--|------------------------------|------------------------|--------------------------|-------------------|
| Contingency | | \$729,511 | \$729,511 | 0% |
| Total Operating Expenses | 3,989,491 | 26,302,535 | 22,313,044 | 15% |
| Excess of Revenue over Expenses | (3,912,886) | 14,287,641 | (18,200,527) | -27% |