

Town of Stettler

COUNCIL MEETING

APRIL 17, 2018

6:30 P.M.

BOARD ROOM



TOWN OF STETTLER MISSION STATEMENT

WE WILL PROVIDE A HIGH
QUALITY OF LIFE FOR OUR
RESIDENTS AND VISITORS
THROUGH LEADERSHIP AND
THE DELIVERY OF EFFECTIVE,
EFFICIENT AND AFFORDABLE
SERVICES THAT ARE SOCIALLY
AND ENVIRONMENTALLY
RESPONSIBLE

TOWN OF STETTLER
REGULAR COUNCIL MEETING
APRIL 17, 2018
6:30 P.M.
AGENDA

1. Agenda Additions
2. Agenda Approval
3. Confirmation of Minutes
 - (a) Minutes of the Regular Council Meeting of April 3, 2018 5-20
 - (b) Business Arising from the April 3, 2018 Council Minutes
4. Citizens Forum
5. Delegations
 - (a) 6:45 P.M. – Justin Tanner, CPA, CA – Gitzel & Company & Laurie Tait, Town of Stettler Office Administrator re: Financial Statements for the Year ended December 31, 2017 21-72
6. Administration
 - (a) Alberta Capital Finance Authority 73-80
 - (b) 2018 Capital Budget (Addition) – Water Reservoir Pump 81
 - (c) Meeting Dates
 - Tuesday, May 1 – Council – 6:30pm
 - Tuesday, May 8 – Committee of the Whole – 4:30pm
 - Tuesday, May 8 – 2018 Operating (Tax) Budget – 3:00 pm
 - Tuesday, May 15 – Council – 6:30pm
 - Tuesday, June 5 – Council – 6:30pm
 - Tuesday, June 12 – Committee of the Whole – 4:30pm
 - Tuesday, June 19 – Council – 6:30pm
 - (d) Bank Reconciliation as of March 31, 2018 82
 - (e) Accounts Payable in the amount of \$66,835.70 + \$7,675.30 + \$155,928.34 = \$230,439.34 83-88
7. Council
 - (a) Meeting Reports

8. Minutes
 - (a) Parkland Regional Library Board Meeting of February 22, 2018 89-95
 - (b) Heartland Beautification Meeting of April 5, 2018 96-98
 - (c) Regional Water Meeting of April 9, 2018 99-101
9. Public Hearing
 - (a) None
10. Bylaws
 - (a) None
11. Correspondence
 - (a) APWA Alberta Chapter – The Power of Public Works 102-105
 - (b) Partners for the Saskatchewan River Basin 106-110
12. Items Added
13. In-Camera Session
14. Adjournment

MINUTES OF THE REGULAR MEETING OF THE TOWN OF STETTLER COUNCIL
HELD ON TUESDAY, APRIL 3, 2018 IN THE MUNICIPAL OFFICE,
COUNCIL CHAMBERS

Present: Mayor Sean Nolls

Councillors C. Barros, A. Campbell, G. Lawlor, S. Pfeiffer & W. Smith

CAO G. Switenky
Assistant CAO S. Gerlitz
Director of Operations M. Robbins
Director of Planning & Development L. Graham
Director of Parks and Leisure L. Penner

Press (3)

Absent: Councillor M. Fischer

Call to Order: Mayor S. Nolls called the meeting to order at 6:30 p.m.

1/2. Agenda Additions/Approval:

Motion 18:04:01 Moved by Councillor Barros to approve the agenda as presented.

MOTION CARRIED
Unanimous

3. Confirmation of Minutes:

(a) Minutes of the Regular Meeting of Council held March 20, 2018

Motion 18:04:02 Moved by Councillor Lawlor that the Minutes of the Regular Meeting of Council held on March 20, 2018 be approved as presented.

MOTION CARRIED
Unanimous

(b) Business Arising from the March 20, 2018 Meeting Minutes

None

4. **Citizen's Forum:** (a) No one was present at the Citizen's Forum

5. Delegations: (a) 6:35 P.M. – 2018 Hockey Alberta Midget C Provincial Champions

This item was dealt with later in the meeting.

6. Administration: (a) 2018 Capital Budget – 51 Avenue (59 to 61 Street) Water & Sewer Replacement

Director of Operations M. Robbins advised that the following tenders were received for the 2018 Capital Budget project to replace the water and sanitary sewer mains and services in 51 Avenue from 59-61 Street for \$820,000 with funding to come from 2018 MSI, FGT AND BMTG.

- Wally's Backhoe Services \$672,745.00
- Shamrock Valley Ent \$707,236.06
- Carbon Earthworks \$726,263.50
- Urban Dirtworks \$727,645.50
(corrected)

- Grayson Excavating \$791,404.95
- AIC Construction \$848,761.50
- UG Excavating \$916,570.12
- Pearl Rose Construction \$930,296.50
- Kaon Infrastructure \$966,325.18
- Northside Construction \$1,076,295.33
- Bel Contracting \$1,079,005.00
- Nu Edge Construction \$1,310,466.31

Tenders do not include GST or contingency.

Fulltime engineering inspection is being recommended due to the complexity of the project, current administration workload and the significant landowner contact and communication that will be required during the construction. Contingency was not included in the tender however, carrying a 10% contingency allowance is necessary to cover any unexpected costs or changes. Total project costs are as follows:

| | |
|-----------------|--------------------|
| Tendered Price | \$672,745.00 |
| 10% Contingency | \$67,274.50 |
| Engineering | <u>\$79,000.00</u> |
| Total | \$819,019.50 |

Motion 18:04:03

Moved by Councillor Smith that the Town of Stettler Council award the 2018 - 51 Avenue Water and Sanitary Replacements (59-61 Streets) tender to Wally's Backhoe Services in the amount of \$672,745.00, with a 10% contingency of \$67,274.50 for a construction cost of \$740,020.50, excluding GST. Administration recommends utilizing Tagish Engineering for engineering services up to \$79,000 for a total project expenditure of \$819,019.50, with funding to be provided from MSI, BMTG and FGT in the 2018 Capital Budget.

MOTION CARRIED
 Unanimous

5. Delegations: (a) 6:35 P.M. – 2018 Hockey Alberta Midget C Provincial Champions

Team players from the Stettler Legion Midget C Boys Hockey Team with coaches and parents entered the meeting at approximately 6:35 p.m.

Mayor Nolls welcomed the 2018 Stettler Legion Midget C Boys 2018 Provincial Champion players, coaches and parents to the meeting.

Mayor Nolls recognized and congratulated the Stettler Legion Midget C Boys Hockey Team for representing Stettler and for winning the 2018 Midget C Hockey Alberta Provincial Championship recently held in Rimbey, AB.

Head Coach Mike Tucker had the players and assistant coaches introduce themselves. They further thanked their managers, assistant coaches, players and parents for their support and effort throughout the year.

Mayor Nolls thanked the players, coaches and parents for representing Stettler with class, and for their effort in successfully winning the provincial title.

Mayor Nolls temporarily recessed the meeting at 6:40 p.m. to allow Council Members to individually congratulate and speak to the players, coaches and parents in attendance. Group photos of the Championship Team were taken.

Snacks and refreshments were provided.

Delegation members departed the meeting at 6:55 p.m.

Mayor Nolls reconvened the meeting at 6:55 p.m.

6. Administration **Con't**: (b) 2018 Capital Budget – 51 Avenue (57-59 Street) Paving & Pathway and Pavement Patching

Director of Operations M. Robbins advised that the 2018 Capital Budget includes:

- 51 Avenue Road Improvements (57-59 Streets) \$765,000
- Pathway Improvements (paving portion only) \$75,000
- Pavement Patching \$ 90,000

The following tenders were received on February 28, 2018: Tender prices exclude GST.

- | | |
|-------------------------|----------------|
| • Border Paving | \$482,891.50 |
| • Con Site Construction | \$488,273.20 |
| • TJ Paving | \$549,608.85 |
| • Central City | \$586,608.85 |
| • Master Paving | \$599,835.24 |
| • Landmark Paving | Incomplete Bid |

Director of Operation M. Robbins highlighted the budget breakdown:

| | |
|--|---------------------|
| Total Capital Project Budgets | \$930,000.00 |
| Total Tender | \$482,273.20 |
| 10% Contingency | \$ 48,289.15 |
| Pathway Patches (not included in tender) | \$ 50,000.00 |
| Engineering (Tagish Engineering) | <u>\$105,000.00</u> |
| Total Project Costs | \$685,562.35 |

Motion 18:04:04

Moved by Councillor Campbell that the Town of Stettler Council award the 2018 Paving Tender to Border Paving in the amount of \$482,891.50 excluding GST and approves expenditures up to \$685,562.35 to complete the paving projects outlined above.

MOTION CARRIED
Unanimous

(c) 2018 Capital Budget Watermain Looping – 50th Avenue

CAO G. Switenky advised that the 2018 Capital Budget approved project to install a new watermain from West Stettler Highway Commercial Subdivision across Highway 12 and loop back to 70 Street for \$200,000 funded from 2018 MSI, FGT AND BMTG. Tagish Engineering tendered the project, with 8 companies submitting bids. The lowest tender was Urban Dirtworks at \$371,811.53.

All tenders received exceed the budgeted amount to complete the project. At this time, administration does not feel that the tender prices are worth proceeding with, until such time as a development on the north side of Highway 12 requires water and would contribute to the cost of the installation.

Motion 18:04:05

Moved by Councillor Pfeiffer that the Town of Stettler Council does not award the 2018 – 50 Street North Service Road Water Installations to any company due to all tenders received being over budget and directs administration to notify all companies that the project will not be awarded.

MOTION CARRIED
Unanimous

(d) 2018 Capital Budget – Bleachers and Flag Poles

CAO G. Switenky advised that the 2018 Capital Budget process, Council approved the purchase bleachers and flag poles for the Sports Parks for an estimated budget of \$30,000.

Director of Parks and Leisure L. Penner advised that the new bleachers will remain in our sports parks and allow the Ag. Society to keep the appropriate bleachers left over from the summer games to use for their bull riding events in the Pavilion. The cost of moving bleachers across Town on a regular basis with the required pilot cars has become unfeasible. There are 2 types of bleachers that are popular at outdoor events and available in Alberta, Aluminum and the High Hog steel bleacher. The aluminum bleachers that the Town owns do not handle moving. The High Hog bleacher is much tougher and can handle much more abuse. The tenders for the bleachers are as follows:

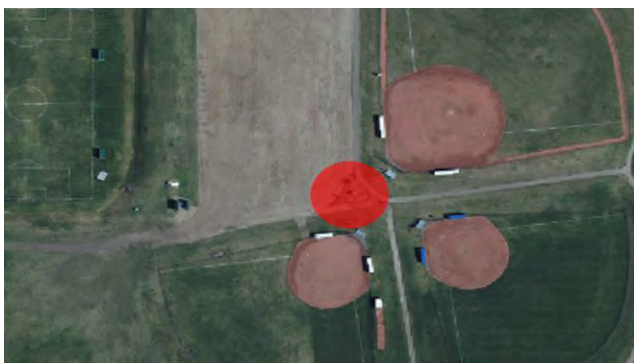
- Aluminum bleachers \$11,925.00 + GST
- High Hog (steel powder coated) \$8,460.00 each + Seat Lumber and Screws. \$1,650.00 = Total \$10,110.00 + GST

The Town would require 2 sets of bleachers. Both bleachers would be assembled by Town staff.

CAO G. Switenky advised that the 2018 Capital Budget also included 2 sets of flag poles to be placed at the ball diamonds across from the SRC and Sports Park West. The flag poles are necessary for hosting Provincials and other events within the parks.

Director of Parks and Leisure highlighted the locations of the flag pole. Each site would consist of 2 – 25' long poles with the Canadian and Alberta flag, The Tenders for the flag poles are as follows:

- Flag Outlet - \$1,969.00 x 4 plus shipping \$500.00 = \$8,376.00
- Aurora flags - \$1,818.50 x 4 plus shipping \$500.00 = \$7,774.00



Motion 18:04:06

Moved by Councillor Barros that the Town of Stettler Council approve the purchase of 2 High Hog Bleachers at \$20,220.00 + GST and four flag poles from Aurora Flags for \$7,774.00 + GST.

MOTION CARRIED
Unanimous

(e) 2017, 2018, 2019 MSI Update

CAO G. Switenky reviewed 2018 & 2019 MSI amounts released in the Provincial 2018 Budget. On March 16, 2018 the Hon. Minister of Municipal Affairs S. Anderson announced that in addition to the 2017 Provincial Allotment announced under Budget 2017 in March 2017, an additional allotment of \$800 million would be available to Municipalities. However, over the next 2 budget years, 2018 and 2019, the MSI allotment available to Municipalities would be reduced by \$400 million each year to reflect the additional \$800 million given on March 2018. The Budget announcement also implied that the Province intends to replace the MSI program, upon expiry in the next few years, with a new municipal funding program that will be legislated and possibly tied to a source such as provincial revenues. This would help to ensure that Municipalities received long-term predictable funding.

Budget 2017 - Provincial Allotment:

Town of Stettler:

- 2017 MSI Capital Allotment - \$1,018,614
- 2017 MSI Operating - \$52,513
- 2017 BMTG - \$344,880

March 16, 2018 – Additional 2017 Provincial Allotment:

Town of Stettler:

- March 16, 2016 MSI Capital Allotment - \$928,623

Budget 2018 - Provincial Allotment:

Town of Stettler:

- 2018 MSI Capital Allotment - \$561,531
- 2018 MSI Operating - \$53,680
- 2018 BMTG - \$357,120

This information was accepted for information.

(f) SRC Design Phase 2

CAO G. Switenky provided an overview of the design/steering process undertaken to date:

In June 2016, the Town of Stettler entered into an agreement with John Hull Architect (Red Deer) to carry out a scope of work for the Stettler Recreation Centre. This scope was comprised of three major components:

1. A Building Systems Evaluation,
 2. An Energy Audit, and
 3. The preparation of Architectural Planning Concepts for a possible future field house and related building additions.
- John Hull Architect subcontracted Williams Engineering, (Edmonton) to conduct the Building Systems Evaluation and Energy Audit. The project moved forward through the course of several meetings, guided by a building steering committee.

This committee was made up of Malcolm Fischer (Councillor), Greg Switenky (Town CAO), Steve Gerlitz (Assistant CAO), Lee Penner (Director of Parks and Leisure Services) and Alan King (SRC Maintenance Manager).

Formal public consultations were considered premature at that time and were not conducted during the course of this largely information gathering phase. Further public input and review will likely be one of the next steps for the Town in moving any fieldhouse concept forward. Public awareness and support is vital given the financial magnitude and community nature of this proposed facility upgrade at the SRC.

It was noted that a \$60,000 ACP collaborative grant, with County support, was accessed to help pay for some of these costs.

In late fall of 2016, it was clear that the original scope of consulting services needed to be expanded to provide more detailed information/answers for the Town. In December, the Town entered into a secondary, or adjunct, agreement with John Hull Architect to:

1. Provide additional structural understanding of the original twin arena building,
2. Explore building envelope upgrade options for the 1996 pre-engineered arenas,
3. Provide more detailed construction cost estimates for the recommended field house option,
4. Take a closer look at the budget cost for future building envelope upgrades identified in the Building Systems Evaluation, and
5. Research the prospects and costs for a possible relocation of the Red Willow Creek Channel.

Upon completion of this further information, the initially preferred conceptual design for a fieldhouse addition at the SRC was recommended to be located over the existing Red Willow Creek. Site concepts were illustrated in the 2017 Town Life magazine, and presented at the 2017 Trade Show booth to enhance introductory public awareness.

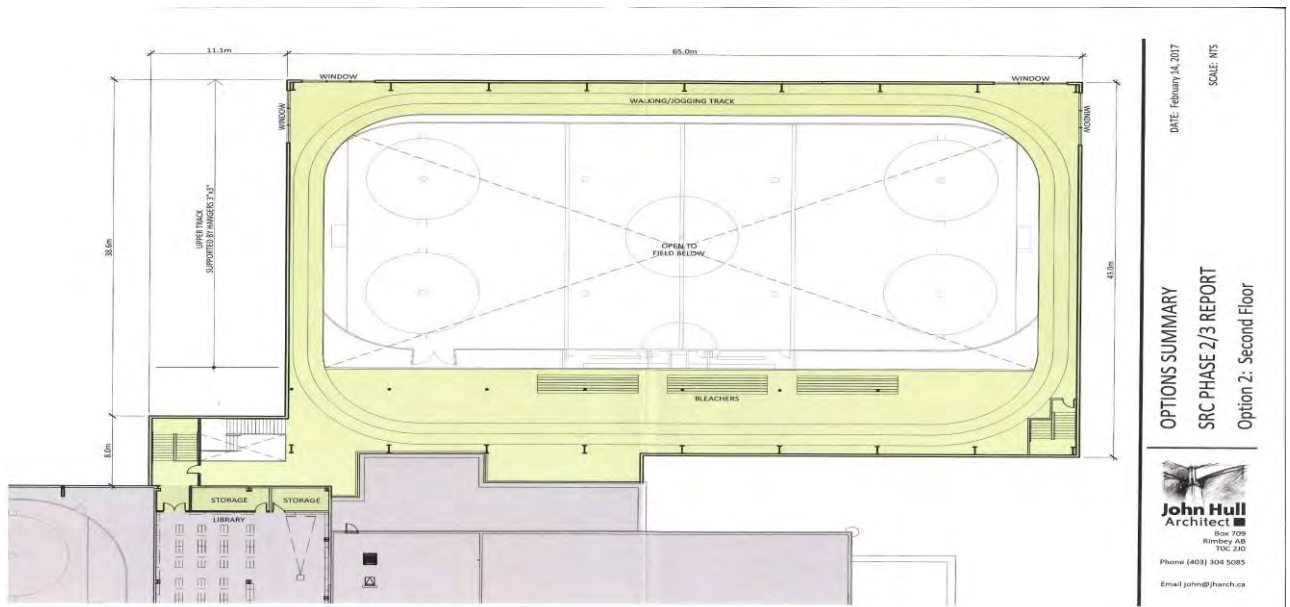
The building steering committee also supported having John Hull Architect (Red Deer) meet with Peter Stevens with MPE Engineering in relation to the Regulatory Approvals required by Alberta Environment for Red Willow Creek. It was noted the estimated cost of professional services to advance the design, engineering and coordinate the regulatory approval process submitted by MPE Engineering was \$90,000.

For further information purposes an excerpt of the Committee of the Whole Minutes from March 14, 2017 is as follows:

CAO G. Switenky highlighted the Executive Summary, including the current building envelope Action Plan and various concept designs of future SRC additions for the SRC Design and Concept Report submitted by John Hull Architect.

Discussion ensued regarding:

- Modernization related costing for the "Arenas" side identified at \$3.998 million.
 - Review of preferred conceptual Designs a Fieldhouse/Walking Track facility attached to the SRC with an order of magnitude estimate of \$11.6 million. (as shown below)
 - Detached facility in the \$7 to \$10 million range.
 - Economic conditions, competitive construction costing, and historically low long term borrowing rates.
 - Likelihood for significant grants and partnerships. Smaller energy efficiency grants/rebates available now.
 - Public engagement in the Town Life Magazine, at the Trade Show and with primary facility user groups in 2017.
- Members of Committee expressed their satisfaction with the comprehensive nature of the study and adjunct reports prepared under the direction of Architect John Hull working together with Williams Engineering and Lex3 Engineering.



CAO G. Switenky further advised that (in April 2018) the Federal and Provincial Governments are getting very close to announcing a new multi-year capital infrastructure funding program for municipalities. Eligibility for this infrastructure grant program is expected to include rural community recreation facilities that promote wellness.

Discussion continued regarding the collaborative application approach that the Town is exploring.

Administration is recommending that Council authorize funding to complete the design work planning relating to the relocation of the existing Red Willow Creek channel.

Discussion concluded regarding the timely need for this logistical engineering information to support the necessary provincial environmental application/approval process.

Motion 18:04:07

Moved by Councillor Campbell that the Town of Stettler Council proceed with the design, engineering, and coordination of the Regulatory Approval process with Alberta Environment for the application to re-channel Red Willow Creek as outlined in the John Hull Architect Executive Summary dated February 27, 2017, with MPE Engineering Ltd. with funding to come from the 2018 Capital Budget.

MOTION CARRIED
Unanimous

(g) Town & County Airport – GPS Approach

Director of Operations, Melissa Robbins advised that the 2018 Capital Budget includes an instrument approach system at the Stettler Town and County Airport for a total budget cost of \$40,000 to be shared equally between the Town and County of Stettler.

It is recommended that this project is being sole sourced due to the specialization required to complete the work. The Stettler Flying Club has been instrumental in finding the right individual to complete this work, evaluating their qualifications, proposal and providing necessary support to administration for this project.

Charles (Chas) Cormier has been chosen to provide the proposal. Mr. Cormier has completed over 600 instrument approach systems for various sized airports. Previously, Mr. Cormier conducted the quality assurance reviews for 1000 instrument approaches when he worked for NAV Canada.

An initial phase is being presented at this time. An LNAV (lateral navigation) instrument procedure will be prepared for a cost of \$14,900.

In addition, the procedure must be approved by NAV Canada and an annual cost of \$1,200 is required upon approval. In addition to this proposal, a vital component of the project is providing internet service at the airport with the expectation to purchase and install an altimeter and weather station that will provide vital information to pilots accessing the airport. At this time, the costs of the internet and altimeter/weather station are unknown. The first step of this process is to have the instrument approach approved and build upon the project with an expected final cost of \$40,000.

Motion 18:04:08

Moved by Councillor Lawlor that the Town of Stettler Council directs administration to proceed with securing Mr. Charles (Chas) Cormier to complete the instrument approach and obtain all approvals with NAV Canada at an upset limit of \$16,100, excluding GST, and directs administration to provide this information to the County of Stettler to share the project costs as presented.

MOTION CARRIED
Unanimous

(h) Policy V-2(b) – Disposal of Surplus Equipment

CAO G. Switenky advised that Policy V-2(b) is used for the sale of surplus vehicles and equipment. Currently the only method available to sell used vehicles and equipment is through a Town Sealed Bid Auction. Today, there are more options such as websites, and trade-ins available. This would be an update to the Policy. The CAO with the assistance of the Department Head will consider the best method(s) available depending on the vehicle or equipment to be sold.

Purpose:

To ensure that all surplus vehicles and equipment, Police seizures and Lost & Found items are suitable for Public Sale and to set Conditions of Sale for their disposal.

Policy Statement:

- a. Only items suitable for Public Sale will be offered for sale. The Shop Mechanic to determine suitability.
- b. Vehicles and equipment may be disposed of by:
 - a. Trade in on a new or similar unit.
 - b. Consignment to a larger dealer at a set price for a given length of time.
 - c. Sale by Tender, either through the Town's Equipment Surplus Sale, as outlined below, or as separately advertised in local newspaper and media.
 - d. Auction, either Town operated or as consigned to a large auction house.
 - e. Direct sale, Online sale, or any other currently acceptable sales forum/App as advertised/posted and sold outright for a predetermined or negotiated fair offer price based on the item's age, condition and any other relevant factors. Acceptance of alternative offer amounts and/or counter offers are subject to approval by the CAO respecting reasonability, economic conditions, timing (the likelihood of a better offer), and any other factors considered relevant by the CAO under the circumstances.

Acceptable payment for all sales outlined above will be certified cheque/money order, EFT or cash accepted only through the Town Office prior to pick up. Notwithstanding, the CAO reserves the right to approve alternative purchaser payment mechanism such as Major Credit Cards, Corporate/Municipal Cheques (not personal) subject to acceptable security risk considerations and additional processing fees being added, if any.

- c. Surplus vehicles and equipment, not sold as outlined above, Police seizures and lost & found items suitable for disposal may be offered for "Sale by Tender" normally once in a calendar year. A bid sheet will be prepared with a list of the items offered for sale.

Motion 18:04:09

Moved by Councillor Smith that the Town of Stettler Council approve Policy V-2(b) – Disposal of Surplus Equipment as presented.

MOTION CARRIED
Unanimous

(i) Meeting Dates

- Monday, April 9 – Regional Water Meeting – 1:00pm
- Tuesday, April 10 – Committee of the Whole – 4:30pm
- Friday, Saturday & Sunday, April 13, 14 & 15 – Trade Show
- Tuesday, April 17 – Council – 6:30pm
- Tuesday, May 1 – Council – 6:30pm
- Tuesday, May 8 – 2018 Operating (Tax) Budget – 3:00
- Tuesday, May 8 – Committee of the Whole – 4:30pm
- Tuesday, May 15 – Council – 6:30pm

(j) CAO Report

CAO G. Switenky provided departmental highlights of the monthly organizational report to Council.

Motion 18:04:10

Moved by Councillor Barros that the Town of Stettler accept the CAO Report for the month of March.

MOTION CARRIED
Unanimous

(k) Accounts Payable in the amount of \$540,357.45

Motion 18:04:11

Moved by Councillor Pfeiffer that Accounts Payable in the amounts of \$41,511.90, \$88,814.64, \$33,570.78, \$118,477.66 & \$13,533.92 & \$244,448.55 for the period ending March 29, 2018 for a total amount of \$540,357.45 having been paid, be accepted as presented.

MOTION CARRIED
Unanimous

8. Council:

Mayor and Councillors outlined highlights of meetings they attended.

(a) Mayor Nolls

- Mar 21-23 - EDA Conference
- Mar 26 - Met with CAO Switenky, Rick Strankman, Gary Wilyman
- Mar 26 - Disaster Management Training
- Mar 27 - Conference call with Minister Sandra Jansen, Town of Ponoka (Mayor Bonnett, CAO Albert), County of Ponoka, CAO Switenky, Assistant CAO Gerlitz, County CAO Cassidy
- Mar 28 - Town Office cheques
- Mar 29 - Town Office agenda review
- Mar 29 - County of Stettler Housing Authority Financial Audit
- Apr 3 - Long Table Supper Committee

(b) Councillor Barros

- Mar 22 - Q93.3 Radio Station
- Mar 26 - Emergency Management
- Mar 29 - Municipal Planning Commission

(c) Councillor Campbell

- Mar 16 - Red Deer River Watershed Alliance Board
- Mar 22 - Red Deer River Watershed Spring Forum
- Mar 26 - Emergency Management
- Mar 29 - Municipal Planning Commission
- Q93.3 Radio Station

(d) Councillor Fischer

- No report – absent from meeting.

(e) Councillor Lawlor

- Mar 21 - Stettler Library Board - updating policy manuals and programming.
- Mar 26 - Emergency Management
- Mar 29 - Municipal Planning Commission

(f) Councillor Pfeiffer

- Mar 23 - Sign Cheques at Town Office
- Mar 26 - Emergency Management
- Mar 26 - FCSS
- Mar 29 - Municipal Planning Commission

(g) Councillor Smith

- Mar 23 - Airport Meeting
- Mar 26 - Emergency Management
- Mar 26 - FCSS Meeting

Motion 18:04:12

Moved by Councillor Campbell that the Town of Stettler approve the Council Reports as presented.

MOTION CARRIED
Unanimous

9. Minutes:

(a) Stettler Waste Management Authority Meeting of March 16, 2018

(b) Canadian Badlands Meeting of March 16, 2018

Motion 18:04:13

Moved by Councillor Smith that the Town of Stettler Council accept the minutes, items 8(a) & 8(b) as presented.

MOTION CARRIED
Unanimous

10. Public Hearing:

(a) None

11. Bylaws:

(a) 2103-18 re: Regional Assessment Review Board

Mayor Nolls explained that Bylaw 2103-18 is to establish a Regional Assessment Review Board.

Motion 18:04:14

Moved by Councillor Pfeiffer that the Town of Stettler Council give first reading to Bylaw 2103-18 as presented.

MOTION CARRIED
Unanimous

Motion 18:04:15

Moved by Councillor Campbell that the Town of Stettler Council give second reading to Bylaw 2103-18 as presented.

MOTION CARRIED
Unanimous

Motion 18:04:16

Moved by Councillor Smith that the Town of Stettler Council give permission for third and final reading to Bylaw 2103-18 as presented.

MOTION CARRIED
Unanimous

Motion 18:04:17

Moved by Councillor Lawlor that the Town of Stettler Council give third and final reading to Bylaw 2103-18 as presented.

MOTION CARRIED
Unanimous

(b) 2104-18 – Land Use Amendment

Mayor Nolls explained that Bylaw 2104-18 is to amend Bylaw 2060-15 of the said Town.

With the impending legalization of Cannabis in Canada the Province of Alberta has released the Order in Council amending the Gaming and Liquor Act to the Gaming, Liquor and Cannabis Act. Upon review of these regulations the Town of Stettler is required to amend its Land Use Bylaw for the permitting of Cannabis Retail Sales and Production.

Initial discussion took place with the Committee of the Whole on March 13, 2018. Following mutual direction from that meeting Administration has prepared a Land Use Bylaw Amendment as follows:

Schedule A

Section 9: Definitions

“Cannabis” means cannabis plant, fresh cannabis, dried cannabis, cannabis oil and cannabis plant seeds and any other substance defined as cannabis in the *Cannabis Act* (Canada) and its regulations, as amended from time to time and includes edible products that contain cannabis.

“Cannabis Accessory” means cannabis accessory as defined in the *Cannabis Act* (Canada) and its regulations, as amended from time to time.

“**Cannabis Medical Clinic/Dispensary**” means a clinic or dispensary licensed by the Federal Government of Canada where Cannabis and Cannabis Accessories are sold to individuals for medical purposes.

“Cannabis Production Facility” means a facility used for the production of Cannabis licensed by the Federal Government of Canada where Cannabis and Cannabis products are produced for Medical and/or Retail uses.

“Cannabis Retail Sales” means a retail store licensed by the Province of Alberta where Cannabis and Cannabis Accessories are sold to individuals who attend at the premises for recreational purposes.

FOUR: Development Permits

Section 15: When a Development Permit is Not Required:

15.1.19 For the growth/cultivation of personal use cannabis plants not exceeding 4 plants per dwelling and the growth/cultivation of such must be contained indoors.

SEVEN: General Regulations

Section 39: Cannabis Retail Sales and Production.

39.1 A Cannabis Retail Sales or Production Facility must comply to provisions of the Gaming, Liquor and Cannabis Act.

39.2 Owners/Applicants must obtain and submit a copy of the Retail Cannabis Store License from the Province of Alberta.

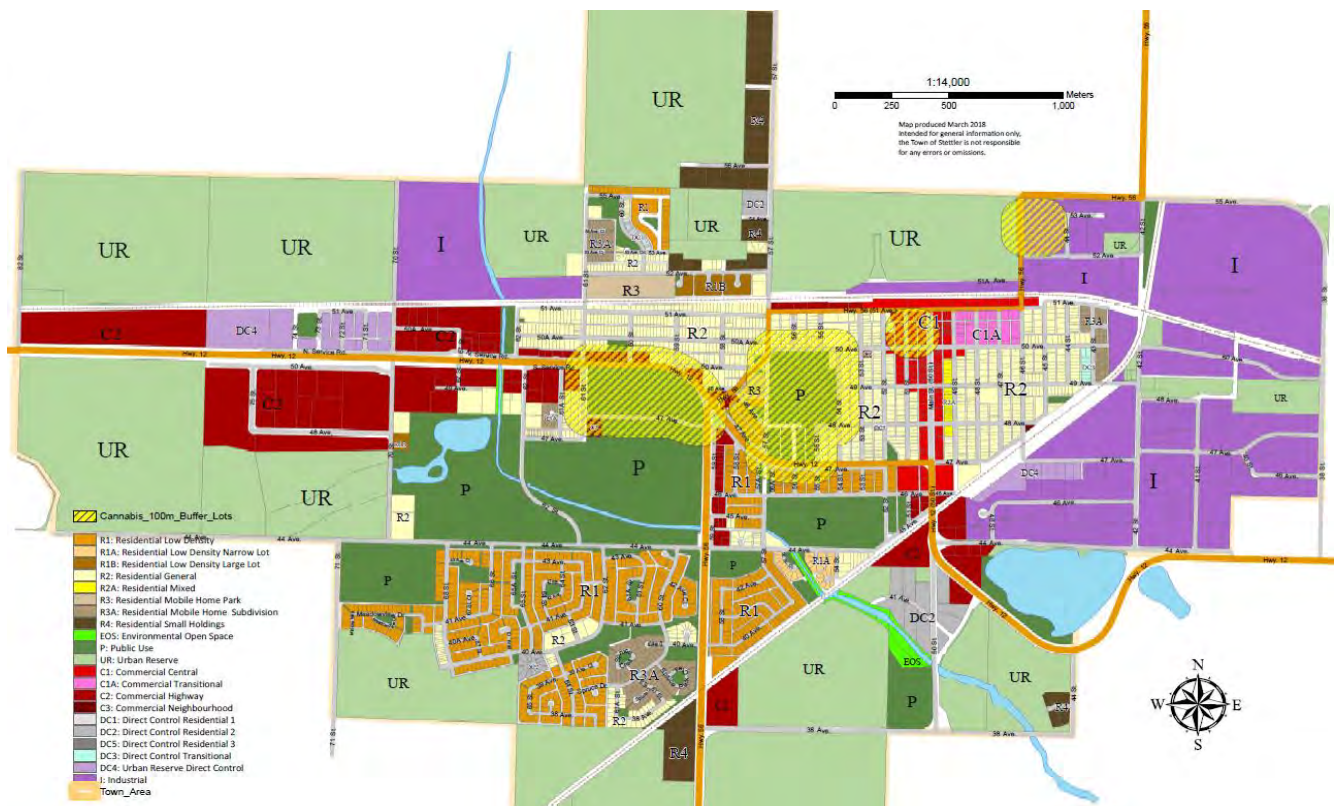
39.3 The Development Authority may permit a Cannabis Retail Sales or Production Facility only if, in their opinion it complies with the following regulations:

39.3.1 As Described in the Gaming, Liquor and Cannabis Act:

39.3.1.1 A premises described in a Cannabis License may not have any part of an exterior wall that is located within 100 meters of:

- a) a provincial health care facility or a boundary of the parcel of land on which the facility is located,
- b) a building containing a school or a boundary of a parcel of land on which the building is located, or
- c) a boundary of a parcel of land that is designated as school reserve or municipal reserve under the Municipal Government Act.

Figure 39.1: Cannabis Retail Sales and Production Facility Setbacks



39.4 The Development Authority shall consider the following matters as part of the decision making process for an application for a Cannabis Retail Sales or Production Facility:

39.4.1 Proximity and relevance of impact to facilities frequented by Children and Youth, including but not limited to:

- a) Day Care Facilities
- b) Parent Link Centres
- c) Parks
- d) Recreation Facilities
- e) Youth Centres

39.4.2 Day Homes and Home Schools do not require a separation distance from a Cannabis Retail Sales Use.

39.4.3 Compatibility of the use in relation to the site, surrounding development and the potential effect of the development on the adjacent properties.

*Subsequent Sections re-numbered following Section 39.

TEN: Land Use Districts

C1 – Commercial Central

Permitted Use – Cannabis Retail Sales

C2 – Highway Commercial

Permitted Use – Cannabis Retail Sales

I – Industrial

Permitted Use – Cannabis Retail Sales

Discretionary Use – Cannabis Production

Motion 18:04:18

Moved by Councillor Barros that the Town of Stettler Council give first reading to Bylaw 2104-18 as presented.

MOTION CARRIED

Unanimous

(c) 2105-18 – Smoking Cannabis Bylaw Amendment

Mayor Nolls explained that Bylaw 2105-18 is to amend Bylaw 2060-15 of the said Town.

With the impending legalization of Cannabis in Canada the Province of Alberta has released the Order in Council amending the Gaming and Liquor Act to the Gaming, Liquor and Cannabis Act. Upon review of these regulations the Town of Stettler is required to amend its Smoking Bylaw for the consumption of Cannabis.

Initial discussion took place with the Committee of the Whole on March 13, 2018. Following mutual direction from that meeting Administration has prepared a Smoking Bylaw Amendment as follows:

Schedule A

SECTION 2 - DEFINITIONS

- 2.2 “Cannabis” means cannabis plant, fresh cannabis, dried cannabis, cannabis oil and cannabis plant seeds and any other substance defined as cannabis in the *Cannabis Act* (Canada) and its regulations, as amended from time to time and includes edible products that contain cannabis.
- 2.6 “**Child/Youth Facility**” means land or buildings frequented by Children and/or Youth, including but not limited to Day Care Facilities, Parent Link Centres, Parks, Recreation Facilities, Schools, Youth Centres and etc.
- 2.8 “**Designated Public Place - Building**” means a Building and the parcel of land that it is located on is Designated Public Use in accordance with the Town of Stettler Land Use Bylaw, Section 10 - Land Use Districts;
- 2.9 “**Designated Public Place - Land**” means all land that is Designated Public Use in accordance with the Town of Stettler Land Use Bylaw, Section 10 - Land Use Districts;

- 2.22 Public **Building**” means any enclosed building or structure as defined in this bylaw to which the public can and does have access by right or by invitation, whether or not:
- a) all classes of the public are invited;
 - b) the proprietor has the right to exclude any particular person;
 - c) payment, membership or the performance of some formality is required prior to access;
 - d) the public has access to the building only at certain times, or from time to time;
 - e) a member of the public has access only if they are a member or if they are accompanied by a member;
 - f) Subject to subsection g) and h) below, if the public has access only to a portion of the building or structure, the entire building or structure shall be deemed to be a Public Building;

Where a building includes a private residence, the following shall apply:

- g) that portion of the building containing the private residence shall be deemed to not be a public building;
 - h) If a building contains two or more private residences, those common areas of the building including washrooms, corridors, reception areas, elevators, escalators, foyers, hallways, stairways, lobbies, laundry rooms and enclosed parking garages shall be deemed to be a public building;
- 2.25 **“Tobacco Product”** means a product composed of whole or in part of tobacco, including tobacco leaves and any extract of tobacco leaves.
- 2.27 **“Smoke” or “Smoking”** means to inhale, exhale, burn, or have control over a lighted cigarette, cigar, pipe, hooka pipe, vaporizer or other lighted smoking implement designed to burn or heat tobacco, cannabis or any other weed or substance for the purpose of inhaling or tasting of its smoke or emissions.

SECTION 3 - GENERAL PROVISIONS

CANNABIS

- 3.1 For the regulations regarding the Smoking of Cannabis within the limits of the Town of Stettler
- 3.1.1 The smoking of Cannabis is strictly prohibited in or on the following places:
- a) Child/Youth Facility
 - b) Designated Public Place – Building
 - c) Designated Public Place – Land
 - d) Hospital Property
 - e) School Property
- 3.1.2 No Person may Smoke Cannabis within the following prescribed distances:
- a) 6m of an entrance or exit to a Public Building;
 - b) 6m of an entrance or exit to a Town Building;
 - c) 6m from the Boundary of a Designated Public Place- Land
 - d) Public Transportation Vehicles and Public Transportation Vehicle Shelters; and
 - e) 6m of an entrance or exit to a Workplace.

TOBACCO

- 3.2 For the regulations regarding the Smoking of Tobacco within the limits of the Town of Stettler
- 3.2.1 The smoking of Tobacco is strictly prohibited in or on the following places:
 - a) Designated Public Place – Land
 - b) Hospital Property
 - c) School Property
- 3.2.2 No Person may Smoke Tobacco within the following prescribed distances:
 - a) 6m of an entrance or exit to a Child Care Facility
 - b) 6m of an entrance or exit to a Child/Youth Facility
 - c) 6m of an entrance or exit to a Designated Public Place – Building
 - d) 6m of an entrance or exit to a Public Building;
 - e) 6m of an entrance or exit to a Town Building;
 - f) Public Transportation Vehicles and Public Transportation Vehicle Shelters; and
 - g) 6m of an entrance or exit to a Workplace.

Motion 18:04:19

Moved by Councillor Pfeiffer that the Town of Stettler Council give first reading to Bylaw 2105-18 as presented.

MOTION CARRIED
Unanimous

- 12. Correspondence: (a) None
- 13. Items Added: (a) None
- 14. In-Camera Session: (a) Land - Section 25 – FOIP Act

Motion 18:04:20

Moved by Councillor Smith that the Town of Stettler Council proceed into an In-Camera Session with the CAO and Assistant CAO present to discuss the In-Camera items.

MOTION CARRIED
Unanimous at 9:20 p.m.

Motion 18:04:21

Moved by Councillor Smith that the Town of Stettler Council return to the regular meeting.

MOTION CARRIED
Unanimous at 9:55 p.m.

- 15. Adjournment:

Motion 18:04:22

Moved by Councillor Campbell that this regular meeting of the Town of Stettler Council be adjourned.

MOTION CARRIED
Unanimous at 9:55 p.m.

Mayor

Assistant CAO

MEMORANDUM

To: Greg Switenky, CAO

From: Steven Gerlitz, Asst. CAO

Date: April 17, 2018

Re: 2017 Financial Statements

Recommendation

That the Town of Stettler Council accept the 2017 Consolidated Financial Statements and the Municipal Financial Information Return for the Year Ended December 31, 2017 as presented, including correspondence from the Auditor as follows:

1. A Management Letter dated April 17, 2018.
2. An Auditor Opinion Letter dated April 17, 2018
3. The Auditors' Report on the 2017 Consolidated Financial Statements, dated April 17, 2018.
4. The Auditors' Report on the 2017 Municipal Financial Information Return dated April 18, 2018.

Background Information

Plans & Bylaws

Financial Implications

Alternatives to the Recommendation

Points to Ponder

Communication

- J. Tanner, Auditor – Gitzel Krejci Dand Peterson
- L. Tait – Office Administrator
- G. Switenky – CAO

Documentation

- 2017 Expense and Revenue Statement
- 2017 Reserves



*Peggy Weinzierl, CPA, CA *Scott St. Arnaud, CPA, CA *Jolene P. Kobi, CPA, CA *Justin J. Tanner, CPA, CA
*Barry D. Gitzel, CPA, CA (Associate) *Robert J. Krejci, CA (Associate)

MANAGEMENT LETTER

April 17, 2018

Council
Town of Stettler
Box 280
Stettler, AB
T0C 2L0

Dear Sir or Madam:

The purpose of this report is to make management aware of deficiencies in the accounting system and internal controls.

The objectives of internal controls are to provide reasonable, but not absolute assurance, as to the safeguarding of assets, maintenance of reliable accounting records and compliance with established organization policies.

The responsibility for internal control belongs to management. Internal controls can be circumvented by errors resulting from frequent turnover of employees, misunderstandings of instructions, mistakes of judgment, carelessness or collusion. Consequently, our examination would not necessarily disclose all weaknesses in internal controls.

Our examination was conducted in order to obtain reasonable assurance that the financial statements are free of material misstatement; it is not designed and cannot necessarily be expected to disclose incidents of fraud and other irregularities. Nevertheless, their discovery might well result from our examination.

Our comments and recommendations relating to the accounting system appear in the memo below:

Observation and Implication

1. Only improvements to an existing structure should be capitalized. All maintenance or replacement items can be expensed as purchased
2. It was noted that general journal entries are not always being approved before they are posted to the general ledger

Recommendation

Going forward it is recommended that major repairs be assessed to determine if they are capital or operating in nature and treated accordingly

Prior to posting journal vouchers they should be signed off by the department head and management to ensure there is sufficient documentation and the journal entry is correct

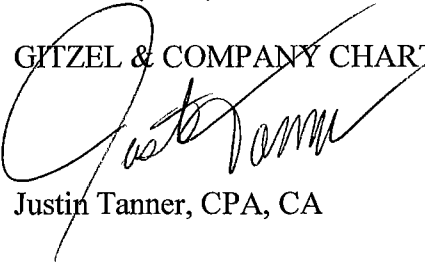
This communication is prepared solely for the information of management and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

There are certain other areas within the accounting system that have not been examined by us. We will comment on these areas, if necessary.

We appreciate the co-operation and assistance of your staff during this audit. Should you require any further information or explanations, please do not hesitate to call.

Yours very truly,

GITZEL & COMPANY CHARTERED PROFESSIONAL ACCOUNTANTS



Justin Tanner, CPA, CA

GITZEL & COMPANY

CHARTERED PROFESSIONAL ACCOUNTANTS

*Peggy Weinzierl, CPA, CA *Scott St. Arnaud, CPA, CA *Jolene P. Kobi, CPA, CA *Justin J. Tanner, CPA, CA
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April 17, 2018

Council
Town of Stettler
Box 280
Stettler, AB
T0C 2L0

Dear Council:

The purpose of this report is to summarize certain aspects of the audit that we believe would be of interest to the Council.

We performed an audit of the financial statements of Town of Stettler for the year ended December 31, 2017. The financial statements are the responsibility of the municipality's management. Our responsibility is to express an opinion on these financial statements based on our audit. Canadian auditing standards require that we communicate the following information with you in relation to our audit.

Our audit included:

- Assessing the risk that the financial statements may contain material misstatements;
- Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- Assessing the accounting principles used, and their application;
- Assessing the significant estimates made by management; and
- Gaining a sufficient understanding of internal controls in order to plan the audit and determine the level of control risk. Where control risk is assessed at below maximum, a combined audit approach will be used. Where control risk is assessed at maximum or where it is determined that it would be more cost-efficient, a substantive audit approach will be used. It should be noted that we have not expressed an opinion about the operating effectiveness of internal controls.

The engagement team must undertake a documented planning process prior to commencement of the audit in order to identify concerns, address independence considerations, assess the engagement team requirements, and plan the nature, timing and extent of audit work required.

Management is responsible for the fair presentation of the financial statements and for the design, and implementation of internal controls to prevent and detect fraud and error.

We would like to communicate the following issues:

1. We will be submitting a letter to management regarding internal control and other matters that we feel should be brought to their attention.
2. Uncorrected misstatements are summarized on the attached form "Unadjusted Misstatement Schedule."
3. Misstatements that were material and were corrected and are included in our adjusting journal entries. Please see attached.

This report is intended solely for the use of Council, management and others within the municipality and should not be used for any other purposes. We accept no responsibility to a third party who uses this communication.

The matters identified above are a by-product of the financial statement audit. The audit would not necessarily identify all matters that may be of interest to communicate to you.

We look forward to discussing with you the matters addressed in this letter.

To ensure there is a clear understanding and record of the matters discussed, we ask that a member of the Council sign their acknowledgement in the space provided below. Should any member of the Council wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Yours very truly,

Gitzel & Company

GITZEL & COMPANY

Acknowledgement of Council:

I have read and reviewed the above disclosures and understand and agree with the comments therein:

_____ (Date)

TOWN OF STETTLER
UNADJUSTED MISSTATEMENT SCHEDULE
FOR THE PERIOD ENDED DECEMBER 31, 2017

| | | Dr (Cr) Statement of Income | | | Dr (Cr) Balance Sheet Items | | |
|-------------|--|--------------------------------|---|----------------------------|-----------------------------|-------------|-------------------|
| File Ref | Description of Misstatement | Identified Misstatements | Likely or Projected Misstatements | Aggregate Misstatements | Assets | Liabilities | Closing Equity |
| 28.1 | Reclass prepaids - overstated by additional costs on land for sale | \$ - | \$ - | \$ - | \$ (34,873) | \$ - | \$ - |
| 28.1 | Record additional costs on land for sale - accounted for as prepaids | - | - | - | 34,873 | - | - |
| 20.1 .1 | Credit balances in tax accounts receivable | - | - | - | 19,594 | (19,594) | - |
| 20.1 .1 | Credit balances in utility accounts receivable | - | - | - | 16,948 | (16,948) | - |
| 20- 18-4 | Adjust local improvemnt taxes receivable to actual @ Dec 31, 2017 for receivables dated prior to 2017 recorded on a cash flow basis in error and not on a present value basis. New frontage leview in 2017 and forward will be recorded on a present value basis | - | - | - | (231,860) | - | (231,860) |
| | a) TOTALS CURRENT YEAR | \$- | \$- | \$ - | \$ (195,318) | \$ (36,542) | \$ (231,860) |
| | b) Effects of unadjusted misstatements from previous years | | | - | - | - | - |
| | c) Aggregate likely misstatements (i.e. a+b) | | | - | (195,318) | (36,542) | (231,860) |
| | d) Materiality (Performance) | \$325,000 | | - | (325,000) | (325,000) | (325,000) |
| | e) Amount remaining for further possible misstatement (if NEGATIVE materiality has been exceeded) | | | \$ - | \$ 129,682 | \$ 288,458 | \$ 93,140 |

Conclusion:

The proposed adjustments noted above do not affect the fair presentation of the financial statements.

**TOWN OF STETTLER
BOX 280**

**Stettler, AB
T0C 2L0**

April 17, 2018

Gitzel & Company
Chartered Professional Accountants
Box 460
STETTLER, AB T0C 2L0

Dear Sir or Madam:

We are providing this letter in connection with your audit of the financial statements of Town of Stettler as of December 31, 2017 and for the period then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, results of financial activities, and cash resources in accordance with Canadian public sector accounting standards. We acknowledge that we are responsible for the fair presentation of the financial statements in accordance with Canadian public sector accounting standards.

We understand that your examination was planned and conducted in accordance with Canadian auditing standards and accordingly included such tests of the accounting records and such other auditing procedures for the purpose of expressing an opinion on the financial statements. While your work includes an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We hereby confirm that to the best of our knowledge and belief as of the date of this letter, the following representations made to you during your audit.

A. Financial statements and financial records

1. Significant accounting policies and any changes in these policies, have been disclosed.
2. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements. We believe the effects of those uncorrected financial statement misstatements aggregated by you during the review are immaterial, both individually and in the aggregate to the financial statements taken as a whole. Attached to this letter is a summary of such items.
3. All liabilities, contingencies, unusual contractual obligations or substantial commitments which would materially affect the financial statements have been recorded or disclosed in the financial statements.
4. All known related parties have been disclosed to you and related party balances and transactions have been properly measured, recorded and disclosed in the financial statements.

5. Where appropriate, all transactions between the Municipality and its councillors occurring throughout the year have been segregated.
6. Information regarding the terms and conditions of interest rate risk, credit risk and foreign exchange risk of financial instruments has been disclosed. There were no derivative or off-balance sheet financial instruments held at period end.
7. Fair value of financial instruments has been disclosed. We believe that the significant assumptions used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements are reasonable and appropriate in the circumstances.
8. Business transacted at council meetings requiring disclosure has been disclosed correctly in the financial statements.
9. We have reviewed, approve and accept full responsibility for the year-end adjusting entries which you prepared or changed, and account codes you determined or changed, which form a part of the Municipality's books-of-account.
10. We have read and approve the issue of the financial statements referred to above. They present fairly, in all material respects, the financial position of the Municipality as at December 31, 2017, and the results of its operations and its cash flows for the year then ended, in accordance with Canadian public sector accounting standards.

B. Ownership

1. The Municipality has satisfactory title to (or lease interest in,) all assets and there are no liens or encumbrances on the Municipality's assets.
2. All assets which are owned by the Municipality are recorded in the accounts.

C. Valuation

1. Our present plans and intentions are appropriately reflected by the carrying value and classification of the Municipality's assets and liabilities.
2. Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements. This includes:
 - (a) appropriate provisions for idle, abandoned, destroyed or obsolete assets or where site restoration costs will be necessary.
3. Adequate provisions have been recorded in the accounts for all anticipated losses related to obsolete, slow-moving and defective inventories and all known or anticipated losses from uncollectible accounts receivable.
4. The nature of all material measurement uncertainty has been appropriately disclosed in the financial statements, including all estimates where it is possible that the estimate will change in the near term and the effect of the change could be material to the financial statements. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

D. Completeness

1. All goods shipped or services rendered prior to the year-end have been recorded as sales of this year except that no amount has been included in sales and accounts receivable for goods shipped on consignment, on approval, or subject to repurchase agreements.

2. Inventory does not include:
 - (a) items not paid for or for which no liability has been recorded in the accounts at year-end
 - (b) goods on consignment from others
 - (c) goods invoiced to customers.
3. All additions to property and equipment during the year represent actual additions and no expenditures of a capital nature have been charged to expense during the year.
4. All property and equipment sold or dismantled (and all capital lease terminations) during the year have been properly accounted for in the accounts.
5. All liabilities of the Municipality at the year-end have been recorded in the accounts.
6. All accounting and financial records and related data of the Municipality have been made available to you and nothing was withheld from you.

E. Fraud and illegal acts

1. Management has assessed the risk as low, that the financial statements may be materially misstated as a result of fraud.
2. We have no knowledge of fraud or suspected fraud affecting the entity involving management; or employees who have significant roles in the system of internal control; or others where the fraud could have a non-trivial effect on the financial statements.
3. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud.
4. Management is not aware of any fraud, possible fraud, suspected fraud, illegal or possibly illegal acts the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.

F. General

1. The minute books of the Municipality contain a true record of all councillors' meetings and all the business transacted to date.
2. We have disclosed to you all significant customers and/or suppliers of the Municipality who individually represent a significant volume of transactions with our municipality. We are of the opinion that the volume of transactions done by the Municipality with any one party is not of sufficient magnitude that discontinuance would have a material effect on the ongoing operations of the Municipality.
3. We are aware of the environmental laws and regulations that impact on our municipality and we are in compliance.
4. Any pledge or assignment of municipality assets as security for liabilities has been disclosed to you.
5. All transactions of the Municipality which were not at arm's length have been disclosed to you.
6. We are not aware of any instances or probable non-compliance with or deficiencies in financial reporting practices related to the requirements of regulatory authorities.

7. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
8. We have disclosed to you, and the municipality has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

G. Events subsequent to the year-end

1. There have been no events subsequent to the balance sheet date up to the date of this letter that would require recognition or disclosure in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and related notes.

Yours very truly,

TOWN OF STETTLER

Per: _____ Title: _____

Per: _____ Title: _____

TOWN OF STETTLER
UNADJUSTED MISSTATEMENT SCHEDULE
FOR THE PERIOD ENDED DECEMBER 31, 2017

| | | Dr (Cr) Statement of Income | | | Dr (Cr) Balance Sheet Items | | |
|----------|--|-----------------------------|-----------------------------------|-------------------------|-----------------------------|-------------|----------------|
| File Ref | Description of Misstatement | Identified Misstatements | Likely or Projected Misstatements | Aggregate Misstatements | Assets | Liabilities | Closing Equity |
| 28.1 | Reclass prepaids - overstated by additional costs on land for sale | \$ - | \$ - | \$ - | \$ (34,873) | \$ - | \$ - |
| 28.1 | Record additional costs on land for sale - accounted for as prepaids | - | - | - | 34,873 | - | - |
| 20.1 | Credit balances in tax accounts receivable | - | - | - | 19,594 | (19,594) | - |
| 20.1 | Credit balances in utility accounts receivable | - | - | - | 16,948 | (16,948) | - |
| 20-18-4 | Adjust local improvemnt taxes receivable to actual @ Dec 31, 2017 for receivables dated prior to 2017 recorded on a cash flow basis in error and not on a present value basis. New frontage leview in 2017 and forward will be recorded on a present value basis | - | - | - | (231,860) | - | (231,860) |
| | a) TOTALS CURRENT YEAR | \$- | \$- | \$ - | \$ (195,318) | \$ (36,542) | \$ (231,860) |
| | b) Effects of unadjusted misstatements from previous years | | | - | - | - | - |
| | c) Aggregate likely misstatements (i.e. a+b) | | | - | (195,318) | (36,542) | (231,860) |
| | d) Materiality (Performance) | \$325,000 | | - | (325,000) | (325,000) | (325,000) |
| | e) Amount remaining for further possible misstatement (if NEGATIVE materiality has been exceeded) | | | \$ - | \$ 129,682 | \$ 288,458 | \$ 93,140 |

Conclusion:

The proposed adjustments noted above do not affect the fair presentation of the financial statements.



*Peggy Weinzierl, CPA, CA *Scott St. Arnaud, CPA, CA *Jolene P. Kobi, CPA, CA *Justin J. Tanner, CPA, CA
*Barry D. Gitzel, CPA, CA (Associate) *Robert J. Krejci, CA (Associate)

TOWN OF STETTLER
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

INDEPENDENT AUDITORS' REPORT

TO: The Mayor and Council

We have audited the accompanying financial statements of the Town of Stettler, which comprise the statement of financial position as at December 31, 2017, and the statements of operations, changes in net financial assets/debt and cash flows for the year then ended, 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 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 financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Town of Stettler as at December 31, 2017, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Stettler, Alberta
April 17, 2018

CHARTERED PROFESSIONAL ACCOUNTANTS

**TOWN OF STETTLER
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2017**

| | <u>2017</u> | <u>2016</u> |
|---|------------------------------|------------------------------|
| FINANCIAL ASSETS | | |
| Cash and Temporary Investments (Note 2) | \$ 6,979,759 | \$ 7,894,189 |
| Taxes and Grants-in-lieu Receivables (Note 3) | 248,231 | 237,435 |
| Local Improvement Taxes Receivable | 1,575,400 | 1,250,177 |
| Trade and Other Receivables | 1,394,547 | 1,627,757 |
| Receivable from Governments | 588,688 | 463,925 |
| Land Inventory Held for Resale | 393,881 | 410,218 |
| Long-term Investments (Note 4) | 40 | 40 |
| Other Assets | <u>681</u> | <u>1,691</u> |
| TOTAL FINANCIAL ASSETS | <u>\$ 11,181,227</u> | <u>\$ 11,885,432</u> |
| LIABILITIES | | |
| Accounts Payable and Accrued Liabilities | \$ 1,689,595 | \$ 1,669,060 |
| Deposit Liabilities | 22,025 | 21,425 |
| Deferred Revenue (Note 5) | 451,674 | 1,460,382 |
| Other Current Liabilities | - | - |
| Other Long-term Liabilities (Note 19) | 105,359 | 124,711 |
| Long- term Debt (Note 7) | <u>6,502,626</u> | <u>6,979,181</u> |
| TOTAL LIABILITIES | <u>\$ 8,771,279</u> | <u>\$ 10,254,759</u> |
| NET FINANCIAL ASSETS (DEBT) | <u>\$ 2,409,948</u> | <u>\$ 1,630,673</u> |
| NON-FINANCIAL ASSETS | | |
| Tangible Capital Assets (Note 9) | 102,714,924 | 104,418,426 |
| Prepaid Expenses | <u>53,514</u> | <u>46,483</u> |
| TOTAL NON-FINANCIAL ASSETS | <u>\$ 102,768,438</u> | <u>\$ 104,464,909</u> |
| ACCUMULATED SURPLUS (Note 11) | <u>\$ 105,178,386</u> | <u>\$ 106,095,582</u> |
| CONTINGENCIES (NOTE 15) | | |

Mayor

Date

TOWN OF STETTLER
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2017

| | <u>2017</u> <u>Budget</u> <u>(Unaudited)</u> | <u>2017</u> <u>Actual</u> | <u>2016</u> <u>Actual</u> |
|--|--|------------------------------|------------------------------|
| REVENUES | | | |
| Net Taxes (Schedule 3) | \$ 6,103,895 | \$ 6,101,253 | \$ 5,530,558 |
| Sales and User Fees | 5,208,991 | 5,408,754 | 5,247,452 |
| Government Transfers (Schedule 4) | 1,485,065 | 1,469,092 | 1,575,285 |
| Investment Income | 67,910 | 127,709 | 64,928 |
| Penalties and Costs on Taxes | 80,950 | 84,411 | 79,675 |
| Licenses and Permits | 174,250 | 150,329 | 134,071 |
| Fines | 85,700 | 65,266 | 61,162 |
| Franchise and Concession Contracts | 1,223,000 | 1,156,040 | 1,093,583 |
| Rentals | 806,469 | 798,372 | 731,662 |
| Gain on Sale of Tangible Capital Assets | - | - | - |
| Other | - | (38) | (4,818) |
| Total Revenue | <u>\$ 15,236,230</u> | <u>\$ 15,361,188</u> | <u>\$ 14,513,558</u> |
| EXPENDITURES (Schedule 5) | | | |
| Legislative | 202,250 | 185,901 | 180,229 |
| Administration | 1,069,664 | 1,067,367 | 1,026,529 |
| Protective Services | 2,247,802 | 2,055,751 | 1,881,504 |
| Transportation | 1,846,582 | 1,810,364 | 1,708,739 |
| Water Supply and Distribution | 2,231,685 | 2,113,102 | 1,982,089 |
| Wastewater Treatment and Disposal | 490,482 | 619,278 | 449,073 |
| Waste Management | 827,283 | 816,065 | 647,103 |
| Public Health and Welfare | 263,921 | 250,394 | 238,123 |
| Subdivision Land Development | 979,131 | 808,018 | 868,576 |
| Recreation, Culture and Parks | 3,124,286 | 3,063,128 | 3,097,513 |
| Amortization (Note 18) | - | 6,090,573 | 6,052,400 |
| Total Expenditures | <u>\$ 13,283,086</u> | <u>\$ 18,879,941</u> | <u>\$ 18,131,878</u> |
| EXCESS (SHORTFALL) OF REVENUE OVER EXPENSE | | | |
| EXPENSES - BEFORE OTHER | \$ 1,953,144 | \$ (3,518,753) | \$ (3,618,320) |
| OTHER | | | |
| Government Transfers for Capital (Schedule 4) | <u>2,623,259</u> | <u>2,601,557</u> | <u>865,755</u> |
| EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES | 4,576,403 | (917,196) | (2,752,565) |
| ACCUMULATED SURPLUS, BEGINNING OF YEAR | <u>106,095,582</u> | <u>106,095,582</u> | <u>108,848,147</u> |
| ACCUMULATED SURPLUS, END OF YEAR | <u>\$ 110,671,985</u> | <u>\$ 105,178,386</u> | <u>\$ 106,095,582</u> |

**TOWN OF STETTLER
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)
FOR THE YEAR ENDED DECEMBER 31, 2017**

| | <u>2017</u> <u>Budget</u> <u>Unaudited</u> | <u>2017</u> <u>Actual</u> | <u>2016</u> <u>Actual</u> |
|--|--|------------------------------|------------------------------|
| EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES | \$ - | \$ (917,196) | \$ (2,752,565) |
| Acquisition of Tangible Capital Assets | - | (4,567,459) | (1,924,033) |
| Proceeds on Disposal of Tangible Capital Assets | - | - | 10,715 |
| Amortization of Tangible Capital Assets | - | 6,090,573 | 6,052,400 |
| (Gain) Loss on Sale of Tangible Capital Assets | - | 180,388 | 154,880 |
| | <u>\$ -</u> | <u>\$ 1,703,502</u> | <u>\$ 4,293,962</u> |
| Acquisition of Prepaid Assets | - | (53,514) | (46,483) |
| Use of Prepaid Assets | - | 46,483 | 51,227 |
| | <u>\$ -</u> | <u>\$ (7,031)</u> | <u>\$ 4,744</u> |
| (INCREASE) DECREASE IN NET DEBT | <u>\$ -</u> | <u>\$ 779,275</u> | <u>\$ 1,546,141</u> |
| NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR | <u>\$ -</u> | <u>\$ 1,630,673</u> | <u>\$ 84,532</u> |
| NET FINANCIAL ASSETS (DEBT), END OF YEAR | <u>\$ -</u> | <u>\$ 2,409,948</u> | <u>\$ 1,630,673</u> |

**TOWN OF STETTLER
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2017**

| | <u>2017</u> <u>Actual</u> | <u>2016</u> <u>Actual</u> |
|--|------------------------------|------------------------------|
| NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES: | | |
| OPERATING | | |
| Excess (Shortfall) of Revenues Over Expenditures | \$ (917,196) | \$ (2,752,565) |
| Non-cash items included in excess (shortfall) of revenues over expenditures: | | |
| Amortization of Tangible Capital Assets (Note 18) | 6,090,573 | 6,052,400 |
| (Gain) Loss on Disposal of Tangible Capital Assets | 180,388 | 154,881 |
| Non-cash Charges to Operations (net change): | | |
| Taxes and Grants-in-lieu Receivables | (10,796) | (126,031) |
| Local Improvement Taxes Receivables | (325,223) | 131,372 |
| Government Trade and Other Receivables | 108,447 | 127,735 |
| Other Financial Assets | 1,010 | 5,733 |
| Prepaid Expenses | (7,031) | 4,744 |
| Accounts Payable and Accrued Liabilities | 20,535 | (187,787) |
| Land Held for Resale | 16,337 | 18,148 |
| Deferred Revenue | (1,008,708) | 734,476 |
| Long Term Liability | (19,352) | - |
| Deposit Liabilities | 600 | (4,550) |
| Net Cash Provided by (used in) Operating Activities | <u>4,129,584</u> | <u>4,158,556</u> |
| CAPITAL | | |
| Acquisition of Tangible Capital Assets | (4,567,459) | (1,924,033) |
| Sale of Tangible Capital Assets | - | 10,715 |
| Cash Applied to Capital Transactions | <u>(4,567,459)</u> | <u>(1,913,318)</u> |
| INVESTING | | |
| Decrease (increase) in Restricted Cash or Cash Equivalents | <u>884,953</u> | <u>(735,837)</u> |
| Cash Provided by (Applied to) Investing Transactions | <u>884,953</u> | <u>(735,837)</u> |
| FINANCING | | |
| Other Long-Term Debt | - | - |
| Long-Term Debt Issued | - | 448,724 |
| Long-Term Debt Repaid | (476,555) | (439,509) |
| Cash Provided by (Applied to) Financing Transactions | <u>(476,555)</u> | <u>9,215</u> |
| CHANGE IN CASH AND EQUIVALENTS DURING THE YEAR | \$ (29,477) | \$ 1,518,616 |
| CASH AND EQUIVALENTS - BEGINNING OF YEAR | <u>6,557,562</u> | <u>5,038,946</u> |
| CASH AND EQUIVALENTS - END OF YEAR | <u>\$ 6,528,085</u> | <u>\$ 6,557,562</u> |
| Cash and Cash Equivalents is Made up of: | | |
| Cash and Temporary Investments (Note 2) | \$ 6,979,759 | \$ 7,894,189 |
| Less: Restricted Portion of Cash and Temporary Investments (Note 2) | <u>(451,674)</u> | <u>(1,336,627)</u> |
| | <u>\$ 6,528,085</u> | <u>\$ 6,557,562</u> |

TOWN OF STETTTLER
SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2017

| | Unrestricted Surplus | Restricted Surplus | Equity in Tangible Capital Assets | 2017 Actual | 2016 Actual |
|--|----------------------|--------------------|-----------------------------------|--------------------|--------------------|
| BALANCE, BEGINNING OF YEAR | 2,051,109 | 6,605,228 | 97,439,245 | 106,095,582 | 108,848,147 |
| Excess (deficiency) of Revenues over Expense | (917,196) | - | - | (917,196) | (2,752,565) |
| Unrestricted Funds Designated for Future Use | (2,272,991) | 2,272,991 | - | - | - |
| Restricted Funds Used for Operations | 370,635 | (370,635) | - | - | - |
| Restricted Funds Used for TCA | - | (2,057,945) | 2,057,945 | - | - |
| Current Year Funds Used for TCA | (2,509,514) | - | 2,509,514 | - | - |
| Donated and Contributed TCA | - | - | - | - | - |
| Disposal of TCA | 180,388 | - | (180,388) | - | - |
| Annual Amortization Expense | 6,090,573 | - | (6,090,573) | - | - |
| Long Term Debt Repaid | (476,555) | - | 476,555 | - | - |
| Long Term Debt Used for TCA | - | - | - | - | - |
| Long Term Debt Issued | - | - | - | - | - |
| Change in Accumulated Surplus | 465,340 | (155,589) | (1,226,947) | (917,196) | (2,752,565) |
| BALANCE, END OF YEAR | 2,516,449 | 6,449,639 | 96,212,298 | 105,178,386 | 106,095,582 |

TOWN OF STETTLER
SCHEDULE 2 - TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2017

| | Land | Land Improvements | Buildings | Engineered Structures | Machinery and Equipment | Vehicles | 2017 Actual | 2016 Actual |
|---|------------------|-------------------|-------------------|-----------------------|-------------------------|------------------|--------------------|--------------------|
| COST: | | | | | | | | |
| BALANCE, BEGINNING OF YEAR | 1,460,741 | 5,683,190 | 56,641,051 | 109,136,472 | 4,592,930 | 4,110,118 | 181,624,502 | 180,534,811 |
| Acquisition of Tangible Capital Assets | - | 166,525 | 179,338 | 2,239,988 | 1,981,608 | - | 4,567,459 | 1,924,033 |
| Construction-in-Progress | - | - | - | (1,247,890) | (8,000) | (17,857) | - | - |
| Disposal of Tangible Capital Assets | - | - | - | - | - | - | (1,273,747) | (834,342) |
| Write Down of Tangible Capital Assets | - | - | - | - | - | - | - | - |
| BALANCE, END OF YEAR | 1,460,741 | 5,849,715 | 56,820,389 | 110,128,570 | 6,566,538 | 4,092,261 | 184,918,214 | 181,624,502 |
| ACCUMULATED AMORTIZATION: | | | | | | | | |
| BALANCE, BEGINNING OF YEAR | - | 1,682,469 | 12,880,741 | 58,245,181 | 2,555,174 | 1,842,511 | 77,206,076 | 71,822,423 |
| Annual Amortization | - | 243,860 | 1,141,323 | 4,196,944 | 304,213 | 204,233 | 6,090,573 | 6,052,400 |
| Accumulated Amortization on Disposals | - | - | - | (1,067,502) | (8,000) | (17,857) | (1,093,359) | (668,747) |
| BALANCE, END OF YEAR | - | 1,926,329 | 14,022,064 | 61,374,623 | 2,851,387 | 2,028,887 | 82,203,290 | 77,206,076 |
| 2017 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS | 1,460,741 | 3,923,386 | 42,798,325 | 48,753,947 | 3,715,151 | 2,063,374 | 102,714,924 | 104,418,426 |
| 2016 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS | 1,460,741 | 4,000,721 | 43,760,310 | 50,891,291 | 2,037,756 | 2,267,607 | 104,418,426 | |

TOWN OF STETTLER
SCHEDULE 3 - PROPERTY AND OTHER TAXES
FOR THE YEAR ENDED DECEMBER 31, 2017

| | <u>2017</u> <u>Budget</u> <u>(Unaudited)</u> | <u>2017</u> <u>Actual</u> | <u>2016</u> <u>Actual</u> |
|---|--|------------------------------|------------------------------|
| TAXATION | | | |
| Real Property Taxes | \$ 7,974,250 | \$ 7,971,808 | \$ 7,793,822 |
| Linear Property Taxes | 149,037 | 149,037 | 148,083 |
| Government Grants-in-lieu of Property Taxes | 37,139 | 37,139 | 36,359 |
| Special Assessments and Local Improvement Taxes | 448,724 | 448,724 | - |
| Business Taxes | 6,500 | 6,300 | 6,450 |
| Subtotal | <u>\$ 8,615,650</u> | <u>\$ 8,613,008</u> | <u>\$ 7,984,714</u> |
| REQUISITIONS | | | |
| Alberta School Foundation Fund - Basic | 2,221,393 | 2,221,393 | 2,181,629 |
| Seniors Foundation | 290,362 | 290,362 | 272,527 |
| Subtotal | <u>\$ 2,511,755</u> | <u>\$ 2,511,755</u> | <u>\$ 2,454,156</u> |
| NET MUNICIPAL TAXES | <u>\$ 6,103,895</u> | <u>\$ 6,101,253</u> | <u>\$ 5,530,558</u> |

TOWN OF STETTLER
SCHEDULE 4 - GOVERNMENT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2017

| | <u>2017</u> <u>Budget</u> <u>(Unaudited)</u> | <u>2017</u> <u>Actual</u> | <u>2016</u> <u>Actual</u> |
|-----------------------------------|--|------------------------------|------------------------------|
| TRANSFERS FOR OPERATING | | | |
| Federal Government | \$ 1,500 | \$ 3,532 | \$ 5,028 |
| Provincial Government | 556,412 | 580,122 | 735,360 |
| Other Local Government | 927,153 | 885,438 | 834,897 |
| Subtotal | <u>\$ 1,485,065</u> | <u>\$ 1,469,092</u> | <u>\$ 1,575,285</u> |
| TRANSFERS FOR CAPITAL: | | | |
| Provincial Government | \$ 2,623,259 | \$ 2,601,557 | \$ 865,755 |
| Other Local Government | - | - | - |
| Subtotal | <u>\$ 2,623,259</u> | <u>\$ 2,601,557</u> | <u>\$ 865,755</u> |
| TOTAL GOVERNMENT TRANSFERS | <u>\$ 4,108,324</u> | <u>\$ 4,070,649</u> | <u>\$ 2,441,040</u> |

TOWN OF STETTLER
SCHEDULE 5 - CONSOLIDATED EXPENDITURES BY OBJECT
FOR THE YEAR ENDED DECEMBER 31, 2017

| | <u>2017</u> <u>Budget</u> <u>(Unaudited)</u> | <u>2017</u> <u>Actual</u> | <u>2016</u> <u>Actual</u> |
|--|--|------------------------------|------------------------------|
| CONSOLIDATED EXPENSES BY OBJECT | | | |
| Salaries, Wages and Benefits | \$ 5,718,670 | \$ 5,551,404 | \$ 5,265,839 |
| Contracted and General Services | 2,312,523 | 2,084,784 | 2,001,191 |
| Materials, Goods, Supplies and Utilities | 2,939,035 | 2,716,908 | 2,503,469 |
| Provision for Allowances | 11,000 | 12,499 | 17,371 |
| Purchases and Transfers from Other Governments | 1,115,426 | 1,059,857 | 972,416 |
| Transfers to Local Boards and Agencies | 811,212 | 827,795 | 792,781 |
| Transfers to Individuals and Organizations | 24,000 | 23,905 | 24,327 |
| Bank Charges and Short-term Interest | 13,300 | 13,832 | 12,093 |
| Interest on Long-term Debt | 289,120 | 284,785 | 291,432 |
| Other Expenditures | 48,800 | 33,211 | 43,678 |
| Loss on Sale of Tangible Capital Assets | - | 180,388 | 154,881 |
| Amortization of Tangible Capital Assets | - | 6,090,573 | 6,052,400 |
| TOTAL EXPENSES | <u>\$13,283,086</u> | <u>\$18,879,941</u> | <u>\$18,131,878</u> |

| TOWN OF STETTLER | | | | | | | | | |
|---|--------------------|---------------------|---------------|--------------------------------|-------------------------|------------------------|----------------------|-------------|--|
| SCHEDULE 6 - SEGMENTED DISCLOSURE | | | | | | | | | |
| FOR THE YEAR ENDED DECEMBER 31, 2017 | | | | | | | | | |
| | General Government | Protective Services | Transporation | Environmental Use & Protection | Public Health & Welfare | Planning & Development | Recreation & Culture | 2017 Actual | |
| REVENUE: | | | | | | | | | |
| Net Municipal Taxes | 6,101,253 | | | | | | | 6,101,253 | |
| Sales to Other Governments | 32,000 | | | | | | | 32,000 | |
| Sales and User Charges | 29,396 | 39,389 | 8,582 | 4,639,324 | 29,662 | 289,345 | 341,056 | 5,376,754 | |
| Penalties and Costs on Taxes | 58,783 | | | 25,628 | | | | 84,411 | |
| Licenses and Permits | | 108,583 | | | | 41,746 | | 150,329 | |
| Fines | | 65,266 | | | | | | 65,266 | |
| Franchise and Concession Contracts | 1,156,040 | | | | | | | 1,156,040 | |
| Returns on Investments | 105,795 | 1,540 | 10,993 | 7,958 | 757 | 666 | | 127,709 | |
| Rentals | | | 6,266 | | | 270,976 | 521,130 | 798,372 | |
| Contributed and Donated Assets | | - | | | | | | - | |
| Federal Government Transfers | | | | | | | 3,532 | 3,532 | |
| Provincial Government Transfers | - | 398,497 | 515,580 | 2,055,977 | 157,148 | 7,433 | 47,044 | 3,181,679 | |
| Local Government Transfers | - | 409,930 | 4,500 | | - | | 471,008 | 885,438 | |
| Other Revenues | (1,009) | - | | | - | | 971 | (38) | |
| Total Revenue | 7,482,258 | 1,023,205 | 545,921 | 6,728,887 | 187,567 | 610,166 | 1,384,741 | 17,962,745 | |
| EXPENSES: | | | | | | | | | |
| Salaries, Wages and Benefits | 825,057 | 526,829 | 899,641 | 1,178,917 | 44,008 | 375,919 | 1,701,033 | 5,551,404 | |
| Contracted and General Services | 338,010 | 340,936 | 268,960 | 665,141 | 1,048 | 156,590 | 314,099 | 2,084,784 | |
| Purchases from Other Governments | | 1,059,577 | | | | | | 1,059,577 | |
| Materials, Goods, Supplies and Utilities | 50,068 | 128,411 | 611,817 | 923,990 | 8,088 | 255,229 | 739,305 | 2,716,908 | |
| Provision for Allowance | | | | 12,499 | | | | 12,499 | |
| Transfer to Other Governments | | | | | | 280 | | 280 | |
| Transfer to Local Boards and Agencies | | | | 363,072 | 197,251 | | 267,472 | 827,795 | |
| Transfer to Individuals and Organizations | | | 3,255 | 650 | 20,000 | | | 23,905 | |
| Bank Charges | 8,805 | | | 357 | | | 4,670 | 13,832 | |
| Interest on Capital Long Term Debt | 31,525 | | 43,893 | 172,814 | | | 36,553 | 284,785 | |
| Net Loss on Sale of TCA | | | 7,498 | 172,890 | | | | 180,388 | |
| Other Expenditures | (198) | | | 33,413 | | | (4) | 33,211 | |
| Total Expense | 1,253,267 | 2,055,753 | 1,835,064 | 3,523,743 | 270,395 | 788,018 | 3,063,128 | 12,789,368 | |
| NET REVENUE, BEFORE AMORTIZATION | 6,228,991 | (1,032,548) | (1,289,143) | 3,205,144 | (82,828) | (177,852) | (1,678,387) | 5,173,377 | |
| Amortization | 91,134 | 149,147 | 4,088,219 | 996,946 | 2,276 | 130,182 | 632,669 | 6,090,573 | |
| NET REVENUE | 6,137,857 | (1,181,695) | (5,377,362) | 2,208,198 | (85,104) | (308,034) | (2,311,056) | (917,196) | |

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2017**

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Town of Stettler 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 Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Town are as follows:

(a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of all of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Town Council for the administration of their financial affairs and resources. Included with the municipality are the following:

Town of Stettler Fire Department
Stettler Regional Board of Trade and Community Development

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

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

(b) Basis of Accounting

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

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

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

(c) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles for local governments 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 expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

(d) Investments

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2017**

(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 of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under their 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 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.

(h) Non-Financial Assets

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

i) Tangible Capital Assets

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

| | YEARS |
|-------------------------|---------|
| Land Improvements | 15 - 45 |
| Buildings | 25 - 50 |
| Engineered Structures | |
| Roadway System | 5 - 60 |
| Water System | 45 - 75 |
| Wastewater System | 45 - 75 |
| Storm System | 45 - 75 |
| Machinery and Equipment | 5 - 40 |
| Vehicles | 7 - 25 |

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2017**

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

ii) Contributions of Tangible Capital Assets

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

iii) Leases

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

(i) Cash & Cash Equivalents

Cash and cash equivalents consist of cash on hand, accounts with banks and short-term, highly liquid investments.

(j) Pensions

Pension cost included in these statements comprise the cost of employer contributions for current service of employees during the year. The municipality participates in the multi-employer Local Authorities Pension Plan.

2. CASH AND TEMPORARY INVESTMENTS

| | <u>2017</u> | <u>2016</u> |
|-----------------------|---------------------|---------------------|
| Cash | \$ 6,979,759 | \$ 7,894,189 |
| Temporary Investments | <u>-</u> | <u>-</u> |
| Total | \$ 6,979,759 | \$ 7,894,189 |

Interest is earned on the General Account at Prime Rate less 1.65%. Included in Cash and Temporary Investments is a restricted amount of \$451,674 (2016 - \$1,336,627) received from various Provincial Programs and related to deferred grant funding (Note 5).

Included in cash is a restricted balance of \$66,064 (2016 - \$60,584) related to trust funds held at year end (Note 12).

3. TAXES AND GRANTS IN LIEU RECEIVABLES

| | <u>2017</u> | <u>2016</u> |
|---------------------------------------|-------------------|-------------------|
| Current and Grants-in-lieu | \$ 146,307 | \$ 190,655 |
| Arrears Taxes | 114,435 | 59,291 |
| Less: Allowance for Doubtful Accounts | <u>(12,511)</u> | <u>(12,511)</u> |
| Total | \$ 248,231 | \$ 237,435 |

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2017**

4. LONG-TERM INVESTMENTS

| | <u>2017</u> | <u>2016</u> |
|----------------------|--------------|--------------|
| AMFC Shares, at Cost | \$ 40 | \$ 40 |
| Total | \$ 40 | \$ 40 |

5. DEFERRED REVENUE

| | <u>2017</u> | <u>2016</u> |
|-------------------------------------|-------------------|---------------------|
| Municipal Sustainability Initiative | \$ 252,452 | \$ 624,166 |
| New Deal Communities | - | 595,965 |
| Police Assistance | 86,496 | 86,496 |
| ACP | - | 30,000 |
| Other | 11,595 | 14,235 |
| Other - P&L | 18,868 | 14,599 |
| Other - BOT | 82,263 | 94,921 |
| Total | \$ 451,674 | \$ 1,460,382 |

Conditional grants are deferred until the prescribed expenditures are made.

6. RESTRICTED FUNDS

Reserves for operating and capital activities changed as follows:

| <u>Operating Reserves</u> | <u>2016</u> | <u>Increases</u> | <u>Decreases</u> | <u>2017</u> |
|---------------------------|-------------|------------------|------------------|-------------|
| RCMP (Records Check) | 52,703 | 6,628 | 1,914 | 57,417 |
| Rescue Van | 123,250 | 26,942 | 24,190 | 126,002 |
| Land Farmed Site | 7,650 | | | 7,650 |
| Walking Pathway | 167,982 | | 100,000 | 67,982 |
| Landfill Site Maintenance | 3,000 | | | 3,000 |
| Perpetual Care | 60,584 | 5,480 | | 66,064 |
| West Stettler Planning | 3,747 | | | 3,747 |
| BOT Community Event | 11,000 | | | 11,000 |
| Building Maintenance | 28,600 | 2,200 | | 30,800 |
| SCR Building Maintenance | 49,690 | | 8,129 | 41,561 |
| Culture | 97,000 | | 1,000 | 96,000 |
| Office Automation | 7,825 | | | 7,825 |
| RCMP Contract | 230,000 | | | 230,000 |
| Fire Telus Tower | 8,900 | | 8,900 | - |
| Salt Shed | 6,500 | | 6,500 | - |
| Street Light Replacement | 35,770 | 16,510 | | 52,280 |
| Mun 2000 Beautification | 13,139 | | | 13,139 |
| Coat Exterior Reservoir | 40,000 | | | 40,000 |
| Sewer Offsite | 272,566 | | | 272,566 |
| SE Industrial Planning | 50,000 | | | 50,000 |
| Land Development | 1,081,153 | 64,316 | | 1,145,469 |
| Health Unit | - | 12,500 | | 12,500 |
| Playground Program | 3,000 | | | 3,000 |
| Tree Maintenance | 2,950 | | | 2,950 |
| Senior HUB | - | 6,000 | 5,689 | 311 |

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2017**

| | | | | |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| Gravel | 35,300 | | | 35,300 |
| Cold Lake Survey | 13,250 | | | 13,250 |
| SRC Projection System | 2,712 | | | 2,712 |
| Community Orchard | 2,800 | 5,760 | | 8,560 |
| ARB | 6,000 | | | 6,000 |
| WTS Operations | 81,129 | | | 81,129 |
| Memorial Park | 4,864 | | | 4,864 |
| Slurrey Seal | 48,942 | | | 48,942 |
| Trade Show | - | 45,628 | | 45,628 |
| In Memorium | - | 23,818 | | 23,818 |
| Water Well Building | 50,000 | | | 50,000 |
| General Reserve | 1,572,508 | 390,000 | 342,085 | 1,620,423 |
| Available for Capital | 240,479 | 460,128 | 305,146 | 395,461 |
| Utilities - Other | 467,618 | 383,493 | 431,460 | 419,651 |
| Utilities - Water | 441,034 | 415,887 | 179,777 | 677,144 |
| Total Operating Reserves | \$ 5,323,645 | \$ 1,865,290 | \$ 1,414,790 | \$ 5,774,145 |

| Capital Reserves | 2016 | Increases | Decreases | 2017 |
|-------------------------------|---------------------|-------------------|---------------------|-------------------|
| Admin Equipment/Computer | 43,964 | 26,901 | 14,196 | 56,669 |
| Disaster Services | 6,008 | | | 6,008 |
| Chainlink Fence | 9,646 | | | 9,646 |
| Compost Bins/Pads | 2,880 | | | 2,880 |
| Cemetery | 8,006 | | 5,509 | 2,497 |
| GIS System | 6,703 | | | 6,703 |
| Fire Equipment | 150,299 | 100,000 | | 250,299 |
| Common Services Equipment | 20,000 | | | 20,000 |
| Drainage | 29,582 | | | 29,582 |
| Sewer | - | 13,900 | | 13,900 |
| Community Hall | 85,463 | | 61,400 | 24,063 |
| Campground Expansion | 34,571 | | 13,585 | 20,986 |
| WTP | 30,698 | | | 30,698 |
| Senior Centre | 19,250 | | | 19,250 |
| ML Sports Park | 16,419 | | | 16,419 |
| Cemetery Road | 150,000 | | | 150,000 |
| Water Dispensing System | 3,220 | | | 3,220 |
| Recreation Agreement | 652,200 | 266,900 | 919,100 | - |
| Fishing Pier | 8,780 | | | 8,780 |
| East Industrial Loop | 3,894 | - | - | 3,894 |
| Total Capital Reserves | \$ 1,281,583 | \$ 407,701 | \$ 1,013,790 | \$ 675,494 |

| | | | | |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| TOTAL RESTRICTED FUNDS | \$ 6,605,228 | \$ 2,272,991 | \$ 2,428,580 | \$ 6,449,639 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|

7. LONG-TERM DEBT

| | 2017 | 2016 |
|---------------------------|---------------------|--------------|
| Tax Supported Debentures | \$ 1,634,169 | \$ 1,772,809 |
| Self Supported Debentures | 4,868,457 | 5,206,372 |
| Total | \$ 6,502,626 | \$ 6,979,181 |

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2017**

Principal and interest repayments are due as follows:

| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------|----------------------------|----------------------------|----------------------------|
| 2018 | \$ 498,536 | \$ 268,523 | \$ 767,059 |
| 2019 | 521,568 | 245,491 | 767,059 |
| 2020 | 478,163 | 221,356 | 699,519 |
| 2021 | 499,514 | 200,004 | 699,518 |
| 2022 | 488,528 | 177,683 | 666,211 |
| Thereafter | <u>4,016,317</u> | <u>745,636</u> | <u>4,761,953</u> |
| Total | <u>\$ 6,502,626</u> | <u>\$ 1,858,693</u> | <u>\$ 8,361,319</u> |

Debenture debt is repayable to Alberta Capital Finance Authority and bears interest at rates ranging from 2.306% to 6.500% per annum, and mature in periods 2019 through 2036. The average annual interest rate is 4.49% for 2017 (4.49% for 2016).

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

Future interest repayment annual amounts have been calculated using the accrual method. The Town's total cash payments for interest in 2017 were \$284,785 (2016 - \$291,432)

8. DEBT LIMITS

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

| | <u>2017</u> | <u>2016</u> |
|--|-----------------------------|-----------------------------|
| Total Debt Limit | \$ 23,041,782 | \$ 21,770,337 |
| Total Debt | <u>6,502,626</u> | <u>6,979,181</u> |
| Amount of Debt Limit Unused | <u>\$ 16,539,156</u> | <u>\$ 14,791,156</u> |
| Service on Debt Limit | \$ 3,840,297 | \$ 3,628,390 |
| Service on Debt | <u>767,059</u> | <u>767,059</u> |
| Amount of Debt Servicing Limit Unused | <u>\$ 3,073,238</u> | <u>\$ 2,861,331</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 calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2017**

9. TANGIBLE CAPITAL ASSETS

| Net Book Value | <u>2017</u> | <u>2016</u> |
|-------------------------------------|------------------------------|------------------------------|
| Land | \$ 1,460,741 | \$ 1,460,741 |
| Land Improvements | 3,923,385 | 4,000,720 |
| Buildings | 42,798,323 | 43,760,308 |
| Engineered Structures | | |
| Distribution Systems - Roads | 24,988,025 | 28,580,620 |
| Distribution Systems - Water | 8,002,838 | 7,654,584 |
| Distribution Systems - Wastewater | 12,195,048 | 11,022,082 |
| Distribution Systems - Storm | 3,568,040 | 3,634,008 |
| Machinery & Equipment & Furnishings | 3,715,150 | 2,037,756 |
| Vehicles | <u>2,063,374</u> | <u>2,267,607</u> |
| Total | <u>\$ 102,714,924</u> | <u>\$ 104,418,426</u> |

10. EQUITY IN TANGIBLE CAPITAL ASSETS

| | <u>2017</u> | <u>2016</u> |
|---------------------------------------|-----------------------------|-----------------------------|
| Tangible Capital Assets (Schedule 2) | \$ 184,918,213 | \$ 181,624,502 |
| Accumulated Amortization (Schedule 2) | (82,203,289) | (77,206,076) |
| Long Term Debt (Note 7) | <u>(6,502,626)</u> | <u>(6,979,181)</u> |
| Total | <u>\$ 96,212,298</u> | <u>\$ 97,439,245</u> |

11. ACCUMULATED SURPLUS

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

| | <u>2017</u> | <u>2016</u> |
|---|------------------------------|------------------------------|
| Unrestricted Surplus (deficit) | \$ 2,516,449 | \$ 2,051,109 |
| Restricted Funds (Note 6) | 6,449,639 | 6,605,228 |
| Equity in Tangible Capital Assets (Note 10) | <u>96,212,298</u> | <u>97,439,245</u> |
| Total | <u>\$ 105,178,386</u> | <u>\$ 106,095,582</u> |

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2017**

12. TRUST FUNDS

The Town of Stettler administers the following trust:

| | <u>2017</u> | <u>2016</u> |
|----------------------------|------------------|------------------|
| Cemetery Perpetual Care | | |
| Balance, Beginning of Year | \$ 60,584 | \$ 55,919 |
| Sale of Cemetery Plots | 1,980 | 2,665 |
| Columbarium Purchase | <u>3,500</u> | <u>2,000</u> |
| | | |
| Balance, End of Year | <u>\$ 66,064</u> | <u>\$ 60,584</u> |

13. SALARY & BENEFITS DISCLOSURE

Disclosure of salaries and benefits for elected municipal officials, the chief administrative officer and designated officers as required by provincial regulation is as follows:

| | <u>2017</u> | | | <u>2016</u> | | |
|------------------------|----------------|-------------------|-----------------------------|--------------|----------------|--------------|
| | <u>#of</u> | <u>Salary (1)</u> | <u>Benefits &</u> | <u>Total</u> | <u># of</u> | <u>Total</u> |
| | <u>Persons</u> | | <u>Allowances (2&3)</u> | | <u>Persons</u> | |
| Councillor D. Bachman | | 15,455 | 892 | 16,347 | 1 | 18,123 |
| Councillor C. Barros | 1 | 3,898 | 204 | 4,102 | | |
| Councillor W. Brown | | 14,935 | 857 | 15,792 | 1 | 20,913 |
| Councillor A. Campbell | 1 | 22,343 | 165 | 22,508 | 1 | 23,491 |
| Councillor M. Fischer | 1 | 21,303 | 1,224 | 22,527 | 1 | 25,547 |
| Councillor G. Lawlor | 1 | 4,027 | 212 | 4,239 | | |
| Councillor S. Pfeiffer | 1 | 3,637 | 187 | 3,824 | | |
| Councillor S. Nolls | 1 | 21,430 | 1,233 | 22,663 | 1 | 18,424 |
| Mayor R. Richards | | 32,341 | 2,006 | 34,347 | 1 | 49,732 |
| Councillor K. Sernecky | | - | - | - | 1 | 12,716 |
| Councillor W. Smith | 1 | 3,117 | 152 | 3,269 | | |
| | | | | | | |
| CAO. G. Switenky | 1 | 175,962 | 34,818 | 210,780 | 1 | 199,862 |

- (1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
- (2) Employers share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition
- (3) Benefits and allowances figures also include the Employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans and club memberships.

14. LOCAL AUTHORITIES PENSION PLAN

- Employees of the Town of Stettler participate in the Local Authorities Pension Plan (LAPP), which is covered by the Public Sector Pension Plans Act. The Plan serves about 253,862 people and 417 employers. It is financed by employer and employee contributions and investment earnings of the LAPP Fund.

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2017**

- Contributions for current service are recorded as expenditures in the year in which they become due.
- The Town of Stettler is required to make current service contributions to the Plan of 11.39% of pensionable earnings up to the Canada Pension Plan Year's Maximum Pensionable Earnings and 15.84% for the excess.
- Employees of the Town of Stettler are required to make current service contributions of 10.39% of pensionable salary up to the year's maximum pensionable earnings under the Canada Pension Plan, and 14.84% on pensionable salary above this amount.
- Total current and past service contributions by the Town of Stettler to the Local Authorities Pension Plan in 2017 were \$481,526 (2016 - \$463,994) Total current and past service contributions by the employees of the Town of Stettler to the Local Authorities Pension Plan in 2017 were \$443,100 (2016 - \$426,792)
- At December 31, 2016 the Plan disclosed an actuarial deficiency of \$637 million for the Plan.

15. CONTINGENCIES

The Town of Stettler is a member of the Alberta Local Authorities Reciprocal Insurance Exchange. Under the terms of membership, the Town of Stettler could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

The Town of Stettler, the County of Stettler, and all other incorporated municipalities within the geographical boundaries of the County of Stettler provide funds for the operation of the Stettler Waste Management Authority. The Authority is accumulating reserves to fund future estimated site cleanup obligations. The member municipalities may be liable for future costs in excess of the reserves.

The Town of Stettler and the County of Stettler through joint agreement provide funds for the operation of the Stettler Family and Community Support Services. The amounts noted in this financial statement represent only the Town of Stettler portion of contributions made to F.C.S.S.

16. FINANCIAL INSTRUMENTS

The Town's financial instruments consist of cash and temporary investments, accounts receivables, a line of credit, investments, accounts payable, accrued liabilities, deposit liabilities, requisition over-levy and long-term debt. It is management's opinion that the Town is not exposed to significant interest or currency risks arising from these financial instruments.

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

Unless otherwise noted, the fair value of these financial instruments approximates their carrying values.

The Town is exposed to interest rate risk on temporary bank indebtedness, as the interest rate will fluctuate with change in the prime lending rate.

The fixed rate debentures are subject to interest rate risk, as the value will fluctuate as a result of changes in market rates.

**TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2017**

17. SEGMENTED DISCLOSURE

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

Refer to the Schedule of Segmented Disclosure (Schedule 6).

18. AMORTIZATION

Amortization is a non-cash expense and is allocated to the different functions as follows:

| | <u>2017</u> | <u>2016</u> |
|------------------------------------|---------------------|---------------------|
| General Administration | \$ 91,134 | \$ 102,295 |
| Police Protective Services | - | - |
| Fire Protective Services | 149,147 | 176,491 |
| Common and Equipment Pool | 266,221 | 235,960 |
| Roads, Streets, Walks, Lighting | 3,738,990 | 3,736,512 |
| Airport | 17,040 | 17,040 |
| Storm Sewers and Drainage | 65,967 | 64,318 |
| Water Supply and Distribution | 672,616 | 677,891 |
| Wastewater Treatment and Disposal | 323,341 | 307,900 |
| Waste Management | 989 | 732 |
| Cemeteries | 2,276 | 2,052 |
| Land Use Planning | 3,245 | 8,855 |
| Economic Development | 2,587 | 2,587 |
| Public Housing Operations | 85,967 | 85,967 |
| Land, Housing and Building Rentals | 38,383 | 38,383 |
| Parks and Recreation | 595,745 | 555,759 |
| Culture | 36,925 | 39,658 |
| Total | \$ 6,090,573 | \$ 6,052,400 |

19. OTHER LONG-TERM LIABILITIES

| | <u>2017</u> | <u>2016</u> |
|--------------------------|-------------------|-------------------|
| Tax Sales In Trust | \$ - | \$ 19,352 |
| Reserve for Public Lands | 105,359 | 105,359 |
| Total | \$ 105,359 | \$ 124,711 |

20. OPERATING LINE OF CREDIT

At December 31, 2017 the Town had a short-term line of credit for \$100,000 (2016 - \$100,000) of which nothing had been drawn down. The interest rate on advances would be Prime minus 1/4%.

TOWN OF STETTLER
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2017

21. RECENT ACCOUNTING PRONOUNCEMENTS PUBLISHED BUT NOT YET ADOPTED

The following standards have been issued by the Chartered Professional Accountants of Canada but are not yet effective. The municipality is currently evaluating the effect of these standards on their financial statements.

(a) Section PSAB 3041 - Portfolio Investments

This new section establishes standards on how to account for and report portfolio investments in government financial statements. This standard is effective for the 2019 fiscal year.

(b) Section PSAB 3450 - Financial Instruments

This section establishes standards on how to account for and report all types of financial instruments including derivatives. This standard is effective for the 2019 fiscal year.

(c) Section PSAB 2601 - Foreign Currency Translation

This section establishes standards on how to account for and report transactions that are denominated in foreign currency in government financial statements and is effective in the 2019 fiscal year.

(d) Section PSAB 1201 - Financial Statement Presentation

Revised standard related to financial statement presentation and becomes effective in 2019 when sections 2601 and 3450 are adopted.

22. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

23. BUDGET AMOUNTS

Budget figures for the year ended December 31, 2017 were approved as May 2, 2017 and are for information purposes. These amounts have not been audited.

**INDEPENDENT AUDITORS' REPORT
ON MUNICIPAL FINANCIAL INFORMATION RETURN**

TO: The Mayor and Council

We have audited the municipal financial information return of the Town of Stettler for the year ended December 31, 2017.

Managements' Responsibility for the Financial Information Return

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in this municipal financial information return. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of this financial information return, 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 this financial information return 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 this financial information return.

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

Opinion

In our opinion, the financial information return presents fairly, in all material respects, the financial position of the Town of Stettler as at December 31, 2017, and the results of its operations for the year then ended in accordance with Canadian public sector accounting standards.

Emphasis of Matter

It is understood that this report, as requested by the Minister of Alberta Municipal Affairs, is to be used primarily for provincial statistical purposes. We have issued an audit report April 17, 2018 on the financial statements of the Town of Stettler for the year ended December 31, 2017 and reference should be made to those audited financial statements for complete information.

Stettler, Alberta
April 17, 2018

CHARTERED PROFESSIONAL ACCOUNTANTS

MUNICIPAL FINANCIAL INFORMATION RETURN

For the Year Ending December 31, 2017

Municipality Name: Town of Stettler

CERTIFICATION

The information contained in this Financial Information Return is presented fairly to the best of my knowledge.

Signature of Duly Authorized Signing Officer

Print Name

Date

FINANCIAL POSITION

Schedule 9A

| | Total 1 |
|--|------------------|
| Assets | 0010 |
| Cash and Temporary Investments | 0020 6,979,759 |
| Taxes and Grants in Place of Taxes Receivable..... | 0030 |
| . Current | 0040 146,307 |
| . Arrears | 0050 114,435 |
| . Allowance | 0060 -12,511 |
| Receivable From Other Governments | 0070 588,688 |
| Loans Receivable | 0080 |
| Trade and Other Receivables | 0090 1,394,547 |
| Debt Charges Recoverable..... | 0095 |
| Inventories Held for Resale | 0130 |
| . Land | 0140 393,881 |
| . Other | 0150 |
| Long Term Investments | 0170 |
| . Federal Government | 0180 |
| . Provincial Government | 0190 |
| . Local Governments | 0200 |
| . Other | 0210 40 |
| Other Current Assets | 0230 681 |
| Other Long Term Assets | 0240 1,575,400 |
| | 0250 |
| Total Financial Assets | 0260 11,181,227 |
| Liabilities | 0270 |
| Temporary Loans Payable | 0280 |
| Payable To Other Governments | 0290 329,331 |
| Accounts Payable & Accrued Liabilities | 0300 1,360,264 |
| Deposit Liabilities | 0310 22,025 |
| Deferred Revenue | 0340 451,674 |
| Long Term Debt | 0350 6,502,626 |
| Other Current Liabilities | 0360 |
| Other Long Term Liabilities | 0370 105,359 |
| | 0380 |
| Total Liabilities | 0390 8,771,279 |
| | 0395 |
| Net Financial Assets (Net Debt) | 0395 2,409,948 |
| Non Financial Assets | |
| Tangible Capital Assets..... | 0400 102,714,924 |
| Inventory for Consumption..... | 0410 |
| Prepaid Expenses | 0420 53,514 |
| Other..... | 0430 |
| | 0440 |
| Total Non-Financial Assets | 0440 102,768,438 |
| | 0450 |
| Accumulated Surplus | 0450 105,178,386 |

CHANGE IN ACCUMULATED SURPLUS

Schedule 9B

| | | Unrestricted | Restricted | Equity in TCA | Total |
|---|------|--------------|------------|---------------|-------------|
| | | 1 | 2 | 3 | 4 |
| Accumulated Surplus - Beginning of Year | 0500 | 2,051,109 | 6,605,228 | 97,439,245 | 106,095,582 |
| Net Revenue (Expense) | 0505 | -917,196 | | | -917,196 |
| Funds Designated For Future Use | 0511 | -2,272,991 | 2,272,991 | | |
| Restricted Funds - Used for Operations | 0512 | 370,635 | -370,635 | | |
| Restricted Funds - Used for TCA | 0513 | | -2,057,945 | 2,057,945 | |
| Current Year Funds Used for TCA | 0514 | -2,509,514 | | 2,509,514 | |
| Donated and Contributed TCA | 0516 | | | | |
| Disposals of TCA | 0517 | 180,388 | | -180,388 | |
| Annual Amortization Expense | 0518 | 6,090,573 | | -6,090,573 | |
| Long Term Debt - Issued | 0519 | | | | |
| Long Term Debt - Repaid | 0521 | -476,555 | | 476,555 | |
| Capital Debt - Used for TCA | 0522 | | | | |
| | 0523 | | | | |
| Other Adjustments | 0524 | | | | |
| Accumulated Surplus - End of Year | 0525 | 2,516,449 | 6,449,639 | 96,212,298 | 105,178,386 |

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

| | Revenue | | Expense |
|---|---------|------------|----------|
| | 1 | | 2 |
| Total General | 0700 | 6,971,999 | |
| Function | 0710 | | 1150 |
| General Government | 0720 | | 1160 |
| Council and Other Legislative | 0730 | | 1170 |
| General Administration | 0740 | 61,535 | 1180 |
| Other General Government..... | 0750 | | 1190 |
| Protective Services | 0760 | | 1200 |
| Police | 0770 | 561,800 | 1210 |
| Fire | 0780 | 349,898 | 1220 |
| Disaster and Emergency Measures | 0790 | | 1230 |
| Ambulance and First Aid | 0800 | | 1240 |
| Bylaws Enforcement | 0810 | 111,508 | 1250 |
| Other Protective Services..... | 0820 | | 1260 |
| Transportation | 0830 | | 1270 |
| Common and Equipment Pool | 0840 | 515,580 | 1280 |
| Roads, Streets, Walks, Lighting | 0850 | 468,300 | 1290 |
| Airport | 0860 | 10,766 | 1300 |
| Public Transit | 0870 | | 1310 |
| Storm Sewers and Drainage | 0880 | | 1320 |
| Other Transportation | 0890 | | 1330 |
| Environmental Use and Protection | 0900 | | 1340 |
| Water Supply and Distribution | 0910 | 3,534,601 | 1350 |
| Wastewater Treatment and Disposal | 0920 | 2,421,276 | 1360 |
| Waste Management | 0930 | 773,010 | 1370 |
| Other Environmental Use and Protection | 0940 | | 1380 |
| Public Health and Welfare | 0950 | | 1390 |
| Family and Community Support | 0960 | 157,148 | 1400 |
| Day Care | 0970 | | 1410 |
| Cemeteries and Crematoriums | 0980 | 30,419 | 1420 |
| Other Public Health and Welfare | 0990 | | 1430 |
| Planning and Development | 1000 | | 1440 |
| Land Use Planning, Zoning and Development | 1010 | 41,345 | 1450 |
| Economic/Agricultural Development | 1020 | 223,045 | 1460 |
| Subdivision Land and Development | 1030 | 82,092 | 1470 |
| Public Housing Operations | 1040 | | 1480 |
| Land, Housing and Building Rentals | 1050 | 263,681 | 1490 |
| Other Planning and Development..... | 1060 | | 1500 |
| Recreation and Culture | 1070 | | 1510 |
| Recreation Boards | 1080 | | 1520 |
| Parks and Recreation | 1090 | 1,328,358 | 1530 |
| Culture: Libraries, Museums, Halls | 1100 | 56,384 | 1540 |
| Convention Centres | 1110 | | 1550 |
| Other Recreation and Culture..... | 1120 | | 1560 |
| Other Utilities | 1125 | | 1565 |
| Gas | 1126 | | 1566 |
| Electric | 1127 | | 1567 |
| Other | 1130 | | 1570 |
| Total Revenue/Expense | 1140 | 17,962,745 | 1580 |
| Net Revenue/Expense | | | 1590 |
| | | | -917,196 |

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

| | | Total 1 |
|---|------|------------|
| Revenues | 1700 | |
| Taxation and Grants in Place | 1710 | |
| . Property (Net Municipal) | 1720 | 5,646,229 |
| . Business | 1730 | 6,300 |
| . Business Revitalization Zone | 1740 | |
| . Special | 1750 | |
| . Well Drilling | 1760 | |
| . Local Improvement | 1770 | 448,724 |
| Sales To Other Governments | 1790 | 32,000 |
| Sales and User Charges | 1800 | 5,376,754 |
| Penalties and Costs on Taxes | 1810 | 84,411 |
| Licenses and Permits | 1820 | 150,329 |
| Fines | 1830 | 65,266 |
| Franchise and Concession Contracts | 1840 | 1,156,040 |
| Returns on Investments | 1850 | 127,709 |
| Rentals | 1860 | 798,372 |
| Insurance Proceeds | 1870 | |
| Net Gain on Sale of Tangible Capital Assets | 1880 | |
| Contributed and Donated Assets..... | 1885 | |
| Federal Government Unconditional Transfers | 1890 | |
| Federal Government Conditional Transfers | 1900 | 3,532 |
| Provincial Government Unconditional Transfers | 1910 | |
| Provincial Government Conditional Transfers | 1920 | 3,181,679 |
| Local Government Transfers | 1930 | 885,438 |
| Transfers From Local Boards and Agencies | 1940 | |
| Developer Agreements and Levies | 1960 | |
| Other Revenues | 1970 | -38 |
| Total Revenue | 1980 | 17,962,745 |
| Expenses | 1990 | |
| Salaries, Wages, and Benefits | 2000 | 5,551,404 |
| Contracted and General Services | 2010 | 2,084,784 |
| Purchases from Other Governments | 2020 | 1,059,577 |
| Materials, Goods, Supplies, and Utilities | 2030 | 2,716,908 |
| Provision For Allowances | 2040 | 12,499 |
| Transfers to Other Governments | 2050 | 280 |
| Transfers to Local Boards and Agencies | 2060 | 827,795 |
| Transfers to Individuals and Organizations | 2070 | 23,905 |
| Bank Charges and Short Term Interest | 2080 | 13,832 |
| Interest on Operating Long Term Debt | 2090 | |
| Interest on Capital Long Term Debt | 2100 | 284,785 |
| Amortization of Tangible Capital Assets | 2110 | 6,090,573 |
| Net Loss on Sale of Tangible Capital Assets..... | 2125 | 180,388 |
| Write Down of Tangible Capital Assets..... | 2127 | |
| Other Expenditures | 2130 | 33,211 |
| Total Expenses | 2140 | 18,879,941 |
| Net Revenue (Expense) | 2150 | -917,196 |

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

| | | Revenue | | Expenses | |
|---|------|------------------------|------------------------------|-----------------------------|---|
| | | Sales and User Charges | Provincial Capital Transfers | Annual Amortization Expense | Capital Long Term Debt Interest Expense |
| | | 1 | 2 | 3 | 4 |
| General Government | 2200 | | | | |
| Council and Other Legislative | 2210 | | | | |
| General Administration | 2220 | 29,396 | | 91,134 | 31,525 |
| Other General Government..... | 2230 | | | | |
| Protective Services | 2240 | | | | |
| Police | 2250 | 6,629 | | | |
| Fire | 2260 | 32,761 | | 149,147 | |
| Disaster and Emergency Measures | 2270 | | | | |
| Ambulance and First Aid | 2280 | | | | |
| Bylaws Enforcement | 2290 | | | | |
| Other Protective Services..... | 2300 | | | | |
| Transportation | 2310 | | | | |
| Common and Equipment Pool | 2320 | | 515,580 | 266,221 | |
| Roads, Streets, Walks, Lighting | 2330 | 8,582 | | 3,738,990 | 43,893 |
| Airport | 2340 | | | 17,040 | |
| Public Transit | 2350 | | | | |
| Storm Sewers and Drainage | 2360 | | | 65,967 | |
| Other Transportation | 2370 | | | | |
| Environmental Use and Protection | 2380 | | | | |
| Water Supply and Distribution | 2390 | 2,980,070 | 528,903 | 672,616 | 99,735 |
| Wastewater Treatment and Disposal | 2400 | 886,244 | 1,527,074 | 323,341 | 73,079 |
| Waste Management | 2410 | 773,010 | | 989 | |
| Other Environmental Use and Protection | 2420 | | | | |
| Public Health and Welfare | 2430 | | | | |
| Family and Community Support | 2440 | | | | |
| Day Care | 2450 | | | | |
| Cemeteries and Crematoriums | 2460 | 29,662 | | 2,276 | |
| Other Public Health and Welfare | 2470 | | | | |
| Planning and Development | 2480 | | | | |
| Land Use Planning, Zoning and Development | 2490 | | | 3,245 | |
| Economic/Agricultural Development | 2500 | 207,652 | | 2,587 | |
| Subdivision Land and Development | 2510 | 81,692 | | 85,967 | |
| Public Housing Operations | 2520 | | | | |
| Land, Housing and Building Rentals | 2530 | | | 38,383 | |
| Other Planning and Development..... | 2540 | | | | |
| Recreation and Culture | 2550 | | | | |
| Recreation Boards | 2560 | 2,894 | | | |
| Parks and Recreation | 2570 | 322,891 | 30,000 | 595,745 | 36,553 |
| Culture: Libraries, Museums, Halls | 2580 | 15,271 | | 36,925 | |
| Convention Centres | 2590 | | | | |
| Other Recreation and Culture..... | 2600 | | | | |
| Other Utilities | 2605 | | | | |
| Gas | 2606 | | | | |
| Electric | 2607 | | | | |
| Other | 2610 | | | | |
| Total | 2620 | 5,376,754 | 2,601,557 | 6,090,573 | 284,785 |

TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

Schedule 9F

| | | Tangible Capital Assets | | Capital Long Term Debt | |
|---|------|-------------------------|------------------------|------------------------|----------------------|
| | | Purchased | Donated or Contributed | Principal Additions | Principal Reductions |
| | | 1 | 2 | 3 | 4 |
| General Government | 2700 | | | | |
| Council and Other Legislative | 2710 | | | | |
| General Administration | 2720 | 14,195 | | | 42,355 |
| Other General Government | 2730 | | | | |
| Protective Services | 2740 | | | | |
| Police | 2750 | | | | |
| Fire | 2760 | | | | |
| Disaster and Emergency Measures | 2770 | | | | |
| Ambulance and First Aid | 2780 | | | | |
| Bylaws Enforcement | 2790 | | | | |
| Other Protective Services | 2800 | | | | |
| Transportation | 2810 | | | | |
| Common and Equipment Pool | 2820 | 601,708 | | | |
| Roads, Streets, Walks, Lighting | 2830 | 221,960 | | | 79,319 |
| Airport | 2840 | | | | |
| Public Transit | 2850 | | | | |
| Storm Sewers and Drainage | 2860 | | | | |
| Other Transportation | 2870 | | | | |
| Environmental Use and Protection | 2880 | | | | |
| Water Supply and Distribution | 2890 | 628,115 | | | 135,948 |
| Wastewater Treatment and Disposal | 2900 | 1,648,110 | | | 153,499 |
| Waste Management | 2910 | | | | |
| Other Environmental Use and Protection | 2920 | | | | |
| Public Health and Welfare | 2930 | | | | |
| Family and Community Support | 2940 | | | | |
| Day Care | 2950 | | | | |
| Cemeteries and Crematoriums | 2960 | 5,509 | | | |
| Other Public Health and Welfare | 2970 | | | | |
| Planning and Development | 2980 | | | | |
| Land Use Planning, Zoning and Development | 2990 | 14,990 | | | |
| Economic/Agricultural Development | 3000 | | | | |
| Subdivision Land and Development | 3010 | | | | |
| Public Housing Operations | 3020 | | | | |
| Land, Housing and Building Rentals | 3030 | | | | |
| Other Planning and Development | 3040 | | | | |
| Recreation and Culture | 3050 | | | | |
| Recreation Boards | 3060 | | | | |
| Parks and Recreation | 3070 | 1,365,270 | | | 65,434 |
| Culture: Libraries, Museums, Halls | 3080 | 67,602 | | | |
| Convention Centres | 3090 | | | | |
| Other Recreation and Culture | 3100 | | | | |
| Other Utilities | 3105 | | | | |
| Gas | 3106 | | | | |
| Electric | 3107 | | | | |
| Other | 3110 | | | | |
| Total | 3120 | 4,567,459 | | | 476,555 |

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

| | | Balance at Beginning of Year 1 | Additions 2 | Reductions 3 | Balance at End of Year 4 |
|---|------|---|----------------|-----------------|--------------------------------|
| Tangible Capital Assets - Cost | | | | | |
| Engineered Structures | 3200 | | | | |
| Roadway Systems..... | 3201 | 75,446,884 | 62,975 | 12,496 | 75,497,363 |
| Light Rail Transit Systems..... | 3202 | | | | |
| Water Systems..... | 3203 | 12,576,661 | 528,903 | 5,873 | 13,099,691 |
| Wastewater Systems..... | 3204 | 16,383,367 | 1,648,110 | 1,229,521 | 16,801,956 |
| Storm Systems..... | 3205 | 4,729,560 | | | 4,729,560 |
| Fibre Optics..... | 3206 | | | | |
| Electricity Systems..... | 3207 | | | | |
| Gas Distribution Systems..... | 3208 | | | | |
| Total Engineered Structures | 3210 | 109,136,472 | 2,239,988 | 1,247,890 | 110,128,570 |
| Construction In Progress..... | 3219 | | | | |
| Buildings | 3220 | 56,641,051 | 179,338 | | 56,820,389 |
| Machinery and Equipment | 3230 | 4,592,930 | 1,981,608 | 8,000 | 6,566,538 |
| Land | 3240 | 1,460,741 | | | 1,460,741 |
| Land Improvements..... | 3245 | 5,683,190 | 166,525 | | 5,849,715 |
| Vehicles | 3250 | 4,110,118 | | 17,857 | 4,092,261 |
| Total Capital Property Cost | 3260 | 181,624,502 | 4,567,459 | 1,273,747 | 184,918,214 |
| Accumulated Amortization | | | | | |
| Engineered Structures | 3270 | | | | |
| Roadway Systems | 3271 | 46,865,046 | 3,648,072 | 4,998 | 50,508,120 |
| Light Rail Transit Systems | 3272 | | | | |
| Water Systems | 3273 | 4,923,299 | 180,650 | 5,873 | 5,098,076 |
| Wastewater Systems | 3274 | 5,361,284 | 302,254 | 1,056,631 | 4,606,907 |
| Storm Systems | 3275 | 1,095,552 | 65,968 | | 1,161,520 |
| Fibre Optics | 3276 | | | | |
| Electricity Systems | 3277 | | | | |
| Gas Distribution Systems | 3278 | | | | |
| Engineered Structures | 3280 | 58,245,181 | 4,196,944 | 1,067,502 | 61,374,623 |
| Buildings | 3290 | 12,880,741 | 1,141,323 | | 14,022,064 |
| Machinery and Equipment | 3300 | 2,555,174 | 304,213 | 8,000 | 2,851,387 |
| Land | 3310 | | | | |
| Land Improvements..... | 3315 | 1,682,469 | 243,860 | | 1,926,329 |
| Vehicles | 3320 | 1,842,511 | 204,233 | 17,857 | 2,028,887 |
| Total Accumulated Amortization | 3330 | 77,206,076 | 6,090,573 | 1,093,359 | 82,203,290 |
| Net Book Value of Capital Property | 3340 | 104,418,426 | | | 102,714,924 |
| Capital Long Term Debt (Net) | 3350 | 6,979,181 | | | 6,502,626 |
| Equity in Tangible Capital Assets | 3400 | 97,439,245 | | | 96,212,298 |

LONG TERM DEBT SUPPORT

Schedule 9H

| | Operating Purposes 1 | Capital Purposes 2 | Total 3 |
|---|----------------------------|--------------------------|------------|
| Long Term Debt Support | 3405 | | |
| Supported by General Tax Levies | 3410 | 1,634,169 | 1,634,169 |
| Supported by Special Levies | 3420 | 1,674,674 | 1,674,674 |
| Supported by Utility Rates | 3430 | 3,193,783 | 3,193,783 |
| Other | 3440 | | |
| Total Long Term Debt Principal Balance | 3450 | 6,502,626 | 6,502,626 |

LONG TERM DEBT SOURCES

Schedule 9I

| | Operating Purposes 1 | Capital Purposes 2 | Total 3 |
|---|----------------------------|--------------------------|------------|
| Alberta Capital Finance Authority..... | 3500 | 6,502,626 | 6,502,626 |
| Canada Mortgage and Housing Corporation | 3520 | | |
| Mortgage Borrowing | 3600 | | |
| Other | 3610 | | |
| Total Long Term Debt Principal Balance | 3620 | 6,502,626 | 6,502,626 |

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

| | Operating Purposes 1 | Capital Purposes 2 | Total 3 |
|-------------------------------------|----------------------------|--------------------------|------------|
| Principal Repayments by Year | 3700 | | |
| Current + 1 | 3710 | 498,536 | 498,536 |
| Current + 2 | 3720 | 521,568 | 521,568 |
| Current + 3 | 3730 | 478,163 | 478,163 |
| Current + 4 | 3740 | 499,514 | 499,514 |
| Current + 5 | 3750 | 488,528 | 488,528 |
| Thereafter | 3760 | 4,016,317 | 4,016,317 |
| Total Principal | 3770 | 6,502,626 | 6,502,626 |
| Interest by Year | 3780 | | |
| Current + 1 | 3790 | 268,523 | 268,523 |
| Current + 2 | 3800 | 245,491 | 245,491 |
| Current + 3 | 3810 | 221,356 | 221,356 |
| Current + 4 | 3820 | 200,004 | 200,004 |
| Current + 5 | 3830 | 177,683 | 177,683 |
| Thereafter | 3840 | 745,636 | 745,636 |
| Total Interest | 3850 | 1,858,693 | 1,858,693 |

PROPERTY TAXES AND GRANTS IN PLACE

Schedule 9K

| | Property Taxes 1 | Grants - in Place 2 | Total 3 |
|--|------------------------|---------------------------|------------|
| Property Taxes | 3900 | | |
| Residential Land and Improvements | 3910 | 5,073,819 | 27,290 |
| Non-Residential | 3920 | | |
| Land and Improvements (Excluding M & E)..... | 3935 | 2,893,401 | 9,849 |
| Machinery and Equipment | 3950 | | |
| Linear Property | 3960 | 149,037 | 149,037 |
| Railway | 3970 | 1,598 | 1,598 |
| Farm Land | 3980 | 2,990 | 2,990 |
| Adjustments to Property Taxes | 3990 | | |
| Total Property Taxes and Grants In Place | 4000 | 8,120,845 | 37,139 |
| Requisition Transfers | | | 4010 |
| Education | | | |
| Residential/Farm Land | | | 4031 |
| Non-Residential | | | 4035 |
| Seniors Lodges | | | 4090 |
| Other | | | 4100 |
| Adjustments to Requisition Transfers | | | 4110 |
| Total Requisition Transfers | | | 4120 |
| Net Municipal Property Taxes and Grants In Place | | | 4130 |

GRANTS IN PLACE OF TAXES

Schedule 9L

| | Property Taxes 1 | Business Taxes 2 | Other Taxes 3 | Total 4 |
|-----------------------------|------------------------|------------------------|---------------------|------------|
| Federal Government | 4200 | 9,849 | | 9,849 |
| Provincial Government | 4210 | 27,290 | | 27,290 |
| Local Government | 4220 | | | |
| Other | 4230 | | | |
| Total | 4240 | 37,139 | | 37,139 |

DEBT LIMIT

Schedule 9AA

| | 1 |
|--------------------------------|-----------------|
| Debt Limit | 5700 23,041,782 |
| Total Debt | 5710 6,502,626 |
| Debt Service Limit | 5720 3,840,297 |
| Total Debt Service Costs | 5730 767,059 |

Enter prior year Line 3450 Column 2 balance here:

6,979,181

| TRIAL BALANCE RECONCILIATION | | | |
|---|---|----------------|-----------------------|
| AS OF DECEMBER 31, 2017 | | | |
| Surplus: | Other | 5,622.93 | |
| Surplus: | Local Improvement set up Bylaw 2080-16 Pavement | 459,717.74 | |
| Current Year Surplus (Deficit) Before Capital | | | 465,340.67 |
| Adjustments: | Amortization Expense | (6,090,573.30) | |
| | Net Book Value of Disposed Assets | (180,388.00) | |
| | | | (6,270,961.30) |
| Overall Current Year Surplus (Deficit) | | | (5,805,620.63) |
| Less: | Transfer from Reserve in Operating Revenue | - | |
| Less: | Transfer from Reserve in Operating Revenue | (370,634.68) | |
| Plus: | Transfer to Reserve in Operating Expense | 845,204.51 | |
| Plus: | Transfer to Surplus in Operating Expense | - | |
| Plus: | Transfer for Contingency in Operating Expense | 1,327,786.00 | |
| Plus: | Capital Debt Repayment | 476,554.97 | |
| Plus: | Capital Revenue | 2,609,514.00 | |
| Plus: | Sale of TCA | - | |
| | | | 4,888,424.80 |
| Excess (Shortfall) of Revenue Over Expense per Financial Statement | | | (917,195.83) |

| Revenue | 2017 Budget | 31/12/2017 - Audit | Variance | % | Notes |
|---|---------------------|------------------------|---------------------|----------------|---------------------------------|
| Administration | \$306,365 | \$311,535.36 | -\$5,170.36 | 101.69% | |
| Clearview swimming pool - \$13,315 | | | | | |
| White Sands Contract - \$32,000 | | | | | |
| Inter Dept Utility Transfer - \$250,000 | | | | | |
| Police | \$584,663 | \$563,714.08 | \$20,948.92 | 96.42% | MSI Operating - \$52,513 |
| Traffic Fines (Budget - \$80,000 / Actual \$62,341 - 78% / 2016 Total Fines - \$57,847) | | | | | |
| Provincial Grant - \$345,984 | | | | | |
| Community Resource Program - \$94,333) | | | | | Clearview 50% / County 25% |
| Fire | \$412,854 | \$399,826.35 | \$13,027.65 | 96.84% | |
| Disaster Services | \$0 | \$0.00 | \$0.00 | 0.00% | |
| Bylaw Enforcement | \$115,650 | \$111,508.28 | \$4,141.72 | 96.42% | Animal / Business License |
| Business Licenses (Budget - \$87,250 / Actual - \$87,133) | | | | | |
| Roads, Streets, Walks, Lights | \$155,785 | \$72,617.73 | \$83,167.27 | 46.61% | Frontage (\$66,311.87) |
| Airport | \$10,610 | \$10,765.90 | -\$155.90 | 101.47% | |
| Drainage | \$0 | \$0.00 | \$0.00 | 0.00% | |
| Water Supply & Distribution | \$3,026,251 | \$3,095,162.55 | -\$68,911.55 | 102.28% | |
| Metered sale of water (Budget - \$2,050,576 / Actual - \$1,884,443.15 - 92%) | | | | | |
| Metered out of Town (Budget - \$850,500 / Actual - \$1,024,558.65 - 120%) | | | | | |
| Bulk water (Budget - \$50,000 / Actual \$45,359.22 - 91%) | | | | | |
| Sewer | \$905,890 | \$886,244.45 | \$19,645.55 | 97.83% | |
| Sewer Service Charges (Budget - \$842,000 / Actual \$873,311.95 - 104%) | | | | | |
| Garbage Collection & Disposal | \$942,830 | \$931,612.15 | \$11,217.85 | 98.81% | SWMA haul rebate - \$21,900 |
| Residential Garbage Revenue (Budget - \$601,680 / Actual \$612,539.05 - 102%) | | | | | |
| Recycling Revenue (Budget - \$161,250 / Actual - \$132,601.65 - 82% (Quarterly JE) | | | | | |
| FCSS | \$157,148 | \$157,148.00 | \$0.00 | 100.00% | |
| Cemetery | \$19,350 | \$30,419.31 | -\$11,069.31 | 157.21% | |
| Planning & Development | \$62,500 | \$41,345.44 | \$21,154.56 | 66.15% | |
| Building Permits (Budget - \$45,000 / Actual - \$29,126 - 65%) | | | | | |
| Economic Development - BOT | \$201,860 | \$223,471.60 | -\$21,611.60 | 110.71% | Grant & Open Farm Days |
| Subdivison Land | \$2,000 | \$82,092.47 | -\$80,092.47 | 4104.62% | sale of lot - develop agreement |
| Land, Housing & Rentals | \$262,609 | \$263,680.61 | -\$1,071.61 | 100.41% | |
| Health Unit - \$185,979 | | | | | |
| Ambulance Station - \$20,108 | | | | | |
| SRC - Library - Budget - \$42,000 | | | | | |
| Recreation - General | \$2,520 | \$6,426.15 | -\$3,906.15 | 255.01% | Canada Summer Jobs Grant |
| Recreation Programs | \$22,000 | \$21,678.79 | \$321.21 | 98.54% | Ball / Soccer |
| Facilities | \$1,100,250 | \$1,129,199.34 | -\$28,949.34 | 102.63% | County Partnership - \$471,000 |
| Community Hall | \$48,000 | \$46,347.25 | \$1,652.75 | 96.56% | |
| Senior's Center | \$11,000 | \$16,726.22 | -\$5,726.22 | 152.06% | |
| Parks | \$90,650 | \$141,053.30 | -\$50,403.30 | 155.60% | \$25,000 Donation - STEP Grant |
| Lions Campground - Budget - \$90,000 / Actual - \$97,613 - 108%) | | | | | |
| Operating Contingency | \$0 | -\$1,009.44 | \$1,009.44 | 0.00% | |
| Taxes / Penalties | \$8,221,926 | \$8,222,927.82 | -\$1,001.82 | 100.01% | Incl Business Taxes / Penalties |
| Other Revenue | \$1,290,000 | \$1,261,835.01 | \$28,164.99 | 97.82% | |
| Franchise Fee - GAS (Budget - \$865,000 / Actual - \$796,076.60 - 92%) | | | | | |
| Franchise Fee - ELECTRIC (Budget - \$358,000 / Actual - \$359,963.67 - 101% | | | | | |
| Return on Investments (Budget - \$67,000 / Actual - \$105,794.74 - 158%) | | | | | |
| Total Revenue | \$17,952,711 | \$18,026,328.72 | -\$73,617.72 | 100.41% | |

| Expense | 2017 Budget | 31/12/2017 - Audit | Variance | % | Notes |
|--|---|------------------------|---------------------|----------------|---------------------------------|
| Council & Legislative | \$204,250 | \$187,900.89 | \$16,349.11 | 92.00% | |
| | Council Honorarium (Budget - \$144,250 / Actual - \$123,228.76 - 85%) | | | | |
| | Council per diem - Budget - \$27,000 | | | | |
| | Council travel & subsistence - Budget - \$15,000/ Actual - \$21,274.08 - 142%) | | | | |
| | Council membership Conferences (Budget - \$14,000 / Actual - \$16.165.90 - 115%) | | | | |
| Administration | \$1,120,024 | \$1,117,721.94 | \$2,302.06 | 99.79% | Admin, Office, Computer, Assess |
| Police | \$1,305,850 | \$1,259,210.66 | \$46,639.34 | 96.43% | |
| | RCMP - Contract Billings (Budget - \$1,114,926 / Actual \$1,059,577.25 = 95%) | | | | |
| Fire | \$797,992 | \$702,791.01 | \$95,200.99 | 88.07% | |
| Disaster Services | \$17,114 | \$19,555.23 | -\$2,441.23 | 114.26% | |
| Bylaw Enforcement | \$182,130 | \$162,278.28 | \$19,851.72 | 89.10% | |
| Common Services | \$173,336 | \$153,029.58 | \$20,306.42 | 88.28% | Shop |
| Roads, Streets, Walks, Lights | \$1,720,629 | \$1,722,053.80 | -\$1,424.80 | 100.08% | |
| Airport | \$40,547 | \$24,611.24 | \$15,935.76 | 60.70% | |
| Water Supply & Distribution | \$2,823,535 | \$2,918,220.90 | -\$94,685.90 | 103.35% | |
| Sewer | \$681,482 | \$707,323.73 | -\$25,841.73 | 103.79% | |
| Garbage Collection & Disposal | \$839,783 | \$828,565.15 | \$11,217.85 | 98.66% | |
| FCSS | \$197,250 | \$197,250.50 | -\$0.50 | 100.00% | |
| Cemetery | \$66,671 | \$58,622.91 | \$8,048.09 | 87.93% | |
| Planning & Development | \$325,685 | \$235,004.97 | \$90,680.03 | 72.16% | |
| Comm Services -Handi Bus | \$20,000 | \$20,000.00 | \$0.00 | 100.00% | |
| Economic Development | \$549,016 | \$526,656.41 | \$22,359.59 | 95.93% | Ec Dev, BOT, HBC |
| Subdivison Land | \$51,210 | \$123,310.44 | -\$72,100.44 | 240.79% | sale of land transfer |
| Land, Housing & Rentals | \$40,520 | \$36,776.23 | \$3,743.77 | 90.76% | |
| Recreation - General | \$127,800 | \$120,408.95 | \$7,391.05 | 94.22% | |
| Recreation Programs | \$72,620 | \$71,265.22 | \$1,354.78 | 98.13% | |
| Facilities | \$2,218,663 | \$2,232,542.12 | -\$13,879.12 | 100.63% | |
| Culture | \$309,548 | \$313,685.85 | -\$4,137.85 | 101.34% | Library, Museum (new services) |
| Community Hall | \$102,157 | \$101,160.36 | \$996.64 | 99.02% | |
| Senior's Center | \$7,760 | \$4,223.08 | \$3,536.92 | 54.42% | |
| Parks | \$623,068 | \$586,995.50 | \$36,072.50 | 94.21% | |
| Operating Contingency | \$822,316 | \$1,077,786.00 | -\$255,470.00 | 131.07% | WTP Gross Recovery, Tran to Res |
| | WTP gross recovery - (\$250,000) (JE made at end of year prior to Audit) | | | | |
| | Available for Capital from 2017 Operating Budget for 2017 Capital Budget - \$992,316 (Water \$202,716 + Utility \$327,455 (sewer, waste, recycling) + Total Available for Capital - \$462,145) + Contingency - Utility - \$30,000 / Salaries - \$50,000 = \$1,072,316 | | | | |
| Requisitions | \$2,511,755 | \$2,511,754.84 | \$0.16 | 100.00% | |
| | ASFF (Budget - \$2,052,280 - Actual - \$2,052,280.08 - 100%) | | | | |
| | ASFF Separate School (Budget - \$169,113 - Actual - \$169,112.76 - 100%) | | | | |
| | County of Stettler Senior Lodges (Budget - \$290,362 - \$290,362 - 100% Actual) | | | | |
| Total Expense | \$17,952,711 | \$18,020,705.79 | -\$67,994.79 | 100.38% | |
| Surplus / Deficit | \$0 | \$5,622.93 | -\$5,622.93 | | |
| 2017 Total Salaries & Wages | \$5,442,020 | \$5,437,493.82 | \$4,526.18 | 99.92% | |
| 2017 Gas and Power | \$1,020,075 | \$1,039,549.61 | -\$19,474.61 | 101.91% | Lagoon Aeration Pump Addition |

Town of Stettler

2017 Reserves December 31, 2017 - Final Audit

| Capital Reserves | | 2014 | 2015 | 31-Dec-16 | 2017 Additions | 2017 Deletions | 31-Dec-17 |
|-------------------------------|----------------------------|--------------|----------------|----------------|----------------|----------------|---------------------|
| 4-15-00-00-12-700 | Office Equipment/Other | \$59,598.00 | \$32,986.03 | \$43,964.33 | \$26,900.00 | -\$14,195.65 | \$56,668.68 |
| 4-16-00-00-24-760 | Disaster Services | \$6,008.00 | \$6,008.00 | \$6,008.00 | | | \$6,008.00 |
| 4-16-00-00-31-760 | Chain Link Fence | \$9,646.00 | \$9,646.00 | \$9,646.00 | | | \$9,646.00 |
| 4-16-00-00-43-760 | Compost Bins/Pads | \$10,000.00 | \$2,880.20 | \$2,880.20 | | | \$2,880.20 |
| 4-16-00-00-56-760 | Cemetery | \$8,006.00 | \$8,006.40 | \$8,006.40 | | -\$5,509.00 | \$2,497.40 |
| 4-16-00-00-61-760 | GIS System | \$6,703.00 | \$6,703.29 | \$6,703.29 | | | \$6,703.29 |
| 4-16-00-01-23-760 | Fire Capital | \$150,299.00 | \$150,298.99 | \$150,298.99 | \$100,000.00 | | \$250,298.99 |
| 4-16-00-03-74-760 | Senior Centre | \$0.00 | \$0.00 | \$19,250.00 | | | \$19,250.00 |
| 4-16-00-01-31-760 | Common Service - Equipment | | \$20,000.00 | \$20,000.00 | | | \$20,000.00 |
| 4-16-00-01-37-760 | Drainage | \$29,582.00 | \$29,581.72 | \$29,581.72 | | | \$29,581.72 |
| 4-16-00-01-74-760 | Community Hall | \$13,963.00 | \$85,463.22 | \$85,463.22 | | -\$61,400.00 | \$24,063.22 |
| 4-16-00-01-77-760 | Campground Expansion | \$22,571.00 | \$34,570.89 | \$34,570.89 | | -\$13,584.68 | \$20,986.21 |
| 4-16-00-02-77-760 | ML Sport Park | \$6,586.00 | \$25,498.68 | \$16,418.68 | | | \$16,418.68 |
| 4-16-00-03-32-760 | Cemetery Road | \$150,000.00 | \$150,000.00 | \$150,000.00 | | | \$150,000.00 |
| 4-16-00-03-73-760 | Recreation Agreement | | \$385,300.00 | \$652,200.00 | | -\$652,200.00 | \$0.00 |
| 4-16-00-02-41-760 | WTP | | \$78,347.12 | \$30,698.18 | | | \$30,698.18 |
| 4-16-00-03-41-760 | Water Dispensing System | \$3,220.00 | \$3,220.28 | \$3,220.28 | | | \$3,220.28 |
| 4-16-00-01-42-760 | Sewer Capital (new 2017) | \$0.00 | \$0.00 | \$0.00 | \$13,900.00 | | \$13,900.00 |
| 4-16-00-05-77-760 | Downtown Park | \$27,474.00 | \$12,317.27 | \$0.00 | | | \$0.00 |
| 4-16-00-04-77-760 | Fishing Pier | \$17,193.00 | \$8,780.00 | \$8,780.00 | | | \$8,780.00 |
| 4-16-00-07-41-760 | East Industrial Loop Water | \$3,894.00 | \$3,893.82 | \$3,893.82 | | | \$3,893.82 |
| Total Capital Reserves | | \$524,743.00 | \$1,053,501.91 | \$1,281,584.00 | \$140,800.00 | -\$746,889.33 | \$675,494.67 |

| Operating Reserves | | 2014 | 2015 | 31-Dec-16 | 2017 Additions | 2017 Deletions | 31-Dec-17 |
|--------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4-15-00-00-21-700 | RCMP Criminal Records Fee | \$45,209.00 | \$47,722.61 | \$52,703.05 | \$4,714.22 | | \$57,417.27 |
| 4-15-00-00-23-700 | Rescue Unit | \$78,867.00 | \$88,750.23 | \$123,250.23 | \$2,752.12 | | \$126,002.35 |
| 4-15-00-00-31-700 | Land Farmed Site | \$7,650.00 | \$7,650.00 | \$7,650.00 | | | \$7,650.00 |
| 4-15-00-00-32-700 | Walking Path | \$76,335.00 | \$167,982.14 | \$167,982.14 | | -\$100,000.00 | \$67,982.14 |
| 4-15-00-00-43-700 | Landfill Site Maintenance | | \$3,000.00 | \$3,000.00 | | | \$3,000.00 |
| 4-15-00-00-42-700 | Sewer General | \$151,081.00 | \$0.00 | \$0.00 | | | \$0.00 |
| 4-15-00-00-56-700 | Perpetual Care Fund | \$53,999.00 | \$55,919.08 | \$60,584.08 | \$5,480.00 | | \$66,064.08 |
| 4-15-00-00-61-700 | West Stettler Planning | \$33,265.00 | \$3,746.93 | \$3,746.93 | | | \$3,746.93 |
| 4-15-00-00-64-700 | BOT - Community Events | \$11,000.00 | \$11,000.00 | \$11,000.00 | | | \$11,000.00 |
| 4-15-00-00-69-700 | Building Maintenance | \$24,200.00 | \$26,400.00 | \$28,600.00 | \$2,200.00 | | \$30,800.00 |
| 4-15-00-00-73-700 | SRC - Building Maintenance | \$15,868.00 | \$113,367.40 | \$49,689.92 | | -\$8,129.45 | \$41,560.47 |
| 4-15-00-00-74-700 | Culture (Community hall 2017) | \$75,000.00 | \$82,000.00 | \$97,000.00 | | -\$1,000.00 | \$96,000.00 |
| 4-15-00-00-97-700 | General | \$1,693,035.00 | \$1,336,489.68 | \$1,572,507.61 | \$390,000.00 | -\$342,085.10 | \$1,620,422.51 |
| 4-16-00-01-12-760 | Office Building | \$10,545.00 | \$7,825.15 | \$7,825.15 | | | \$7,825.15 |
| 4-15-00-01-21-700 | RCMP Contract | \$75,000.00 | \$230,000.00 | \$230,000.00 | | | \$230,000.00 |
| 4-15-00-01-23-700 | Fire - Telus Tower | | \$8,900.00 | \$8,900.00 | | -\$8,900.00 | \$0.00 |
| 4-15-00-01-31-700 | Salt Shed | | \$6,500.00 | \$6,500.00 | | -\$6,500.00 | \$0.00 |
| 4-15-00-01-32-700 | Street Light Replacement | \$19,260.00 | \$19,259.84 | \$35,769.84 | \$16,510.00 | | \$52,279.84 |
| 4-15-00-01-64-700 | Beautification | \$13,139.00 | \$13,138.98 | \$13,138.98 | | | \$13,138.98 |
| 4-15-00-01-41-700 | Coat Exterior Reservoir | \$40,000.00 | \$40,000.00 | \$40,000.00 | | | \$40,000.00 |
| 4-15-00-01-42-700 | Sewer Offsite | \$246,682.00 | \$246,682.00 | \$272,565.90 | | | \$272,565.90 |
| 4-15-00-01-61-700 | SE Industrial Plan | \$50,000.00 | \$50,000.00 | \$50,000.00 | | | \$50,000.00 |
| 4-15-00-01-66-700 | Land Development | \$934,974.00 | \$934,973.70 | \$1,081,152.70 | \$64,315.90 | | \$1,145,468.60 |
| 4-15-00-01-73-700 | Playground Program | \$3,000.00 | \$3,000.00 | \$3,000.00 | | | \$3,000.00 |
| 4-15-00-01-77-700 | Tree maintenance | \$2,950.00 | \$2,950.00 | \$2,950.00 | | | \$2,950.00 |

| | | | | | | | |
|--|--|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|
| 4-15-00-02-23-700 | Regional Squad Unit | \$3,692.00 | \$0.00 | \$0.00 | | | \$0.00 |
| 4-15-00-02-32-700 | Gravel | | | \$35,300.00 | | | \$35,300.00 |
| 4-15-00-02-61-700 | Cold lake Survey | \$20,000.00 | \$18,800.00 | \$13,250.00 | | | \$13,250.00 |
| 4-15-00-02-64-700 | BOT - Physician Recruitment | \$20,000.00 | \$0.00 | \$0.00 | | | \$0.00 |
| 4-15-00-02-73-700 | SRC Projector System | \$2,862.00 | \$2,712.06 | \$2,712.06 | | | \$2,712.06 |
| 4-15-00-02-77-700 | Community Orchard | \$2,800.00 | \$2,800.00 | \$2,800.00 | \$5,760.00 | | \$8,560.00 |
| 4-15-00-03-12-700 | ARB | \$6,000.00 | \$6,000.00 | \$6,000.00 | | | \$6,000.00 |
| 4-15-00-03-41-700 | WTS Operations | \$81,129.00 | \$81,129.09 | \$81,129.09 | | | \$81,129.09 |
| 4-15-00-03-64-700 | Parade Float | \$20,000.00 | \$0.00 | \$0.00 | | | \$0.00 |
| 4-15-00-03-77-700 | Memorial Park | \$4,864.00 | \$4,864.44 | \$4,864.44 | | | \$4,864.44 |
| 4-15-00-04-32-700 | Slurry Seal | \$23,434.00 | \$48,942.42 | \$48,942.42 | | | \$48,942.42 |
| 4-15-00-01-69-700 | Health Unit (new 2017) | \$0.00 | \$0.00 | \$0.00 | \$12,500.00 | | \$12,500.00 |
| 4-15-00-01-74-700 | Seniors HUB (new 2017) | \$0.00 | \$0.00 | \$0.00 | \$310.60 | | \$310.60 |
| 4-15-00-04-64-700 | Trade Show (new 2017) | \$0.00 | \$0.00 | \$0.00 | \$45,628.18 | | \$45,628.18 |
| 4-15-00-04-77-700 | In Memorium (new 2017) | \$0.00 | \$0.00 | \$0.00 | \$23,818.18 | | \$23,818.18 |
| 4-15-00-05-41-700 | Well Building | | \$25,000.00 | \$50,000.00 | | | \$50,000.00 |
| Total Operating Reserves | | \$3,845,840.00 | \$3,697,505.75 | \$4,174,514.54 | \$573,989.20 | -\$466,614.55 | \$4,281,889.19 |
| 4-15-00-00-98-700 | Utilities - Other | \$0.00 | \$491,432.86 | \$467,617.99 | \$373,579.93 | -\$421,547.23 | \$419,650.69 |
| 4-15-00-00-96-700 | Utilities - Water | \$0.00 | \$256,518.79 | \$441,033.82 | \$415,887.05 | -\$179,776.45 | \$677,144.42 |
| 4-15-00-00-95-700 | Contingency Reserve - Interim Budget - Available for Capital | \$0.00 | \$0.00 | \$240,478.60 | \$460,128.00 | -\$305,145.75 | \$395,460.85 |
| Total Interim Budget - Available for Capital (rates /tax) | | \$0.00 | \$747,951.65 | \$1,149,130.41 | \$1,249,594.98 | -\$906,469.43 | \$1,492,255.96 |
| Total Operating Reserves | | \$3,845,840.00 | \$4,445,457.40 | \$5,323,644.95 | \$1,823,584.18 | -\$1,373,083.98 | \$5,774,145.15 |
| Total Capital & Operating Reserves | | \$4,370,583.00 | \$5,498,959.31 | \$6,605,228.95 | \$1,964,384.18 | -\$2,119,973.31 | \$6,449,639.82 |

MEMORANDUM

TO: TOWN OF STETTLER COUNCIL

FROM: GREG SWITENKY
CAO

RE: ALBERTA CAPITAL FINANCE AUTHORITY

DATE: 2018 04 05

The Town has received the agenda for the Annual General Meeting of the Alberta Capital Finance Authority to be held on Wednesday, May 2nd, 2018 in Edmonton.

The Alberta Capital Finance Authority requires a resolution of Council appointing a person to represent and vote the Town's shares, if necessary.

It is customary practice to authorize CAO, Greg Switenky to attend the Annual General Meeting of the Alberta Capital Finance Authority. It was stated that the meeting usually includes a very topical, relevant and knowledgeable guest speaker. The luncheon also provides a worthwhile administrative networking opportunity.

Recommendation

That CAO Greg Switenky, or designee, be appointed to represent and vote the shares of the Town of Stettler at the Annual General Meeting of the Alberta Capital Finance Authority to be held on Wednesday, May 2nd, 2018 at 10:00 am in Edmonton at the Derrick Golf and Winter Club (3500-119 Street NW), Jasper Meeting Room.



April 3, 2018

**To the Shareholders of the
Alberta Capital Finance Authority**

Re: Annual General Meeting

Enclosed is the agenda for the Annual General Meeting (AGM) of the Alberta Capital Finance Authority (ACFA) to be held on **Wednesday, May 2, 2018** together with a copy of the minutes of the AGM held on May 4, 2017.

In accordance with ACFA's [General Bylaws](#), nominations from the floor regarding the **Class "B"** elections will not be accepted. Please see the [Nomination Notification page \(attached\)](#) for instructions on submitting a nomination prior to the AGM.

In order to plan for the luncheon to be held in conjunction with the 2018 AGM, please complete the attached [Confirmation of Attendance form](#) and return via e-mail to rachel.anderson@gov.ab.ca. To assist in making arrangements for meal service and seating it is essential that ACFA receive your attendance confirmation by **April 16, 2018**.

Please complete the attached form **only** if a representative of your Council or Board will be attending the AGM. Thank you for your attention to this matter.

Yours truly,

Rachel Anderson
Corporate Secretary

Attachments



April 3, 2018

**To the Shareholders of the
Alberta Capital Finance Authority**

Re: Annual General Meeting

The Annual General Meeting and luncheon of the shareholders of the Alberta Capital Finance Authority will be held on **Wednesday, May 2, 2018 commencing at 10:00 a.m.** at the Derrick Golf and Winter Club, 3500 – 119 Street NW, Edmonton (Jasper meeting room) with the luncheon to begin at 12:00 p.m.

Agenda

1. Introduction of Board of Directors and Officers.
2. Approval of minutes of the last Annual General Meeting.
3. Chair's report.
4. Presentation of ACFA's audited financial statements for 2017.
5. Group meetings of each shareholder class (**Election of Class "B" director**).
6. Guest Speaker – David Oh
7. Other Business.

With respect to item 5 of the Agenda (Election of Class “B” director), the present elected directors are:

- Ed Gibbons** **Representing Class "C" shareholders – Cities**
- Kim Craig** **Representing Class "D" shareholders – Towns and Villages**
- Ron Ritter** **Representing Class "E" shareholders – Education authorities (includes school districts and divisions, colleges, technical institutes, universities and Northland School Division)**

Class "B" shareholders will be electing a representative to the Board of Directors of the Alberta Capital Finance Authority this year. Tracy Anderson, incumbent Class “B” Director indicated she will not be standing for re-election. Nominations for Class “B” Director will be accepted until **April 25, 2018.** To establish eligibility to vote, please designate a representative of your shareholder class to vote at the Annual General Meeting by complying with 4.8(a) of the *General Bylaws of the Alberta Capital Finance Authority*, which reads, in part, as follows:

“... a shareholder shall attend a meeting of the shareholders by a person appointed as its authorized representative by delivering to the Corporation, no later than 3 business days immediately preceding the meeting, notice of the bylaw, resolution or other authority of the governing body of the shareholder (whether the governing body is a council, board of governors, board of directors or other similar body, and including any administrator or other person appointed by law to act for an on behalf of the body) appointing the individual as its authorized representative.”

Please forward via email to the undersigned, as soon as possible (no later than **Friday, April 27**) a copy of your bylaw, resolution or other authority of the governing body of the shareholder designating the name and/or title of the person eligible to vote the share(s) of the shareholder at the Annual General Meeting. Suggested wording is as follows:

That _____, or designee, be appointed to represent and vote the shares of the _____ at the Annual General Meeting of the Alberta Capital Finance Authority to be held on May 2, 2018 in Edmonton, Alberta.

Yours truly,

Rachel Anderson
Corporate Secretary

CONFIRMATION OF ATTENDANCE

ANNUAL GENERAL MEETING

OF THE

ALBERTA CAPITAL FINANCE AUTHORITY

TO BE HELD ON

Wednesday, May 2nd, 2018

AT THE

DERRICK GOLF AND WINTER CLUB
Jasper Meeting Room

3500 – 119 STREET EDMONTON, ALBERTA T6J 5P5

COMMENCING AT 10:00 A.M.

NAME: _____

REPRESENTING: _____
(SHAREHOLDER I.E. CITY, TOWN, COUNTY, SCHOOL DISTRICT, ETC.)

DIETARY RESTRICTIONS: _____
(i.e. dairy allergy, vegetarian, etc.)

KINDLY RETURN TO:

ALBERTA CAPITAL FINANCE AUTHORITY
EMAIL: RACHEL.ANDERSON@GOV.AB.CA

PLEASE CONFIRM ATTENDANCE BY APRIL 16, 2018

ALBERTA CAPITAL FINANCE AUTHORITY

ELECTION NOTICE TO

CLASS "B"

SHAREHOLDERS

This year Class "B" shareholders will be required to elect a Director to the Board of Directors of the Alberta Capital Finance Authority.

The Corporate Secretary requires Nomination Notification **5 business days prior** to the Annual General Meeting. The deadline for receiving the nomination is **April 25, 2018.**

Note: see [Nomination Notification](#) instructions (attached)

**PLEASE NOTE THE ANNUAL GENERAL MEETING WILL
BE HELD AT 10:00 A.M. PRIOR TO THE LUNCHEON.**

Sample wording for Nomination Notification (below). Copy and paste the nomination wording onto your own letterhead. Ensure the individual nominating the person to be a representative of their class prints their name, title and name of shareholder group (i.e. University of xxxx, City of xxxx) and signs the nomination form on the signature line.

Nomination Notification

We hereby nominate _____ for election to the Board of Directors by the Class “B” shareholders at the Alberta Capital Finance Authority Annual General Meeting held on Wednesday, May 2, 2018.

Signature

Name: _____

Shareholder: _____

Note: **A nomination from a shareholder of the class being nominated** shall be submitted to the Alberta Capital Finance Authority no later than **5 business days** immediately preceding the Annual General Meeting. The deadline for nominations is **April 25, 2018**. **NOMINATIONS FROM THE FLOOR BY SHAREHOLDERS ARE NO LONGER ACCEPTED, AS PER THE GENERAL BYLAWS.** Nominations can be submitted via email directly to the Corporate Secretary at rachel.anderson@gov.ab.ca. The Corporate Secretary will acknowledge via e-mail that the nomination has been received. Thank you.

Dates to Remember:

Confirmation of Attendance as soon as possible - no later than **April 16, 2018**

Nomination Notification as soon as possible - no later than **April 25, 2018**

Designation of Eligibility to Vote as soon as possible - no later than **April 27, 2018**

MEMORANDUM

Date: April 13, 2018
To: Greg Switenky
CAO
From: Melissa Robbins
Director of Operational Services
Re: Water Reservoir Pump

Background:

The water reservoir has two pumps that maintain water pressure in the central to east side of town. It was noticed during the last few months that one of the pumps was losing capacity. We arranged for an inspection of both pumps, and the one pump needs to be rebuilt or replaced.

Request for Pricing:

Quotes were obtained to rebuild the pump, but because of its age; parts are difficult to find (if at all). The estimated price for a rebuild (although not definitive) was \$15,000.

Pricing from two companies was obtained to replace the pump.

| | |
|-------------------------|---|
| Chamco Industries | \$28,187.00 |
| Superior Pump and Motor | \$24,815.00 (price has some conditions) |

Add a contingency to cover unexpected costs of \$2000.00.

Chamco has been to site to review the work, but Superior did not and therefore has some qualifications in the quote, which may end up with final pricing closer to Chamco. Chamco also currently services all the pumps in town and would be the preferred contractor to complete the work.

Recommendation:

Administration respectfully recommends that Town of Stettler Council approves proceeding with Chamco Industries to replace the pump at the water reservoir with a budget of \$30,187.00 excluding gst, financed through the 2018 Capital Budget.

**TOWN OF STETTLER
BANK RECONCILIATION
AS OF MARCH 31, 2018**

| | | |
|---|-----------|---------------------|
| Net Balance at End of Previous Month | \$ | 6,686,862.70 |
| ADD: General Receipts (summarized below) | | 925,998.82 |
| Interest Earned | | 9,694.90 |
| Investments Matured | | - |
| SUBTOTAL | | 7,622,556.42 |
| LESS: General Disbursements | | 1,683,812.62 |
| Payroll | | 376,572.40 |
| Investments | | - |
| Debenture Payments | | 207,588.19 |
| Returned Cheques | | 2,229.45 |
| Bank Charges | | 846.39 |
| SUBTOTAL | | 2,271,049.05 |
| NET BALANCE AT END OF CURRENT MONTH (General Ledger) | \$ | 5,351,507.37 |
| Balance at End of Month - Bank | | 5,601,291.92 |
| ADD: Outstanding Deposits | | 13,844.28 |
| LESS: Outstanding Cheques | | 263,628.83 |
| NET BALANCE AT END OF CURRENT MONTH (Bank) | \$ | 5,351,507.37 |
| INVESTMENTS: | | |
| \$U.S. Money Market Account | | - |
| SUBTOTAL | | - |
| TOTAL CASH ON HAND AND ON DEPOSIT | \$ | 5,351,507.37 |

THIS STATEMENT SUBMITTED TO COUNCIL THIS 17th DAY OF APRIL 2018

MAYOR

ASSISTANT CAO

| GENERAL RECEIPTS SUMMARY | | |
|--------------------------|-------------------|---------|
| Tax | AR | 240,740 |
| Utility | AR | 257,373 |
| SMRWSC | Water | 64,148 |
| Hiway 12/21 | Water | 26,830 |
| Alta Gas | Franchise | 97,960 |
| ATCO | Franchise | 59,583 |
| Board of Trade | Pheasant Festival | 9,384 |
| Health Unit | Rental | 15,652 |
| Library | Salary Repay | 24,947 |
| Board of Trade | Salary Repay | 0 |
| County of Stettler | Fire Calls | 7,853 |
| Library | Rental | 0 |
| Board of Trade | Trade Show | 10,070 |
| | | 0 |
| | | 0 |
| Other | | 111,459 |
| | Total | 925,999 |

| | | | | |
|-------------|-------|------|---------------|---------|
| Ranges: | From: | To: | From: | To: |
| Vendor ID | First | Last | Chequebook ID | GENERAL |
| Vendor Name | First | Last | Cheque Number | 72708 |
| Cheque Date | First | Last | | 72723 |

Sorted By: Cheque Number

Distribution Types Included:All

| Vendor Name | Cheque Number | Cheque Date | Cheque Amount |
|--------------------------------|----------------|----------------|---------------|
| Alberta One-Call Corporation | 72708 | 2018-04-06 | \$37.80 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| March 1st Calls | IN140210 | \$37.80 | |
| ----- | | | |
| AMSC Insurance Services Ltd. | 72709 | 2018-04-06 | \$3,365.00 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Council & Firefighter Premium | 2018VFIS-144 | \$3,365.00 | |
| ----- | | | |
| APEX Supplementary Pension Pla | 72710 | 2018-04-06 | \$374.85 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Sub Pension Plant Remit | PP07-18 | \$374.85 | |
| ----- | | | |
| Arctec Alloys Limited | 72711 | 2018-04-06 | \$344.03 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Shop Supplies Welding Rods | INV0020318 | \$344.03 | |
| ----- | | | |
| Bagshaw Electric Ltd. | 72712 | 2018-04-06 | \$1,884.68 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Fire Joint Covers | 283041 | \$2.93 | |
| WTP Repair Pumps | 20376A | \$1,541.02 | |
| Sewer East End Lift Repair Pum | 20337A | \$78.23 | |
| Com Hall Annual Fire Alarm Ins | 20366A | \$262.50 | |
| ----- | | | |
| Canadian Union of Public Emplo | 72713 | 2018-04-06 | \$437.50 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Union Dues | PP07-18 | \$437.50 | |
| ----- | | | |
| Corner Appliance Service | 72714 | 2018-04-06 | \$246.89 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Shop Ice Machine | 2018.03.20 | \$246.89 | |
| ----- | | | |
| Distribution Now | 72715 | 2018-04-06 | \$93.14 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Fire Joint Safety Supplies | 911965697 | \$93.14 | |
| ----- | | | |
| IJD Inspections Ltd. | 72716 | 2018-04-06 | \$156.00 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| P&D Electrical Permit | ST18-026E | \$156.00 | |

| Vendor Name | Cheque Number | Cheque Date | Cheque Amount |
|--------------------------------|----------------|----------------|---------------|
| Lambourne Enviromental Ltd. | 72717 | 2018-04-06 | \$2,047.50 |
| Invoice Description | Invoice Number | Invoice Amount | |
| WTP Waste Pond Sludge Survey | 2134 | \$2,047.50 | |
| National Pressure | 72718 | 2018-04-06 | \$1,107.44 |
| Invoice Description | Invoice Number | Invoice Amount | |
| Trans Pressure Pump #80 | 1602136 | \$876.02 | |
| Trans Valves & Packing #80 | 1602159 | \$231.42 | |
| Newcap Radio | 72719 | 2018-04-06 | \$546.00 |
| Invoice Description | Invoice Number | Invoice Amount | |
| Misc Dept Advertising | 242243-3 | \$546.00 | |
| QM Contracting | 72720 | 2018-04-06 | \$1,575.00 |
| Invoice Description | Invoice Number | Invoice Amount | |
| Wtr Trns Mar Water Meter Reade | 746141 | \$1,575.00 | |
| Receiver General for Canada | 72721 | 2018-04-06 | \$53,849.30 |
| Invoice Description | Invoice Number | Invoice Amount | |
| Town Tax Remittance | PP07-18 | \$45,980.81 | |
| Town Tax Remittance | PP07-18. | \$6,503.57 | |
| BOT Tax Remittance | PP07-18.BOT | \$1,364.92 | |
| Stielow Canada Inc. | 72722 | 2018-04-06 | \$271.82 |
| Invoice Description | Invoice Number | Invoice Amount | |
| Office Postage Machine Ink | 77277 | \$271.82 | |
| Work Authority | 72723 | 2018-04-06 | \$498.75 |
| Invoice Description | Invoice Number | Invoice Amount | |
| Fire Joint Protective Clothing | 6Q01147476 | \$498.75 | |
| Total Cheques | | | \$66,835.70 |

| | | | | |
|-------------|------------|------------|-----------------------|---------|
| Ranges: | From: | To: | From: | To: |
| Vendor ID | First | Last | Chequebook ID GENERAL | GENERAL |
| Vendor Name | First | Last | Cheque Number First | Last |
| Cheque Date | 2018-04-10 | 2018-04-10 | | |

Sorted By: Cheque Number

Distribution Types Included:All

| Vendor Name | Cheque Number | Cheque Date | Cheque Amount |
|--------------------------------|---------------|----------------|----------------|
| Barnes, Roger | EFT0000143 | 2018-04-10 | \$25.00 |
| ----- | | | |
| Invoice Description | | Invoice Number | Invoice Amount |
| ----- | | | |
| SRC Apr Phone Allowance | | 2018.04.01 | \$25.00 |
| ----- | | | |
| Canadian Red Cross | EFT0000144 | 2018-04-10 | \$120.00 |
| ----- | | | |
| Invoice Description | | Invoice Number | Invoice Amount |
| ----- | | | |
| Pool Programs Certification Fe | | CRC-046521 | \$120.00 |
| ----- | | | |
| Dean's Machine Inc. | EFT0000145 | 2018-04-10 | \$2,207.79 |
| ----- | | | |
| Invoice Description | | Invoice Number | Invoice Amount |
| ----- | | | |
| Trans Build & Install Bushing | | 40855 | \$866.62 |
| Trans Build Skid Shoes #39 | | 40909 | \$579.60 |
| Trans Build Pin #42A | | 40928 | \$604.07 |
| Water Trans Nozzle | | 40937 | \$157.50 |
| ----- | | | |
| Dodd, Sonia | EFT0000146 | 2018-04-10 | \$25.00 |
| ----- | | | |
| Invoice Description | | Invoice Number | Invoice Amount |
| ----- | | | |
| Pool Apr Phone Allowance | | 2018.04.01 | \$25.00 |
| ----- | | | |
| Freightliner of Red Deer Inc. | EFT0000147 | 2018-04-10 | \$1,841.17 |
| ----- | | | |
| Invoice Description | | Invoice Number | Invoice Amount |
| ----- | | | |
| Trans Grill Bracket #2 | | 416844 | \$524.48 |
| Water TRans Injector & Seals#3 | | 417136 | \$1,316.69 |
| ----- | | | |
| Gerlitz, Steven | EFT0000148 | 2018-04-10 | \$200.00 |
| ----- | | | |
| Invoice Description | | Invoice Number | Invoice Amount |
| ----- | | | |
| Admin - Oct phone/telephone | | 2017.10.01 | \$100.00 |
| Admin/Office Apr Phn/Trl Allow | | 2018.04.01 | \$100.00 |
| ----- | | | |
| Graham, Leann | EFT0000149 | 2018-04-10 | \$175.00 |
| ----- | | | |
| Invoice Description | | Invoice Number | Invoice Amount |
| ----- | | | |
| P&D Apr Phone&Travel Allowance | | 2018.04.01 | \$175.00 |
| ----- | | | |
| GT Hydraulic & Bearing | EFT0000150 | 2018-04-10 | \$2,155.06 |
| ----- | | | |
| Invoice Description | | Invoice Number | Invoice Amount |
| ----- | | | |
| Misc Depts Repair Parts | | 000-294610 | \$1,161.59 |
| Parks/Trans/Water Ass Filters | | 000-294991 | \$414.34 |
| Water Trans Wand Line | | 000-294624 | \$500.22 |
| Water Trans Coolant Hose #3 | | 000-295680 | \$78.91 |

| Vendor Name | Cheque Number | Cheque Date | Cheque Amount |
|--------------------------------|----------------|----------------|---------------|
| Howe, Graham | EFT0000151 | 2018-04-10 | \$25.00 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| SRC/Cemetery Apr Phone Allow | 2018.04.01 | \$25.00 | |
| ----- | | | |
| Jen Express | EFT0000152 | 2018-04-10 | \$336.28 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Trans Freight | 12241 | \$57.67 | |
| Shop & Trans Freight | 12293 | \$278.61 | |
| ----- | | | |
| Smith, Charleen | EFT0000153 | 2018-04-10 | \$20.00 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Admin Reimburse Travel | 2018.04.03 | \$20.00 | |
| ----- | | | |
| Stormoen, Angela | EFT0000154 | 2018-04-10 | \$175.00 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| P&D Apr Phone & Travel Allow | 2018.04.01 | \$175.00 | |
| ----- | | | |
| Switenky, Greg | EFT0000155 | 2018-04-10 | \$370.00 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Admn/Office Apr Phn/Trvl Allow | 2018.04.01 | \$370.00 | |
| ----- | | | |
| Total Cheques | | | \$7,675.30 |
| | | | ----- |

| | | | | |
|-------------|-------|------|---------------|---------|
| Ranges: | From: | To: | From: | To: |
| Vendor ID | First | Last | Chequebook ID | GENERAL |
| Vendor Name | First | Last | Cheque Number | 72724 |
| Cheque Date | First | Last | | 72736 |

Sorted By: Cheque Number

Distribution Types Included:All

| Vendor Name | Cheque Number | Cheque Date | Cheque Amount |
|--------------------------------|----------------|----------------|---------------|
| Campbell, Al | 72724 | 2018-04-13 | \$362.50 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Council Travel & Subsistence | 2018.03.26 | \$362.50 | |
| ----- | | | |
| County of Stettler | 72725 | 2018-04-13 | \$26.69 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Waterr 2017 True-up | 2018.04.10 | \$26.69 | |
| ----- | | | |
| GFOA Alberta Chapter | 72726 | 2018-04-13 | \$128.10 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Admin 2018 Membership Fees | 3842 | \$128.10 | |
| ----- | | | |
| Heartland Glass Ltd. | 72727 | 2018-04-13 | \$77.28 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| SRC 16 Dogging Keys | 102716 | \$77.28 | |
| ----- | | | |
| Heartland Overdoor | 72728 | 2018-04-13 | \$12,719.19 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| SRC Ssteel Roll up Door & Mate | 2018-015 | \$12,719.19 | |
| ----- | | | |
| Highway 12/21 Water Services C | 72729 | 2018-04-13 | \$10,170.40 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Water 2017 True-up | 2018.04.10 | \$10,170.40 | |
| ----- | | | |
| Schwartz Home Building Centre | 72730 | 2018-04-13 | \$58.35 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Shop Padlock & Hinge | 684168 | \$20.38 | |
| Wtr Trms Door Weatherstripping | 684976 | \$17.00 | |
| Campground Shower Repair | 684515 | \$39.85 | |
| ----- | | | |
| Shirley McClellan Regional Wat | 72731 | 2018-04-13 | \$38,932.91 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| Metered Water 2017 True-up | 2017.04.10 | \$38,932.91 | |
| ----- | | | |
| Sobeys Captial Inc. | 72732 | 2018-04-13 | \$142.67 |
| ----- | | | |
| Invoice Description | Invoice Number | Invoice Amount | |
| P&L/Fitness/Pool Supplies | 2090047 | \$142.67 | |

| Vendor Name | Cheque Number | Cheque Date | Cheque Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|----------------|----------------|---------------|---------------------|----------------|----------------|--------------------------------|-------------|-------------|---------------------------|--------|----------|------------------------------|--------|----------|-------------------|--------|---------|----------------------|--------|---------|-----------------------------|--------|---------|--------------------------------|--------|--------|---------------------------|--------|---------|---------------------------|--------|---------|--------------------------|--------|---------|
| Stettler Home Hardware | 72733 | 2018-04-13 | \$377.38 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Invoice Description</th> <th>Invoice Number</th> <th>Invoice Amount</th> </tr> </thead> <tbody> <tr> <td>Office 4 Bottles of Water</td> <td>112036</td> <td>\$21.00</td> </tr> <tr> <td>Trans Cleaners</td> <td>112096</td> <td>\$9.11</td> </tr> <tr> <td>P&L Alberta & Canada Flags</td> <td>111919</td> <td>\$100.78</td> </tr> <tr> <td>P&L Banner Dowels</td> <td>111897</td> <td>\$44.12</td> </tr> <tr> <td>SRC Janitor Supplies</td> <td>112080</td> <td>\$18.86</td> </tr> <tr> <td>Campground Repair Materials</td> <td>111895</td> <td>\$10.48</td> </tr> <tr> <td>Campground Shower Repair Parts</td> <td>111916</td> <td>\$2.93</td> </tr> <tr> <td>Campground Shower Repairs</td> <td>111923</td> <td>\$70.83</td> </tr> <tr> <td>Campground Bathroom Paint</td> <td>111947</td> <td>\$83.97</td> </tr> <tr> <td>Campground Shower Repair</td> <td>112002</td> <td>\$15.30</td> </tr> </tbody> </table> | | | | Invoice Description | Invoice Number | Invoice Amount | Office 4 Bottles of Water | 112036 | \$21.00 | Trans Cleaners | 112096 | \$9.11 | P&L Alberta & Canada Flags | 111919 | \$100.78 | P&L Banner Dowels | 111897 | \$44.12 | SRC Janitor Supplies | 112080 | \$18.86 | Campground Repair Materials | 111895 | \$10.48 | Campground Shower Repair Parts | 111916 | \$2.93 | Campground Shower Repairs | 111923 | \$70.83 | Campground Bathroom Paint | 111947 | \$83.97 | Campground Shower Repair | 112002 | \$15.30 |
| Invoice Description | Invoice Number | Invoice Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Office 4 Bottles of Water | 112036 | \$21.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Trans Cleaners | 112096 | \$9.11 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| P&L Alberta & Canada Flags | 111919 | \$100.78 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| P&L Banner Dowels | 111897 | \$44.12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SRC Janitor Supplies | 112080 | \$18.86 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Campground Repair Materials | 111895 | \$10.48 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Campground Shower Repair Parts | 111916 | \$2.93 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Campground Shower Repairs | 111923 | \$70.83 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Campground Bathroom Paint | 111947 | \$83.97 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Campground Shower Repair | 112002 | \$15.30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Stettler Registry Services Ltd | 72734 | 2018-04-13 | \$624.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Invoice Description</th> <th>Invoice Number</th> <th>Invoice Amount</th> </tr> </thead> <tbody> <tr> <td>Admin Tax Recovery Search Name</td> <td>13997</td> <td>\$198.00</td> </tr> <tr> <td>Admin Tax Recovery Search</td> <td>13998</td> <td>\$176.00</td> </tr> <tr> <td>Admin 2018 Tax Recovery Lien</td> <td>14003</td> <td>\$250.00</td> </tr> </tbody> </table> | | | | Invoice Description | Invoice Number | Invoice Amount | Admin Tax Recovery Search Name | 13997 | \$198.00 | Admin Tax Recovery Search | 13998 | \$176.00 | Admin 2018 Tax Recovery Lien | 14003 | \$250.00 | | | | | | | | | | | | | | | | | | | | | |
| Invoice Description | Invoice Number | Invoice Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Admin Tax Recovery Search Name | 13997 | \$198.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Admin Tax Recovery Search | 13998 | \$176.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Admin 2018 Tax Recovery Lien | 14003 | \$250.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Stettler Waste Management | 72735 | 2018-04-13 | \$92,256.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Invoice Description</th> <th>Invoice Number</th> <th>Invoice Amount</th> </tr> </thead> <tbody> <tr> <td>2018 1st Qtr Requisition</td> <td>SWM-0001049</td> <td>\$92,256.00</td> </tr> </tbody> </table> | | | | Invoice Description | Invoice Number | Invoice Amount | 2018 1st Qtr Requisition | SWM-0001049 | \$92,256.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Invoice Description | Invoice Number | Invoice Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2018 1st Qtr Requisition | SWM-0001049 | \$92,256.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Yellow Pages | 72736 | 2018-04-13 | \$52.87 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Invoice Description</th> <th>Invoice Number</th> <th>Invoice Amount</th> </tr> </thead> <tbody> <tr> <td>Office Mar Directory Advertisi</td> <td>18-5702576</td> <td>\$52.87</td> </tr> </tbody> </table> | | | | Invoice Description | Invoice Number | Invoice Amount | Office Mar Directory Advertisi | 18-5702576 | \$52.87 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Invoice Description | Invoice Number | Invoice Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Office Mar Directory Advertisi | 18-5702576 | \$52.87 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Cheques | | | \$155,928.34 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

April 17
Council

The regular meeting of the Parkland Regional Library Board was called to order at 1:03 p.m. on Thursday, February 22, 2018 in the PRL Board Room, Lacombe.

Present: Debra Smith (Board Chair), Jason Alderson, Deborah Cryderman, Dana Depalme, Darlene Dushanek, Colleen Ebden, Jeanny Fisher, Elaine Fossen, Roger Gaetzman, Kerry Kelm for Sandy Gamble, Bruce Gartside, Barb Gilliat, Bob Green, Jeanette Herle, Tim Hoven, Cora Knutson, Gord Lawlor, Stephen Levy, Josephine Mckenzie, Blair Morton, Leah Nelson, Roger Nichols, Corby Parsons, Norma Penney, Rosella Peterman, Teresa Rilling, Chris Ross, Heather Ryan, Mike Yargeau for Sharolyn Sánchez, Janine Stannard, Sonia Temple, Patricia Toone, Cindy Trautman, Nancy Hartford for Doug Weir, Shailen Weselak, Sharon Williamson, Bill Windsor, Ann Zacharias

With regrets: Kevin Ferguson, Ray Olfert, Bill Rock, Les Stuber, Leonard Thompson,

Absent: Jackie AlMBERG, Jarred Booth, Jacqueline Boulet, Amber Griffith, Dannie Hill, Trudy Kilner, Lonnie Kozlinski, Dana Kreibitz, Brenda McDermott, Duncan Milne, Rick Pankiw, Megan Patten, Terilyn Paulgaard

Staff: Ron Sheppard, Anna Alexander, Donna Williams, Colleen Schalm, Tim Spark

Call to Order

Meeting called to order at 1:03 p.m. by Smith.
Smith welcomed everyone and asked everyone to introduce themselves.

1.1.1. Agenda

1.1.1.2 Adoption of the Agenda

Motion by Green, seconded by Rilling to accept the agenda as presented.

CARRIED UNANIMOUSLY
PRL 13/2017-18

1.1.2 Approval of minutes

Motion by Stannard, seconded by Ebden, to approve the minutes of the November 9, 2017 meeting as presented.

CARRIED UNANIMOUSLY
PRL 14/2017-18

Kerry Kelm, Tim Hoven, Corby Parsons entered the meeting at 1:08 p.m.

1.3 Business arising from the minutes of November 9, 2017

Smith asked if there was any business arising from the minutes. Nothing was brought forward.

Josephine McKenzie entered the meeting at 1:10 p.m.

2. Consent Agenda

Smith explained the consent agenda and asked if there was any business arising from the consent agenda.

A motion to approve the consent agenda as presented was made by Gartside, seconded by Levy.

CARRIED UNANIMOUSLY
PRL 15/2017-18

Shailen Weselak entered the meeting at 1:15 p.m.

3. Board Education: Deb Smith and Ron Sheppard

Smith gave an orientation on library services and the services offered by Parkland. Sheppard did a presentation on the money flow and a review of how funding works for both municipal libraries and regional library systems.

4. Items for Action/Information

4.1 Staff Long Service Awards

Smith explained that according to PRL's *Human Resource Manual*, "employees will be recognized with a monetary reward for long service with Parkland Regional Library". A pin and a monetary award is provided to staff. Long service awards for 2018 were presented to:

- Donna Williams – 20 years – pin and a \$1,500 cheque
- Wendy Crews – 20 years – pin and a \$1,500 cheque
- Rhonda O'Neill – 5 years – pin and a \$100 cheque

Smith presented Williams, Crews, and O'Neill with their awards.

Crews and O'Neill left the meeting at 1:55 p.m.

4.2 2017 Performance Measures

Sheppard reviewed the 2017 Annual Report. Each year the PRL Board is required to approve Parkland Regional Library's annual report for submission to Municipal Affairs.

Sheppard reported that there is a slow decline in number of items ordered and catalogued. eContent has increased. The interlibrary loan volume has increased. Parkland now has 3 delivery vans instead of 2, and PRL has hired a part-time staff member to help with the sorting of the materials. The number of cardholders has increased, and this could be due to a number of member libraries that now have free library cards.

Motion by Stannard, seconded by Herle, that the Parkland Regional Library approves the 2017 Annual Report of Public Library Systems in Alberta as presented.

CARRIED UNANIMOUSLY
PRL 16/2017-18

4.3 Election of Chair

4.3a Policy

Sheppard reported that Smith’s nomination as Chair last November was invalid. Smith has already served for the 6 years allowed under policy. Three options were identified to rectify this situation. They are:

- 1. the board suspend the policy.
- 2. revise the policy to remove the limiting number of terms.
- 3. board elects a new chair.

The current policy reads:

Elect one of its number as chairperson at the organizational meeting each year. The term of office of the Parkland Regional Library Board Chair is limited to six years.

At the December 7, 2017 Executive Committee meeting, PRL’s Executive Committee made the following motion:

Motion by Green to recommend the policy be changed and rescind the limitation of terms to be elected.

CARRIED

Even if the board changed the policy to remove the number of terms, a new election needed to take place because the election in November was invalid due to Parkland’s policy.

A suggestion was made by Hoven to rescind the policy for this year only because a change in the position would be good. After some discussion the following motion was made.

Motion by Lawlor, seconded by Levy, to rescind the limit on how many years a board member can serve as board chair so that PRL Board policy 22.9 will now read that the board will: “Elect one of its members as chairperson at the organizational meeting each year.”

CARRIED 3 OPPOSED
PRL 17/2017-18

4.3.b Election

Smith turned the meeting over to Sheppard. Sheppard asked for nominations from the floor for the position of Board Chair. Herle nominated Debra Smith. Sheppard asked for other nominations a second time, and asked a third time for nominations.

Motion by Green that nominations cease, seconded by Levy.

CARRIED UNANIMOUSLY
PRL 18/2017-18

Smith became Board Chair by acclamation. Smith accepted the position and resumed the duty of chair.

4.4 Composition of Executive Committee

Under the Alberta Libraries Act, system boards may establish an Executive Committee with up to ten members. Based on Clause 7.4 of the Parkland Regional Library Master Agreement with the municipalities:

Members of the Executive Committee shall be selected on a geographic basis. Such selection shall be made by PRL Board members representing that geographic area.

By policy PRL granted municipalities with populations over 15,000 an automatic seat on the Executive Committee. Clause 2.5.6 of PRL's policy stated:

2.5.6 PRL's Executive Committee will have a maximum of ten members as allowed for by The Libraries Regulations. The Board Chairperson accounts for one seat on the committee. All municipalities with a population of 15,000 or more will automatically get a seat on the Executive Committee. The remaining seats will be assigned based on a combination of geographical location and population.

Red Deer County and the City of Camrose qualified for automatic Executive Committee seats. A few years ago, the Alberta Libraries Act required that municipalities with populations of 15,000 or over get a seat automatically on regional system executive committees. This requirement was removed because of the growth of many municipal populations.

Included in the package were two revised versions of the electoral boundary list. A copy of the list used at the November 2017 meeting to appoint the executive was also included.

The following new policy was proposed.

2.5.6 PRL's Executive Committee will have a maximum of ten members as allowed for by The Libraries Regulations. The Board Chairperson accounts for one seat on the committee. The remaining seats will be assigned based on a combination of geographical location and population.

Motion by Levy, seconded by Green, to amend PRL's policy 2.5.6 to read: *PRL's Executive Committee will have a maximum of ten members as allowed for by The Libraries Regulations. The Board Chairperson accounts for one seat on the committee. The remaining seats will be assigned based on a combination of geographical location and population.*

CARRIED UNANIMOUSLY
PRL 19/2017-18

The Executive Committee made a motion at the January 25 meeting to recommend to the board to use the Composition of the Executive Committee Scenario 1.

After some discussion, it was decided to use Scenario 1 but move Olds to electoral district 9, and move Sundre to electoral district 4.

Motion by Stannard, seconded by Kelm, to use Scenario 1 as amended with Olds in group 9 and Sundre in group 4, for the purpose of assigning municipal members to electoral districts for the purpose of electing members to Parkland's Executive Committee.

CARRIED 2 OPPOSED
PRL 20/2017-18

4.5 Parkland's Strategic Plan – Colleen Schalm

Parkland Regional Library is required to submit a plan of service every three years. Parkland's current strategic plan expires in 2018 and a new plan for 2019-2021 must be submitted this year. After a consultation process, the Executive Committee identified four strategic priorities. The priorities are:

1. Libraries will have a strong and supportive relationship with local and provincial governments that recognize the value of public libraries and prioritize public library service.
2. Municipalities will have sustainable and effective library service.
3. Parkland Regional Library member municipalities will have an effective and responsive system board.
4. Parkland residents will have a greater awareness of the public library and regard public libraries as an essential part of their communities.

The current strategic plan was developed from these priorities. The plan was very ambitious with four principle goals supported by fourteen outcomes. It is the opinion of the Executive Committee and management that the needs have not changed and that all four goals are still relevant. The PLSB informed Sheppard that the plan can be extended but a needs assessment must be done to meet legislative requirements. To continue working towards the four goals in the current plan, the most expedient needs assessment process would be a questionnaire to stakeholders asking for input on whether the needs identified in 2015 are still relevant. Kim Ghostkeeper, a Community Development Officer with Alberta Culture and Tourism is willing to work with PRL again on the new needs assessment process.

Motion by Green, seconded by Trautman, to conduct a needs assessment that includes, but is not necessarily limited to, a questionnaire to PRL's stakeholders to determine if the stakeholder needs that inspired PRL's current strategic plan remain relevant.

CARRIED UNANIMOUSLY
PRL 21/2017-18

4.6 Building Renovation

Parkland received \$2.4 million in infrastructure money from the Government of Alberta. Parkland commissioned a study by Group2 Architecture. Group2's final report was received in December 2017. The estimate for renovations of the current building as \$3 million, and the estimate for a new building, excluding land, was \$4 million. PRL had a valuation of the building completed by Waters Commercial Appraisals. The value of the current building is approximately \$2 million.

Due to legislative restrictions, Parkland cannot borrow money to construct a new headquarters building. The Executive Committee at their January 25 meeting tasked staff to send out an RFP to all municipalities to offer municipalities the opportunity to host the regional system headquarters if they are willing to assist with a loan or the provision of a joint facility. The Executive Committee also wanted the RFP sent to local builders to explore "lease-to-own" options.

The RFP, the Functionality Study, and the Valuation of the Building were sent to all municipalities and local builders and the deadline for submissions for the RFP was February 28.

Parkland is currently situated in an ideal location within the region from the standpoint of being a transportation hub. If headquarters moved a distance, staff would have to be relocated.

Sheppard asked the board if they wish to delegate decision making power related to the renovation/building project to the Executive Committee or does the board wish to retain decision making.

Motion by Ross, to delegate the Executive Committee full authority to make, enter into negotiations, contracts, and make all decisions related to Parkland Regional Library's building or renovation project.

After a discussion, Ross withdrew his motion because not enough information is available to know what the costs would be and the board wants to make the final decisions on the renovation/new building project.

More information will be brought back for the board to make a decision at their meeting in May.

4.7 CIP Grant

Smith reported that Parkland was successful in obtaining a Community Initiative Grant (CIP) in the amount of \$50,000. The money has been received. This grant will be used to purchase computers for member libraries and our headquarters building.

Smith thanked Williams and staff for their success in applying for the grant.

4.8 Parkland Community Update

4.8.1 Camrose Public

A letter from Camrose Public to a patron regarding Non-Binary posters was included in the package.

4.9 Updates

4.9.1 Library Services

A report from Library Services – Colleen Schalm, was included in the package. An attachment of a template for annual report statistics was also included.

4.9.2 First Nations Services Update

A report for the First Nations Services as included in the package.

5. Adjournment

Motion by Stannard, to adjourn the meeting at 3:40 pm.

CARRIED UNANIMOUSLY
PRI/22/2017-18

Meeting adjourned at 3:40 pm.

Chair

DRAFT

MINUTES OF THE HEARTLAND BEAUTIFICATION COMMITTEE MEETING
April 5, 2018

Present: Councillor C. Barros, Councillor W. Smith, Chairperson R. Spencer, G. Fix (facetime), K. Kilgour, A. King, J. Newton

Call to Order: Chairperson Rob Spencer called the meeting to order at 12:08 pm

1. Additions/Agenda Approval

Moved by R. Spencer that the agenda be approved as presented.

MOTION CARRIED
Unanimous

2. Confirmation of February 1, 2018 HBC Meeting Minutes

In the March 1, 2018 minutes there was a line that said G. Spencer to be corrected to R. Spencer.

Moved by R. Spencer that the Minutes from the March 1, 2018 Heartland Beautification Committee Meeting be approved as amended.

MOTION CARRIED
Unanimous

3. Business Arising

L. Penner was to order a banner for the Community Orchard from Ember Graphics. He was not present so A. King will follow up on the order.

4. Statement of Revenues & Expenses

Moved by R. Spencer that the Statement of Revenue and Expenses be approved as presented.

MOTION CARRIED
Unanimous

5. Garden Bench Show

G. Fix was approached by Karen at the Stettler Museum regarding a Garden Bench Show. It was done years ago, and wondered if the committee would like to take it on as a project with the help of the Stettler Museum. After much discussion, it was decided that there were enough things going on within the committee and they did not want to take it on at this time. R. Spencer advised that G. Fix suggest to Karen to take the idea to the Ag. Society.

6. 2018 Projects

a) Banners – No report

b) Tidiness

- Date of spring clean-up will not change regardless of the weather because it coincides with Earth Day which is April 22.
- C. Barros signed up to an Earth Day page and their focus this year **is on “plastics”**
- BBQ is organized and C. Barros will continue to promote on facebook.

c) Parks and Trees

- Rob is working on some videos regarding trees and will post on facebook when done editing
- L. Penner and R. Spencer have made a list of trees to try and will be posting that as well

d) Heritage Conservation

- Need an update on the walking tour but W. Brown was not present

e) Community Gardens

- The gardens are open for applications and they can pay for their plots at the Stettler Recreation Centre. It will remain open for the month of April
- R. Spencer will promote on facebook some more

f) Environmental Action

- Trade Show – Booth should focus on Community Orchard. R. Spencer will talk to G. Scott regarding map for booth. G. Fix suggested a map of the orchard to be highlighted somewhere on a stand. R. Spencer has some items for the Garden Basket and K. Kilgour volunteered to put it together into a basket. There will only be 2 Exhibitor passes given so volunteers working the booth will have to drop off at the SRC front desk for the next people to pick up. J. Newton will circulate a schedule for people to fill in when they would like to work.
- **AHS will be featuring the Stettler Walk ‘n’ Roll program** in one of their publications regarding healthy living.
- K. Kilgour inquired about the mattress recycling bins as we have gone from 2 to 1 bin. G. Fix explained that the guy who used to pick them up has retired and so a different method was needed because of a rise in cost.

g) Community Orchard

- Total fundraising to date is \$25,541.68
- G. Fix still actively calling businesses for donations
- TD Friends of the Environment grant had some questions which R. Spencer answered and so the grant has been conditionally approved. Should know soon.
- G. Fix noted that the orchard is on the list for the next Stettler 100 Men event in June.
- R. Spencer noted that the official opening for the Community Orchard should be around the middle of September.

h) Stettler Blooms

- Container contest will be open for registration in May and planting will be in June
- Communities in Bloom judging will be July 9th

7. Next meeting May 3, 2018

8. Adjourned at 1:10pm

MINUTES OF THE APRIL 9, 2018
REGIONAL WATER SERVICES COMMISSION MEETING
TOWN OF STETTLER BOARD ROOM
1:00 P.M.

Present: Greg Switenky, CAO, Town of Stettler
Steven Gerlitz, Assistant CAO, Town of Stettler
Melissa Robbins, Director of Operations, Town of Stettler
Al Campbell, Councillor, Town of Stettler
Malcolm Fischer, Councillor, Town of Stettler
Larry Clark, Reeve, County of Stettler
Yvette Cassidy, CAO, County of Stettler, Manager SMRWSC
Garth Innis, Director of Environmental Services, County of Stettler
Christa Cornelssen, Director of Finance, County of Stettler
Andrew Brysiuk, Director of Technology, County of Stettler
Brenda Knight, Lacombe County, Hwy 12/21
Dion Burlock, Agricultural Fieldman, Lacombe County

1. Call to Order

B. Knight called the meeting to order at approximately 1:05 p.m.

2. Introductions

Roundtable introductions were commenced.

3. Additions to Agenda

Moved by M Fischer that the agenda be accepted as presented.

MOTION CARRIED
Unanimous

4. Minutes of the Regional Water Meeting of December 11, 2017

Moved by A. Campbell that the minutes of the December 11, 2017 Regional Water Services Committee Meeting be approved as presented.

MOTION CARRIED
Unanimous

5. Current Business

a. 2017 Final True-up Rates

S. Gerlitz advised that a detailed copy of the Water Rates 2017 True-up Costing was given to both Commissions prior to the meeting and a detailed costing summary of water allocations, expenses, revenues, capital expenses, depreciation, and amortization were included in the agenda package.

S. Gerlitz highlighted the 2017 Water True-up Rates as presented.

| 2017 True-up | | | | | | | | |
|--------------|-----------|--------------------------|-----------|------------------------------|--------------------|--------------------------------|---------------------|-------------|
| | | Total Consumption Budget | Total Use | 2017 Interim Rate (Nov 2016) | 2017 Billed Amount | 2017 True-up Cost (March 2018) | 2017 True-up Amount | Difference |
| 2017 | SMRWSC | 425000 | 532,598 | \$1.4348 | \$764,171.61 | \$1.3617 | \$725,238.70 | \$38,932.91 |
| | Hwy 12/21 | 125000 | 148,473 | \$1.3900 | \$206,377.47 | \$1.3215 | \$196,207.07 | \$10,170.40 |
| | Botha | 29294 | 24,262 | \$2.2320 | \$54,152.78 | \$2.2309 | \$54,126.10 | \$26.69 |
| | | 579,294 | 705,333 | | \$1,024,701.86 | | \$975,571.86 | \$49,130.00 |
| | | Difference | 126,039 | | | | | |

Moved by L. Clark that the following 2017 True-up Rates be paid by the Town of Stettler:

- SMRWSC - \$38,932.91
- HWY 12/21 - \$10,170.40
- Botha - \$26.69

MOTION CARRIED
 Unanimous

b. Operational Update(s)

G. Innis – SMRWCS

- a) White Sands regional line – complete
- b) White Sands Truck Fill – 90% complete – system testing to be done

Y. Cassidy – County of Stettler No. 6

- a) Working with Alberta Transportation for funding to extend regional water line from White Sands to Rochon Sands
- b) Writing letter to Alberta transportation to include valve located at Water Treatment Plant as part of the White Sands regional water line project costing

Dion Burlock, Lacombe County, Highway 12/21

- a) Bashaw regional line – completed
- b) Balancing Chamber on Bashaw line – ongoing
- c) SCADA Communication system – ongoing

G. Switenky – Town of Stettler

- a) G. Bilodeau – Manager of Stettler Water Treatment Plant has resigned.
- b) Town of Stettler working on Contract with G. Bilodeau to provide planning assistance at Water Treatment Plant approximately 1 day per week
- c) Town of Stettler considering recruiting options (Level 3 Operators)

M. Robbins – Town of Stettler – Water Treatment Plant

M. Robbins highlighted the 2018 Capital Projects that are being undertaken at the Water Treatment Plant:

- a) Settling waste pond dredging.
- b) 400-mm distribution line valve chamber, valve, controls.
- c) PALL Membrane module autopsy
- d) Chemical Feed Lines
- e) Purchase Safety Equipment (drum barrel cart)

6. Additions

- (a) None

7. Next Meeting Date

The next meeting of the Committee will be held on Monday, December 10, 2018 at 1:00 pm at the Town Office.

8. Adjournment

The Regional Water Services Committee Meeting was adjourned at 1:30 p.m.



March 29, 2018

**Attention: Honourable Mayors,
Members of Council and
Chief Administrative Officers**

Re: National Public Works Week, May 20-26, 2018 – "The Power of Public Works"

The APWA Alberta Chapter is seeking your support to recognize and promote National Public Works Week (NPWW) by acknowledging May 20-26, 2018 as National Public Works Week in your community. This year's theme is "The Power of Public Works."

National Public Works Week is observed each year during the third full week of May and this is the 58th year. NPWW calls attention to the importance of public works in community life and seeks to acknowledge the efforts of tens of thousands of men and women in North America who provide and maintain civil infrastructure and services. NPWW also allows Councils to remind the public of the 24/7 services that they are responsible for and are proud of. Many Councils and Public Works departments make this an annual celebration in their communities.

The APWA encourages public works agencies and professionals to take the opportunity to celebrate the week by parades, displays of public works equipment, high school essay contests, open houses, programs for civic organizations and media events. The occasion is marked each year with scores of resolutions and proclamations from Mayors and Premiers and raises the public's awareness of public works issues and increases confidence in public works agencies like yours who are dedicated to improving the quality of life for present and future generations.

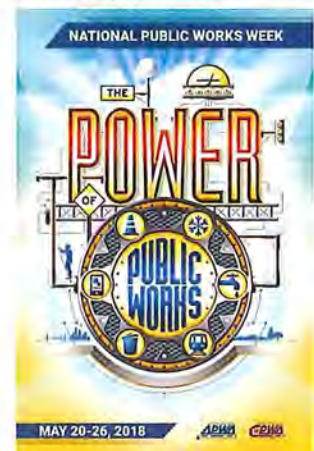
For your convenience, I have attached a sample Council proclamation that you may consider using. You may wish to go to www.publicworks.ca for a digital copy of the proclamation and information about this year's theme and resources on making your Public Works Week a success. Also please consider entering your event for our annual awards as well as the National Public Works Week award from CPWA. www.cpwa.net If you have any further questions or require any additional information, please do not hesitate to contact Jeannette Austin, Executive Director at 403.990.2792. Thank you for making a difference.

Please note that declarations should be forwarded to office@publicworks.ca or by mail to:
APWA Alberta Chapter
44095 Garside Postal Outlet
EDMONTON AB T5V 1N6

Yours truly,

A handwritten signature in black ink, appearing to read 'Joline McFarlane', is written over a light blue horizontal line.

Joline McFarlane, APWA President



APWA Alberta Chapter 44095 Garside Postal Outlet Edmonton AB T5V 1N6
www.publicworks.ca



PROCLAMATION
"Public Works Connects Us"
PUBLIC WORKS WEEK
MAY 20-26, 2018

WHEREAS: *public works infrastructure, facilities and services are vital to the health, safety and well-being of the residents of (Enter your city/municipality/town/etc name); and*

WHEREAS: *such facilities and services could not be provided without the dedicated efforts of public works professionals, engineers and administrator who are responsible for building, operating and maintaining the public works systems that serve our citizens; and*

WHEREAS: *the Public Works Association instituted Public Works Week as a public education campaign "to inform communities and their leaders on the importance of our nation's public infrastructure and public works services"; and*

WHEREAS: *it is in the public interest of citizens and civic leaders to gain knowledge of the public works needs and programs of their respective communities;*

WHEREAS: *Public Works Week also recognizes the contributions of public works professionals.*

NOW THEREFORE, I, (Enter Mayor's Name), Mayor of the (Enter your city/municipality/town/etc name), do hereby proclaim the week of May 20-26, 2018, as Public Works Week in Enter your municipality.

Dated this day of _____, 2018.

(Enter Mayor's Name), Mayor



Celebrate Public Works Week May 20-26, 2018

Proclamation

Ensure that your Municipality proclaims or recognizes NPWW! See our website for digital copy of proclamation www.publicworks.ca

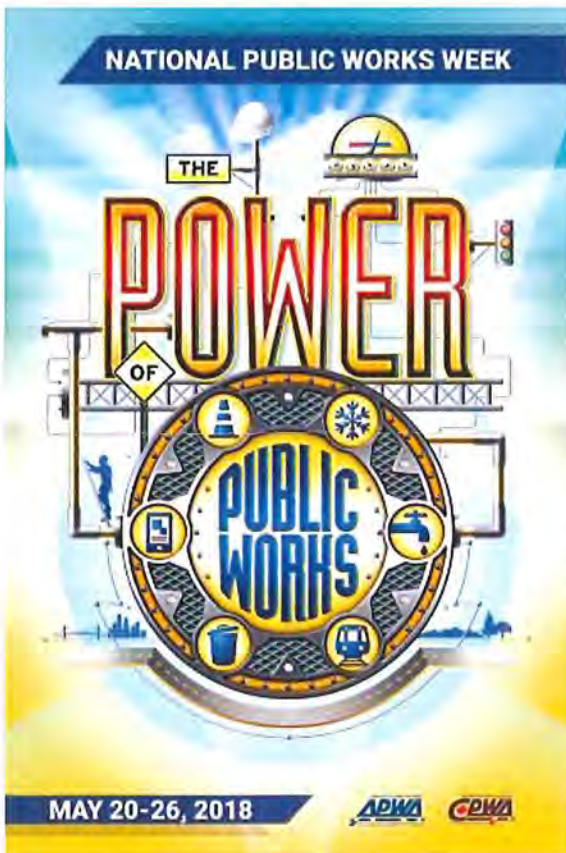
What You Can Do

Environmental Campaign

Develop a week of activities to improve the community's environment. Show the many ways public works departments contribute to your community's environmental health.

Thought starters:

- Invite garden clubs, civic groups, historic preservation societies, schools and scouting councils to join you in an environmental project, or suggest a project of their own.
- Organize a tree-planting ceremony, recycling drive, public grounds clean-up or free, safe disposal of oversized items and household hazardous wastes.
- Launch a campaign to solicit organizations to adopt a highway or public park.



Public Works Exhibit

Create an exhibit to spotlight your organization's recent successes and emphasize how they benefit all citizens. Arrange to display your exhibit at libraries, community centers and shopping malls. You may be able to take advantage of a captive audience by exhibiting at a scheduled community event.

Thought starters:

- Feature public works equipment, display photos of facilities and provide information on upcoming public works projects.
- Show a film or video of public works in action.
- When practical, have a representative from various departments staff the exhibit to answer questions and provide information.

Rodeo/Equipment Shop

Display equipment your department uses in day-to-day operations. Give public works employees the opportunity to show the skill required to operate public works equipment.

Thought starters:

- Select a location with high visibility such as a parking lot, city park, or public gathering place. Allow adequate time to research and reserve a location.
- Invite elected officials to participate in an activity during the event.
- Sponsor a regional contest and challenge other municipalities to a test of skills necessary to operate a backhoe, garbage pickup, forklift and lawn tractor.

- Emphasize safety; highlight the cost-effective measures and unique features of your equipment and vehicles.
- Have representatives from various departments show equipment and answer questions.

Open House or Tour

An open house or tour offers participants a new perspective on public works and gives professionals an opportunity to discuss the daily operation at their facility. It also is a good time to gather community members opinions of public works projects and services.

Thought starters:

- Plan the open house in conjunction with a dedication ceremony, an anniversary, or a celebration of a completed project.
- Select employees to serve as ambassadors or tour guides.
- Provide a forum for citizens to learn about various departments and their functions.
- Develop a survey to gather attendees' opinions about a public works project or service of importance to your organization.

Employee Appreciation Day

Acknowledge the many accomplishments public works employees contribute throughout the year with a special recognition event.

Thought starters:

- Sponsor a banquet to recognize outstanding performance, special achievements, safety records and attendance. Award honourees with a gift registration to a seminar, an engraved plaque, a special proclamation or a cash award.
- Include family members of honourees.
- Invite elected officials.
- Hold your event in a public works facility. For example, host a barbecue in an equipment garage.

Sporting Event

Healthy people are happy people. Promote healthful living by sponsoring a sporting event.

Thought starters:

- Plan the route of a race to end at a facility or project you believe deserves attention.
- Sponsor a golf tournament and arrange for the proceeds to be dedicated to a public works project, such as the purchase of playground equipment in a community park.
- Sponsor a public works night at an organized or professional sporting event. Arrange for a message about public works to be announced during the game.

For further information see our website: www.publicworks.ca

Or contact Jeannette Austin

Executive Director

admin@publicworks.ca



Partners FOR the Saskatchewan River Basin

Managing Partner: Meewasin Valley Authority

402 Third Avenue South, Saskatoon, Saskatchewan S7K 3G5

Telephone: (306) 665-6887 or 1-800-567-8007

Facsimile: (306) 665-6117

Email: partners@saskriverbasin.ca

Web Site: <http://www.saskriverbasin.ca>

March 28, 2018

Town of Stettler
P.O. Box 280, 5031 - 50 Street
Stettler, AB T0C 2L0

Partners FOR the Saskatchewan River Basin (PFSRB) would like to request your support. **Your membership and financial support is vital to us realizing our mission.** The progress in building awareness and knowledge of water issues, research, and solutions in the Saskatchewan River Basin (SRB) would not be possible without public support. Help us to continue doing this crucial work.

PFSRB has been promoting watershed stewardship and sustainability of the SRB since 1993. The SRB is an international watershed that includes the three Prairie Provinces and a small portion of Montana. It contains the North Saskatchewan, Battle, Vermillion, South Saskatchewan, Red Deer, Bow, Oldman, St. Mary, Saskatchewan and Carrot Rivers. PFSRB is the only non profit, non-governmental organization with a mandate to promote watershed sustainability across the entire Saskatchewan River Basin.

Below are just a few activities and products we were able to produce last year. Our popular educational board game, Moopher's Amazing Journey to the Sea, has been transformed into a tri-lingual version now incorporating Michif and Cree language into the game. We developed partnerships with both the Gabriel Dumont Institute and the Saskatchewan Indigenous Cultural Centre to complete this work. As always, there is no charge for receiving the game, although assistance with postage is always welcome. Please contact our office to request your copy.

We held a successful conference in October 2017 in Leduc, Alberta on water quality and transboundary issues in the Saskatchewan River Basin. Our next conference will be held October 1 to 3, 2018 in Saskatoon, Saskatchewan. The theme for this year's conference is "The Dammed Rivers!" The conference website is www.dammedrivers.com and as more information becomes available, the information will be posted here, as well as on our organization's website and Facebook page.

As added benefit to your membership, we are now offering a \$25.00 discount to members on conference registration fees. In addition, PFSRB is currently undergoing some changes and you can expect there to be more opportunities available to members over the coming year.

Please help us continue this important work by becoming a member. Your support is invaluable. Please find a membership form enclosed.

Sincerely,

Lis Mack
Manager

Enclosure



Partners FOR the Saskatchewan River Basin
 402 Third Avenue South
 Saskatoon, Saskatchewan S7K 3G5
 Ph: 306-665-6887 Fax: 306-665-6117
 Toll Free: 1-800-567-8007
 Email: partners@saskriverbasin.ca
 Website: www.saskriverbasin.ca

Partners FOR the Saskatchewan River Basin
Membership Application/Renewal
 April 1, 2018 - March 31, 2019

Name: _____ Organization: _____

Address: _____ City: _____

Province _____ Postal Code: _____ Phone: _____ Fax: _____

Email: _____

Visa or Mastercard Number: _____ Expiry: _____

Signature: _____

Please send me the River Current newsletter by:

email mail

Please check the appropriate contribution level. Payment can be processed by Credit Card or Cheque.
 Please make cheques payable to **Partners FOR the Saskatchewan River Basin**.

| Contribution | Criteria |
|-----------------------------------|--|
| <input type="checkbox"/> \$25 | Individuals/Families |
| | Businesses with Annual Budget OR Municipalities with Population |
| <input type="checkbox"/> \$50 | \$0-\$50,000 less than 999 |
| <input type="checkbox"/> \$125 | \$50,000-\$200,000 1,000-9,999 |
| <input type="checkbox"/> \$250 | \$200,000-\$500,000 10,000-24,999 |
| <input type="checkbox"/> \$500 | \$500,000-\$999,999 25,000-49,000 |
| <input type="checkbox"/> \$2,000 | \$1,000,000-\$1,499,999 50,000-99,000 |
| <input type="checkbox"/> \$5,000 | \$1,500,000-\$1,999,999 100,000-499,000 |
| <input type="checkbox"/> \$10,000 | \$2,000,000 or greater over 500,000 |

* Please see other side for more details



Partners FOR the Saskatchewan River Basin
402 Third Avenue South
Saskatoon, Saskatchewan S7K 3G5
Ph: 306-665-6887 Fax: 306-665-6117
Toll free: 1-800-567-8007
Email: partners@saskriverbasin.ca
Website: www.saskriverbasin.ca

Benefits of Membership

- Network with organizations focused on stewardship and sustainability.
- Market and promote your project or initiatives to a broader audience.
- Extend your contact beyond regional and/or provincial boundaries.
- Discover opportunities to collaborate with or tap into existing knowledge or expertise.
- Highlight your organization in our newsletters.
- Actively participate on committees, and the Board of Directors.
- Contribute to an organization that speaks for the entire River Basin.
- Receive our newsletter 3 times a year.
- Receive discounts on registration fees for conferences and workshops.
- All contributions over \$2,000 receive 1 complementary registration to our annual conference.

Thank you for your support!

Please note: Your contact information will be used for mailing The River Current and to keep you up to date with our organization. Your information will not be shared with any other organization.

About Partners

Since 1993, **Partners FOR the Saskatchewan River Basin (PFSRB)** has promoted stewardship and sustainability of the Saskatchewan River Basin, an international watershed stretching over the three Prairie Provinces and a portion of Montana. More than 3 million people live within the 405,864 km² Basin which includes the North Saskatchewan, Battle, Vermillion, South Saskatchewan, Red Deer, Bow, Oldman, St. Mary, Saskatchewan and Carrot Rivers.

Partners FOR the Saskatchewan River Basin is composed of a growing network of participating partner organizations. To date, there are over 100 active members and over 1500 on our newsletter mailing list.

You can become a Partner too! See our website for membership information at www.saskriverbasin.ca



A child dips in a pond as part of PFSRB's Water Watchdog program, which teaches children about water quality and conservation.

We accomplish our mission by developing

- ♦ Education and public awareness programs to teach the importance of the basin's biodiversity
- ♦ Partnerships and networks of organizations that cross political and sectoral boundaries
- ♦ Environmental stewardship projects involving participants across the basin

Sample Projects and Programs



From the Mountains to the Sea - The State of the Saskatchewan River Basin

- ♦ Report gathering together existing current science across the Basin.

Click on Climate



- ♦ An outdoor climate change field day program for ages 8-13
- ♦ Helps understand the causes and impacts of climate change.

Water Watchdog



- ♦ An outdoor water quality monitoring field day program for ages 8-13.
- ♦ Helps understand water quality, riparian areas, invertebrates.

Moopher's Amazing Jourey to the Sea/le voyage extraordinaire à la mer



- ♦ Board game for ages 7-12+ that teaches about basin geography, ecosystems, culture and resources

Why is FOR Capitalized?



"FOR" is capitalized to remind everyone that this organization is directed toward taking action. Every resident of the basin has opportunities and responsibilities to work FOR the health and sustainability of the river basin that is home to us, and to many other living things.

For Membership Information, Contact Us at

Partners FOR the Saskatchewan River Basin

402 Third Avenue South
Saskatoon, Saskatchewan S7K 3G5

Phone: (306) 665 6887 Toll Free: 1 800 567 8007

Fax (306) 665 6117

Email: partners@saskriverbasin.ca

Web: www.saskriverbasin.ca



Mission: To promote watershed sustainability through awareness, linkages and stewardship



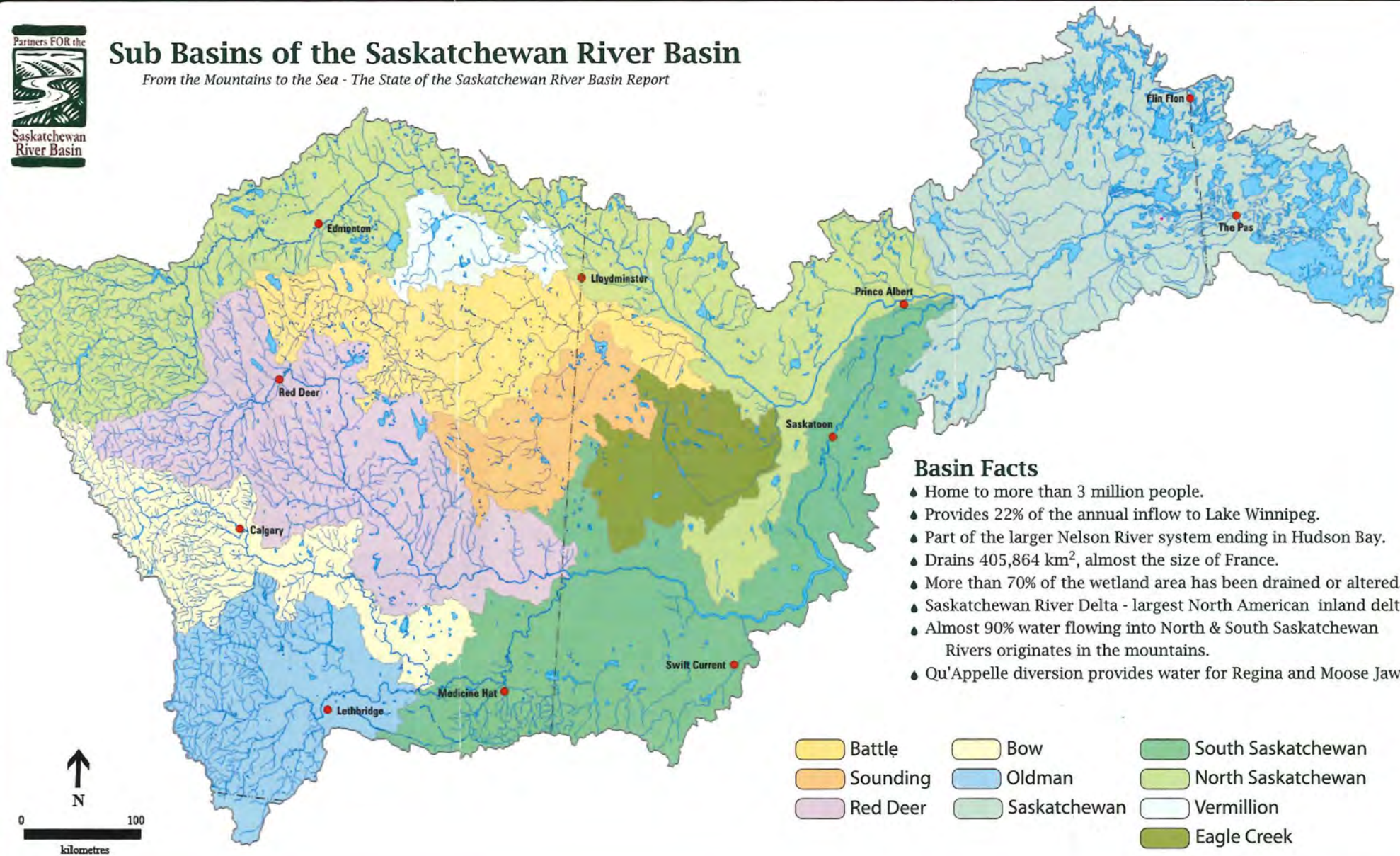
The RIVER is our CLIENT...

We serve a growing network of hundreds of active and supporting Partners.

YOU can become a Partner too!

Sub Basins of the Saskatchewan River Basin

From the Mountains to the Sea - The State of the Saskatchewan River Basin Report



Basin Facts

- ◆ Home to more than 3 million people.
- ◆ Provides 22% of the annual inflow to Lake Winnipeg.
- ◆ Part of the larger Nelson River system ending in Hudson Bay.
- ◆ Drains 405,864 km², almost the size of France.
- ◆ More than 70% of the wetland area has been drained or altered.
- ◆ Saskatchewan River Delta - largest North American inland delta.
- ◆ Almost 90% water flowing into North & South Saskatchewan Rivers originates in the mountains.
- ◆ Qu'Appelle diversion provides water for Regina and Moose Jaw.

| | | | | | |
|--|----------|--|--------------|--|--------------------|
| | Battle | | Bow | | South Saskatchewan |
| | Sounding | | Oldman | | North Saskatchewan |
| | Red Deer | | Saskatchewan | | Vermillion |
| | | | Eagle Creek | | |

Mission: To promote watershed sustainability through awareness, linkages and stewardship

www.saskriverbasin.ca