

Town of Stettler

COUNCIL MEETING

MARCH 20, 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

**MINUTES OF THE REGULAR MEETING OF THE TOWN OF STETTLER COUNCIL
HELD ON TUESDAY, MARCH 20, 2018 IN THE MUNICIPAL OFFICE,
COUNCIL CHAMBERS**

Present: Mayor Sean Nolls

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

CAO G. Switenky
Assistant CAO S. Gerlitz

Press (3)

Absent: None

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

1/2. **Agenda Additions/Approval:**

Motion 18:03:22 Moved by Councillor Pfeiffer to approve the agenda as presented.

MOTION CARRIED
Unanimous

3. **Confirmation of Minutes:**

(a) Minutes of the Regular Meeting of Council held March 6, 2018

Motion 18:03:23 Moved by Councillor Smith that the Minutes of the Regular Meeting of Council held on March 6, 2018 be approved as presented.

MOTION CARRIED
Unanimous

(b) Business Arising from the March 6, 2018 Meeting Minutes

None

(c) Minutes of the Committee Meeting held March 13, 2018

Motion 18:03:24 Moved by Councillor Campbell that the Minutes of the Committee Meeting held on March 13, 2018 be approved as presented.

MOTION CARRIED
Unanimous

(d) Business Arising from the March 13, 2018 Committee Meeting Minutes

None

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

5. **Delegations:** (a) 6:45 P.M. – Steel Wheel Stampede – Earl Radford, Sponsorship Chair and Terry Baltimore, Vice Chair

This item was dealt with later in the meeting.

(b) 7:00 P.M. – Stettler RCMP Sgt. Phil Penny – 2018 Goals/Priorities

This item was dealt with later in the meeting.

6. **Administration:**

(a) 2018 Trade Show Schedule – April 13, 14 & 15

CAO G. Switenky explained that the 2018 Trade Show is a great opportunity for Council, Administration and staff members to meet with the public to discuss their concerns, promote Town initiatives and gather input.

In order to achieve this management and staff are required to work a shift in the booth. Please review the following Trade Show work schedule to determine a time that you are available. Lunch will be provided on Friday, April 13 at 12:00 noon followed by a quick session to go over booth displays.

The Town's booth is in the Red Arena (same as last year - 12X20).

Possible items in the booth include:

- Cannabis Information
- Can Pak Information re: Automated Curbside Waste Collection
- Town Map to include 2018 Capital Projects
- Concerns & Requests forms, Newsletters, 2018 Garbage & Recycling Schedule and General Information Sheet
- Cupcakes
- Draw - \$250 Heartland Dollars
- A community volunteer will be in Town's Booth selling Festival of Lights tickets

Are there other items that Council would like to have on display?

(b) Meeting Dates

- Tuesday, April 3 – Council – 6:30pm
- 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 – 3:30pm
- Tuesday, May 8 – Committee of the Whole – 4:30pm
- Tuesday, May 14 – Council – 6:30pm

(c) Bank Reconciliation as of February 28, 2018

Motion 18:03:25

Moved by Councillor Barros that the Town of Stettler Council accept the Bank Reconciliation as of February 28, 2018 as presented.

MOTION CARRIED
Unanimous

(d) Accounts Payable in the amount of \$394,815.02

Motion 18:03:26

Moved by Councillor Lawlor that Accounts Payable in the amounts of \$78,158.95, \$81,294.16 & \$230,999.51 for the period ending March 16, 2018 for a total amount of \$394,815.02 having been paid, be accepted as presented.

MOTION CARRIED
Unanimous with the abstention of Councillor Pfeiffer on cheque \$72635 in the amount of \$792.28

5. **Delegations:** (a) 6:45 P.M. – Steel Wheel Stampede – Earl Radford, Sponsorship Chair and Terry Baltimore, Vice Chair

Mayor Nolls declared a possible conflict of interest due to the fact that he is a volunteer Vice Chair on the Steel Wheel Stampede Committee (Society), and for possible perception and transparency purposes he departed the Chair to join the delegation members presenting before Council, and further excused himself from any Council debate and voting on this item.

Deputy Mayor Pfeiffer assumed the Chair.

Deputy Mayor Pfeiffer welcomed Earl Radford, Sponsorship Chair and Terry Baltimore, Vice Chair of the Steel Wheel Stampede Committee to the meeting.

E. Radford highlighted his presentation regarding community sponsorship for the Steel Wheel Stampede. The Stampede will take place this year from June 7-9, 2018. The Stettler Steel Wheel Stampede committee is soliciting multi-year sponsorship from the Town of Stettler to help evolve the annual Stettler rodeo. The Stettler Steel Wheel Stampede is in its tenth year and is an integral part of the Town experience.

Delegation Members provided Council prior year financial information as a handout.

General discussion ensued regarding funding. It was noted that the stampede made a small profit of \$3097.50 in 2017 and that the Committee relies heavily on advanced sponsorships because it has only a relatively small amount of available working capital. It was further noted that the financial magnitude/budget for this event is currently +\$125,000 annually. It is the goal of the Organizing Committee to grow the rodeo and associated midway features.

CAO G. Switenky noted that the Steel Wheel Stampede has proven its perseverance operating as a financially fragile volunteer community event for the past 10 years. Council, in 2017, recognized the overall importance of this annual event within the community by providing \$10,000 in supportive operational funding from Community Development sources within existing Town budgets. Further that it was the previous Council's considered intent to assist with a minimum 3 year sustainable financial commitment, however at the time approved only the first year funding, respecting the 2017 election cycle.

Councillors Lawlor and Campbell summarized the discussion by indicating this is a very popular and beneficial community event that attracts a large number of people, and congratulated the organizing committee on a great job to ensure this remains a high quality, popular and viable annual community event moving forward.

Discussion continued regarding the whether it would be appropriate and for Council to consider approving a multi-year sponsorship funding commitment for the Steel Wheel Stampede.

Deputy Mayor Pfeiffer thanked E. Radford and T. Baltimore for their very informative presentation.

Motion 18:03:27

Moved by Councillor Campbell that Town of Stettler sponsor the upcoming 2018 and 2019 Steel Wheel Stampede rodeo events in the amount of \$10,000.00 per year with funding to come from allocated Community Development sources within the 2018 and 2019 Operating Budgets.

MOTION CARRIED

Unanimous with the abstention of Mayor Nolls

Delegation members departed the meeting at 6:52 p.m.

Mayor Nolls assumed the chair at 6:52 pm

(b) 7:00 P.M. – Stettler RCMP Sgt. Phil Penny – 2018 Goals/Priorities

Mayor Nolls welcomed Stettler RCMP Sgt. Phil Penny to the meeting.

Sgt. P. Penny explained that the APP is an online platform that is used by RCMP Detachments to outline the direction that will be taken within a fiscal year, provide initiatives and quality assurance processes to meet a variety of goals and track the progression of those processes quarterly. Detachment direction and APP initiatives are derived from a number of sources - K-Division, Central Alberta District, the Detachment demographic/issues or specific community concerns. K-Division provides mandatory initiatives and quality assurance areas every year with no discretion left to the Detachments, however there is the ability to develop further APP areas in-house. Initiatives and quality assurance topics are downloaded throughout the Detachment to provide developmental areas for all ranks and instill a further sense of ownership for community issues.

2017/2018 Initiatives

1. Intelligence lead policing – the use of confidential informants and judicial authorizations to deal with any variety of crime.
2. Crime Reduction/Habitual Offender Management – Utilizing the HOM program to identify those offenders who are:
 - a. Prolific in nature – committing numerous 'petty' crimes
 - b. Are driven by substance abuse issues
 - c. Willing to participate in the program
3. Police Visibility/Community Relations – it was determined through speaking with the various community councils that visibility was a constant issue. We have taken steps to address the issue to suit the individual communities needs (ie. Summer villages – boat patrols; Big Valley- foot patrols when the train is in Town)

2017/2018 Quality Assurance Activities

1. Missing Persons Investigations (mandatory)
2. Quality of Investigations
3. Violence in Relationships
4. Sexual Assault Investigations (mandatory)

Proposed 2018/2019 Initiatives

1. Intelligence led policing (as above)
2. Habitual Offender Management (as above, but with the addition of monitoring offender's conditions, working with Probation to ensure court order adherence)
3. Police Visibility/Community Relations (as above)

Proposed 2018/2019 Quality Assurance Activities

1. Quality of Investigations
2. Violence in Relationships
3. **Currently awaiting mandatory QA's**

Mayor Nolls commended that Council was very encouraged with the increased presence of RCMP patrols within the school zones and residential areas.

Sgt. P. Penny advised that the School Resource Officer has also increased enforcement with regards to youth smoking on school and public property.

Mayor Nolls with the mutual consent of Council determined that for ongoing continuity purposes it is appropriate for the RCMP to continue focusing on the same community priorities in 2018 with alignment considerations as presented.

Mayor Nolls thanked Sgt. P. Penny for his informative information. Mayor Nolls advised the reflection of proactive policing and the visibility is a great benefit to the community.

Motion 18:03:28

Moved by Councillor Campbell that Town of Stettler Council approve the Proposed 2018/2019 Initiatives:

1. Intelligence led policing (as above)
2. Habitual Offender Management (as above, but with the addition of monitoring offender's conditions, working with Probation to ensure court order adherence)
3. Police Visibility/Community Relations (as above)

And the Proposed 2018/2019 Quality Assurance Activities:

1. Quality of Investigations
2. Violence in Relationships
3. **Currently awaiting mandatory QA's**

MOTION CARRIED
Unanimous

Sgt. P. Penny departed the meeting at 7:35 p.m.

7. **Council:**

Mayor and Councillors outlined highlights of meetings they attended.

(a) Mayor Nolls

- Mar 7 - AHS re: Renovations
- Stettler Handi-bus Society
- Steel Wheel Stampede donation
- Judged 4-H Regional Presentations at the Stettler Elementary School
- Mar 9 - Signed cheques and reviewed Committee of the Whole Agenda

- Mar 12 - Conference call with AB Transportation re: Rural Transportation Pilot Project
- Mar 13 - Committee of the Whole
- Mar 14 - AUMA Leadership Conference in Edmonton
- Mar 15 - AUMA Leadership Conference in Edmonton
- Mar 16 - Stettler Waste Management Authority
- Stetter Regional Fire Authority
- Signed cheques and reviewed Council Agenda
- Brought Greetings from the Town at the Bantam Girls Hockey Tournament
- Mar 17 - Kidsport banquet and auction
- Mar 19 - Stettler Handi-bus Society to discuss the grant application for the Rural Transportation Pilot Project
- Met with Gary Wilyman to discuss three outstanding issues and connect with the MLA's Office to discuss
- Heartland Youth Centre AGM
- Mar 20 - Steel Wheel Stampede re: Rental Contract with the Ag. Society

(b) Councillor Barros

- Mar 7 - Stettler Hospital Foundation
- Mar 19 - Heartland Youth Centre Award Night

(c) Councillor Campbell

- Mar 13 - Committee of the Whole
- Mar 16 - Steel Wheel Stampede Committee

(d) Councillor Fischer

- Mar 13 - Committee of the Whole
- Mar 15 - Talk of the Town on Q93.3
- Farewell function for Consul-General Kunihiko Tanabe at Japanese Consulate in Calgary
- Mar 16 - Stettler Waste Management Authority
- Regional Fire Authority
- Opening Ceremonies for Bantam Girls Hockey Provincials
- Mar 19 - Heartland Youth Centre Awards Night

(e) Councillor Lawlor

- Mar 8 - Talk of the Town on Q93.3
- Mar 13 - Board of Trade
- Committee of the Whole
- Mar 19 - Heartland Youth Centre Awards Night

(f) Councillor Pfeiffer

- Mar 13 - Board of Trade
- Committee of the Whole
- Mar 17 - Kidsport Fundraiser at the Stettler Community Hall – played with the Jazz Guys

(g) Councillor Smith

- Mar 13 - Committee of the Whole
- Mar 19 - Stettler Museum

Motion 18:03:29

Moved by Councillor Barros that the Town of Stettler Council accept the meeting reports as presented.

MOTION CARRIED
Unanimous

- 8. **Minutes:** (a) None
- 9. **Public Hearing:** (a) None
- 10. **Bylaws:** (a) None
- 11. **Correspondence:** (a) 2017 Stettler Waste Management Authority Financial Statements

Motion 18:03:30

Moved by Councillor Fischer that correspondence item 11(a) be accepted for information.

MOTION CARRIED
Unanimous

- 12. **Items Added:** (a) None
- 13. **In-Camera Session:** (a) There was no In-Camera Session at this meeting.
- 14. **Adjournment:**

Motion 18:03:31

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

MOTION CARRIED
Unanimous at 8:07 p.m.

Mayor

Assistant CAO

TOWN OF STETTLER
REGULAR COUNCIL MEETING
MARCH 20, 2018
6:30 P.M.
AGENDA

1. Agenda Additions
2. Agenda Approval
3. Confirmation of Minutes
 - (a) Minutes of the Regular Council Meeting of March 6, 2018 5-13
 - (b) Business Arising from the March 6, 2018 Council Minutes
 - (c) Minutes of the Committee of the Whole Meeting of March 13, 2018 14-20
 - (d) Business Arising from the March 13, 2018 Committee Meeting
4. Citizens Forum
5. Delegations
 - (a) 6:45 PM – Steel Wheel Stampede – Earl Radford, Sponsorship Chair & Terry Baltimore, Vice Chair 21-22
 - (b) 7:05 PM – RCMP Sgt. Phil Penny – 2018 Goals/Priorities Handout
6. Administration
 - (a) 2018 Trade Show Schedule – April 13, 14 & 15 23-24
 - (b) Meeting Dates
 - Tuesday, April 3 – Council – 6:30pm
 - 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 – 3:30pm
 - Tuesday, May 8 – Committee of the Whole – 4:30pm
 - Tuesday, May 15 – Council – 6:30pm
 - (c) Bank Reconciliation as of February 28, 2018 25
 - (d) Accounts Payable in the amount of \$78,158.95 + \$81,294.16 + \$4,362.40 + \$230,999.51 = \$394,815.02 26-34

7. Council
 - (a) Meeting Reports
8. Minutes
 - (a) None
9. Public Hearing
 - (a) None
10. Bylaws
 - (a) None
11. Correspondence
 - (a) 2017 Stettler Waste Management Authority Financial Statements 35-50
12. Items Added
13. In-Camera Session
14. Adjournment

MINUTES OF THE REGULAR MEETING OF THE TOWN OF STETTLER COUNCIL
HELD ON TUESDAY, MARCH 6, 2018 IN THE MUNICIPAL OFFICE,
COUNCIL CHAMBERS

Present: Mayor Sean Nolls

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

CAO G. Switenky
Corporate Secretary C. Smith

Press (3)

Absent: Assistant CAO S. Gerlitz

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

1/2. Agenda Additions/Approval:

Motion 18:03:01 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 February 6, 2018

Motion 18:03:02 Moved by Councillor Fischer that the Minutes of the Regular Meeting of Council held on February 6, 2018 be approved as presented.

MOTION CARRIED
Unanimous

(b) Business Arising from the February 6, 2018 Meeting Minutes

None

(c) Minutes of the Committee Meeting held February 13, 2018

Motion 18:03:03 Moved by Councillor Campbell that the Minutes of the Committee Meeting held on February 13, 2018 be approved as presented.

MOTION CARRIED
Unanimous

(d) Business Arising from the February 13, 2018 Committee Meeting Minutes

None

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

5. Delegations: (a) 6:45 P.M. – Peter Neale, Associate Superintendent & Greg Hayden, Trustee of Clearview Public Schools – Shared-Use Recreational Fields Committee (SURF)

This item was dealt with later in the meeting.

6. Administration:

(a) Committee Recommendations

1. Community Orchard Update (Phase 1)

General discussion ensued on the availability/likelihood of grant funding/fundraising support in 2018 for the Community Orchard Project, and whether the project should wait until the money has been secured before the project continues.

Members of Council further discussed the cost implications (availability/loss of discounts) relating to proceeding or not proceeding with the ordering of Phase 1 items at this time. Consideration of the community impact relating to this project being delayed was discussed as well.

It was noted that Council's original support for this project was limited to manpower, equipment time, and a large quantity of soil; all related to site preparations.

Discussion continued regarding the continued support amongst Council for this valued Beautification project as demonstrated by the Town's commitment to site preparations in 2017.

Motion 18:03:04

Moved by Councillor Campbell that the Town of Stettler Council consider a Phase 1 (which includes mulch, fruit trees, fruit shrubs and plants) advance or investment in the amount of \$41,690 to the Community Orchard.

MOTION DEFEATED (1-6)
Opposed: Mayor Nolls, Councillors Pfeiffer, Campbell, Fischer, Lawlor & Smith
In Favor: Councillor Barros

Motion 18:03:05

Moved by Councillor Smith that the Town of Stettler Council supports the Community Orchard Project as demonstrated by site work completed in 2017, and further supports that moving this valued community project forward will be subject to the realization of successful grant applications and/or significant fundraising initiatives.

MOTION CARRIED
Unanimous

5. Delegations:

(a) 6:45 P.M. – Peter Neale, Associate Superintendent & Greg Hayden, Trustee of Clearview Public Schools – Shared-Use Recreational Fields Committee (SURF)

Mayor Nolls welcomed Peter Neale, Greg Hayden & Bob Poapst to the meeting.

G. Hayden highlighted the need for the resurfacing of the Stettler High School running track.

Benefits

- Maintains a standard of excellence for Clearview, the Town & County.
- Ensures that Stettler can host provincial tournaments from other communities, bringing in future interest in living in and investing in our communities.

- Provides economic benefits through possible future Alberta Summer Games opportunities, or when hosting events that attract people from other communities to stay and spend in Stettler.
- All members of the community can use the track to maintain a healthy and well lifestyle on a rubberized surface.
- Students and parents will know that we invested in the health and safety of children.

B. Poapst highlighted the history of the running track and explained that it was installed in 1990 for the 1991 Summer Games held in Stettler. He advised that the track is used for many other events including: teaching station, track meets, zone, provincials, public use, etc.

B. Poapst further explained that the track has far exceeded its original 15 year life expectancy and has been subject to ongoing repairs due to the deterioration of the rubberized surface. The track is now over 26 years old and needs the whole rubberized surface replaced. For adhesion purposes a small layer of new asphalt will also need to be overlaid prior to the rubberized installation. It was noted that a colored track is more expensive, but is recommended as being more beneficial for longevity purposes, as well as heat retention.

Clearview has contracted an engineer to determine scope of needs, including cost estimates and determining foundation integrity. Core samples and foundation is good. They will install blue styrofoam blocks extending 2' outside of track surface to prevent frost damage.

Discussion ensued on maintenance of the track, general enforcement and fencing.

P. Neale distributed 4 cost estimate options to repair the running track with a colored surface from Parkland Geotechnical Consulting Ltd. Option #1 is recommended by Clearview as follows:

Mill Asphalt – 40mm	\$ 34,312.50
Spot Repairs	\$ 4,000.00
Seal Coat	\$ 11,437.50
40mm Asphalt	<u>\$ 73,200.00</u>
Sub-total Base Prep	\$122,950.00
Colored Track Surfacing	<u>\$247,050.00</u>
Total for Colored Track Option	\$370,000.00
Non-Colored Option	\$319,675.00

Clearview is proposing a collaborative and equitable capital cost sharing for this community use facility (located on school property) based on a 1/3, 1/3, 1/3 funding commitment with both the Town and County.

Clearview will be presenting the running track upgrade at the County of Stettler Council Meeting on March 14, 2018.

P. Neale advised that Clearview has an initial approval from the Provincial Government to be able to utilize \$150,000 from capital sources towards this project. They would like a commitment from the Town (and the County) so as not to lose this allocation opportunity.

Motion 18:03:06

Moved by Councillor Fischer that the Town of Stettler Council supports the capital resurfacing of the Stettler rubberized running track in principle based on a collaborative and equitable funding partnership with Clearview that recognizes the spirit and benefits of renewing the track facility as an ongoing valued community legacy.

MOTION CARRIED
Unanimous

Mayor Nolls thanked delegation members for their very informative presentation.

Delegation members departed the meeting at 7:22 p.m.

2. Policy X-1(d) – Stettler Recreation Centre Rental Rates

G. Switenky, CAO highlighted the Town's 2018 recreation rate recommendations from the previous Committee of the Whole Meeting. He noted that various user/facility rates need to be approved by Council as incorporated within the Town's approved policy framework.

Motion 18:03:07

Moved by Councillor Pfeiffer that the Town of Stettler Council approve Policy X-1(d) – Stettler Recreation Centre Rental Rates as presented.

MOTION CARRIED
Unanimous

3. Policy X-1(e)(vii) – Ball Diamond Rates

Motion 18:03:08

Moved by Councillor Barros that the Town of Stettler Council approve Policy X-1(e)(vii) – Ball Diamond Rates as presented.

MOTION CARRIED
Unanimous

4. Policy X-1(g) – Soccer Field Rates

Motion 18:03:09

Moved by Councillor Smith that the Town of Stettler Council approve Policy X-1(g) – Soccer Field Rates as presented.

MOTION CARRIED
Unanimous

5. Policy III-3(a) – Recreation Centre Ice Installation and Removal

Motion 18:03:10

Moved by Councillor Fischer that the Town of Stettler Council approve Policy III-3(a) – Stettler Recreation Centre Ice Installation and Removal as presented.

MOTION CARRIED
Unanimous

(b) Request for Decision – Application 3040-2018

CAO G. Switenky advised that the applicants (Kelly & Karen Thorkelson) are proposing to construct an attached garage at 7010-50 Avenue (Lot C, Block 2, Plan 529MC) to replace the detached garage that was lost to a fire in late 2017.

The property is located within the annexation area and is identified in the Intermunicipal Development Plan (IDP) as a Town Immediate Growth Area. In 2011 the Town of Stettler designated this area as Land Use District DC4: Urban Reserve Direct Control and therefore all decisions pertaining to development must be directed to Council for approval. The intention of the DC4: Urban Reserve Direct Control District was to allow existing uses to remain while maintaining the long-term plan to have this area transition into mixed commercial/industrial.

Staff has assessed this application against the provisions outlined in the Land Use Bylaw 2060-15 and the Intermunicipal Development Plan.

Motion 18:03:11

Moved by Councillor Campbell that the Town of Stettler Council approve Development Permit Application 3040-2018 subject to the following conditions:

1. The owner/applicant must comply with all the provisions of the Town of Stettler Land Use Bylaw #2060-15;
2. Compliance with the provisions of Land Use Bylaw #2060-15 does not exempt the applicant from compliance with any provincial, federal, or other municipal legislation;
3. The proposed development (Attached Garage) shall be located in accordance with the approved plan; any changes must be approved by the Town of Stettler;
4. The owner/applicant shall arrange for and obtain approval for compliance with the current Alberta Building Code if any structural alterations are required;
5. The owner/applicant must obtain a building permit for this development. (In order to obtain a building permit, all proper documentation, plans and fees must be in place). If construction commences prior to a building permit being obtained the building permit fee shall be doubled in accordance with Town of Stettler Policy IV-1.

MOTION CARRIED
Unanimous

(c) Meeting Dates

- Tuesday, March 13 – Committee of the Whole – 4:30pm
- Tuesday, March 20 – Council – 6:30pm
- Tuesday, April 3 – Council – 6:30pm
- 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 – 3:30pm
- Tuesday, May 8 – Committee of the Whole – 4:30pm
- Tuesday, May 15 – Council – 6:30pm

(d) CAO Report

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

Council recognized the efforts of Town Staff for their efficient and timely snow removal.

Motion 18:03:12 Moved by Councillor Fischer that the Town of Stettler accept the CAO Report for the month of February.

MOTION CARRIED
Unanimous

(e) Bank Reconciliation as of January 31, 2018

Motion 18:03:13 Moved by Councillor Smith that the Town of Stettler Council accept the Bank Reconciliation as of January 31, 2018 as presented.

MOTION CARRIED
Unanimous

(f) Accounts Payable in the amount of \$1,241,313.72

Motion 18:03:14 Moved by Councillor Barros that Accounts Payable in the amounts of \$60,000.00, \$19,059.69, \$77,022.48, \$32,184.64, \$32,613.76, \$21,053.76, \$312,209.80, \$33,943.63, \$14,180.25, **\$13,285.25 (VOID)**, 26,931.11, \$87,424.07 & \$538,157.78 for the period ending March 2, 2018 for a total amount of \$1,241,313.72 having been paid, be accepted as presented.

MOTION CARRIED
Unanimous

7. Council: Mayor and Councillors outlined highlights of meetings they attended.

(a) Mayor Nolls

- Feb 7 - Rural Transportation Meeting in Red Deer
- Feb 7 - Met with Central Alberta Film Festival (CAFF)
- Feb 8 - Talk of the Town with Kevin Duvall at Q93.3
- Feb 9 - Signed cheques at Town Office and reviewed Committee of the Whole Agenda
- Feb 13 - Committee of the Whole
- Feb 13 - Board of Trade AGM
- Feb 15 - Talk of the Town with Steve Gerlitz at Q93.3
- Feb 15 - County of Stettler Housing Authority
- Feb 16 - Signed cheques at Town Office
- Feb 20 - Brought Greetings from the Town at the Masters Curling Tournament banquet
- Feb 21 - Steel Wheel Stampede Meeting
- Feb 22 - Talk of the Town with Greg Switenky at Q93.3
- Feb 23 - Signed cheques at Town Office
- Feb 26 - Stettler Hospice Society Meeting
- Mar 1 - Talk of the Town with Scott Pfeiffer at Q93.3
- Mar 2 - Signed cheques at Town Office and reviewed Council Agenda

(b) Councillor Barros

- Feb 13 - Committee of the Whole
- Feb 16 - MPC
- Feb 20 - Masters Curling Opening Ceremonies
- Feb 24 - Volunteered at Masters Curling
- Feb 27 - Stettler Hospice Information Meeting
- Mar 1 - Heartland Beautification Committee

(c) Councillor Campbell

- Feb 11 - Judged at 4-H Presentations
- Feb 12 - Meeting with MLA and Environment Minister

- Feb 13 - Committee of the Whole
- Feb 16 - MPC
- Feb 20 - Masters Curling Banquet

(d) Councillor Fischer

- Feb 8 - Brownlee Emerging Trends Seminar
- Feb 13 - Committee of the Whole
- Feb 16 - MPC
 - Campus Alberta Personnel Assessment Session
- Feb 19 - Attended the Family Day activities at the SRC
- Feb 20-25 - Master Provincial Curling Championships
- Feb 26 - Junior Curling Windup and Thank You

(e) Councillor Lawlor

- Feb 13 - Committee of the Whole
 - Board of Trade AGM
- Feb 20 - Master Curling Opening Ceremonies
- Feb 21 - Stettler Library Board
- Feb 22 - Parkland Regional Library Board re: Update on Building RFP
- Feb 26 - Thank you to Mayor Nolls for attending the Ambulance Authority Meeting

(f) Councillor Pfeiffer

- Feb 13 - Committee of the Whole
 - Board of Trade AGM
- Feb 16 - MPC
- Feb 20 - Master Curling Opening Ceremonies - Jazz Guys Entertainment
- Feb 27 - FCSS
- Mar 1 - Talk of the Town with Mayor Nolls at Q93.3

(g) Councillor Smith

- Feb 13 - Committee of the Whole
- Feb 20 - Master Curling Opening Ceremonies
- Feb 26 - Museum Executive Meeting - Staffing/Payroll
- Feb 27 - FCSS - Suicide Prevention Program
- Mar 1 - HBC - Community Orchard Update
- Mar 5 - Museum Executive Meeting - Staffing/Payroll

8. Minutes:

(a) Heartland Beautification Committee Meeting of February 1, 2018

(b) Stettler District Ambulance Association Meeting of February 26, 2018

Motion 18:03:15

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

MOTION CARRIED
Unanimous

9. Public Hearing:

(a) None

10. Bylaws:

(a) Bylaw 2102-18 - Local Improvement

Mayor Nolls explained that Bylaw 2102-18 is an amending bylaw to a previous bylaw that authorized the construction of Water & Sanitary Sewer by levying a Special Assessment therefore as a Local Improvement on the parcels contained in Plan 122 3548.

Whereas authority to amend the bylaw due to subdivisions or consolidations of land affecting a parcel is authorized under Section 402 of the *Municipal Government Act* Chapter M-26 RSA 2000.

The Municipal Council of the Town of Stettler, in the Province of Alberta, duly assembled, hereby enacts as follows:

1. That Schedule "A & B" of Bylaw 2030-12 be deleted and replaced by Schedule "A & B" of this bylaw.
2. That this bylaw shall take effect the date of third reading.

Motion 18:03:16

Moved by Councillor Campbell that the Town of Stettler Council give first reading to Bylaw 2102-18 as presented.

MOTION CARRIED
Unanimous

Motion 18:03:17

Moved by Councillor Pfeiffer that the Town of Stettler Council give second reading to Bylaw 2102-18 as presented.

MOTION CARRIED
Unanimous

Motion 18:03:18

Moved by Councillor Fischer that the Town of Stettler Council give permission for third and final reading to Bylaw 2102-18 as presented.

MOTION CARRIED
Unanimous

Motion 18:03:19

Moved by Councillor Barros that the Town of Stettler Council give third and final reading to Bylaw 2102-18 as presented.

MOTION CARRIED
Unanimous

11. Correspondence:

- (a) Press Release – County of Stettler Names New CAO
- (b) Stettler Board of Trade Welcomes 2018 Board Directors
- (c) AUMA/AMSC – Legalization of Cannabis for Recreation Use
- (d) Cannabis Legalization in Alberta Municipalities
- (e) AUMA/AMSC Digest of Announcements – Special Cannabis Edition
- (f) AUMA Advocates for Municipalities to Receive Fair Share of Cannabis Excise Tax
- (g) AHS Recommendations on Cannabis Regulations for Alberta Municipalities
- (h) Okotoks – Town to Look at Local Cannabis Retail Rules
- (i) Just Say No: How Some Communities are Fighting Pot Legalization
- (j) FCM – Federal Budget 2018 Highlights

Motion 18:03:20

Moved by Councillor Smith that correspondence items 11(a) to 11(j) inclusive be accepted for information.

MOTION CARRIED
Unanimous

12. Items Added: (a) None

13. In-Camera Session: (a) There was no In-Camera Session at this meeting.

14. Adjournment:

Motion 18:03:21

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

MOTION CARRIED
Unanimous at 8:08 p.m.

Mayor

Assistant CAO

MINUTES OF THE COMMITTEE OF THE WHOLE MEETING
MARCH 13, 2018

Present: Mayor S. Nolls, Councillors C. Barros, A. Campbell, M. Fischer, G. Lawlor,
S. Pfeiffer & W. Smith

CAO G. Switenky
Assistant CAO S. Gerlitz
Development Officer L. Graham
GIS Coordinator/Technician G. Scott

Absent: None

Call to Order: Mayor S. Nolls called the meeting to order at 4:30 p.m.

1. Agenda Additions/Deletions

5(a) None

2. Agenda Approval

Moved by Councillor Barros that the agenda be approved as presented.

MOTION CARRIED
Unanimous

3. Cannabis Legalization - Discussion

Director of Planning & Development L. Graham explained that 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. These regulations were approved and ordered on February 15, 2018, filed under the regulations act on February 16, 2018 and shared with Municipalities on February 20, 2018.

Upon review of these regulations the Town of Stettler is required to amend its Land Use Bylaw for the permitting of Cannabis Retail and Production. The province declared that on March 6, 2018 they would accept applications for Cannabis Licenses, this process includes a municipal approval and at this time we cannot process applications.

Through this process it has also been identified that the Smoking Bylaw may require an amendment for the consumption of cannabis.

Land Use Bylaw Impacts:

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:

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 Provisions

Include Regulations Regarding Cannabis Retail and Production Uses.

- Owners/Applicants must obtain a Retail Cannabis Store License from the Province of Alberta.
- Signage Provisions
- Home Grow Provisions

In accordance with the Gaming Liquor and Cannabis Act:

Part 4
Cannabis

Division 1
Cannabis Licenses

(3) For the purposes of sections 640(7), 642(5) and 687(3) of the *Municipal Government Act*, a premises described in a cannabis license may not have any part of an exterior wall that is located within 100 metres 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 and school reserve under the *Municipal Government Act*.

Part 2
Conditions Governing Cannabis Store Premises

7 In this Part,

- a) "building envelope" means the outer perimeter of the building in which an existing business is located and includes space rented, leased, subleased, sold or otherwise provided to others in the same building;
- b) "existing business" means a retail, wholesale or similar business owned or operated by an applicant for a cannabis store license at the time of the application and includes any other business located in the same building envelope that is associated with or owned or controlled in the whole or in part by the applicant.

8 A cannabis store

- a) Must be in premises that meet the conditions of this Part,
- b) Must be located in a permanent facility
 - i. That is a freestanding building that does not contain another business, or
 - ii. That is in a building in which there are other businesses,and
- c) If it is in a building envelope where there are other businesses, the cannabis store must
 - i. Have its own entrance and exit separate from the exit and entrance for any other business,
 - ii. Have a common wall between the area to be occupied by the cannabis store and the area occupied by or to be occupied by any other business that is a solid floor to ceiling wall constructed of materials other than glass or transparent materials,
 - iii. Have its own receiving and storage area separate from any other business,

- iv. Not have any point-of-sale checkouts that are also used for another business, and
- v. Have signage at each point of entry prohibiting minors from entering.

9 There may not be any access

- a) Between the public areas of a cannabis store premises and the receiving, storage or public areas of another business premises, or
- b) Between the receiving or storage areas of a cannabis store premises and the receiving, storage or public areas of another business premises.

TEN: Land Use Districts

C1 – Commercial Central
Discretionary Use – Cannabis Retail Sales

C2 – Highway Commercial
Discretionary Use – Cannabis Retail Sales

I – Industrial
Discretionary Use – Cannabis Production
Discretionary Use – Cannabis Retail Sales

Smoking Bylaw Impacts:

Definitions:

“Smoke or “Smoking” means to inhale, exhale, burn, or have control over a lighted cigarette, cigar, pipe, hooka pipe, or other lighted smoking implement designed to burn or heat tobacco or any other weed or substance for the purpose of inhaling or tasting of its smoke or emissions.

Consumption

SECTION 3 - GENERAL PROVISIONS

3.1 Subject to Section 3.2, the following are Designated Public Places for the purposes of this bylaw:

- a) Public Buildings and those areas within 6m of an entrance or exit to a Public Building;
- b) Town Buildings and those areas within 6m of an entrance or exit to a Town Building;
- c) Public Transportation Vehicles and Public Transportation Vehicle Shelters; and

d) Workplaces and those areas within 6m of an entrance or exit to a Workplace.

3.2 No person shall Smoke in a Designated Public Place, whether or not a “No Smoking” sign is posted or visible.

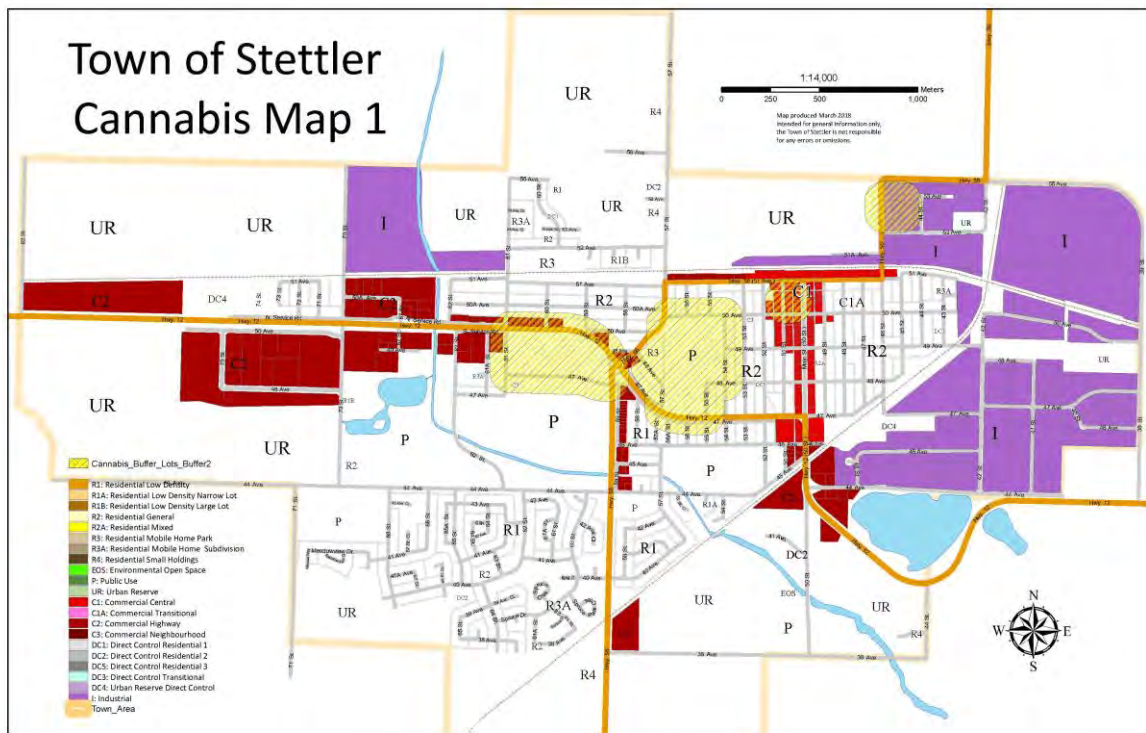
3.3 No proprietor or employer shall permit smoking in a Designated Public Place, whether or not a “No Smoking” sign is posted or visible.

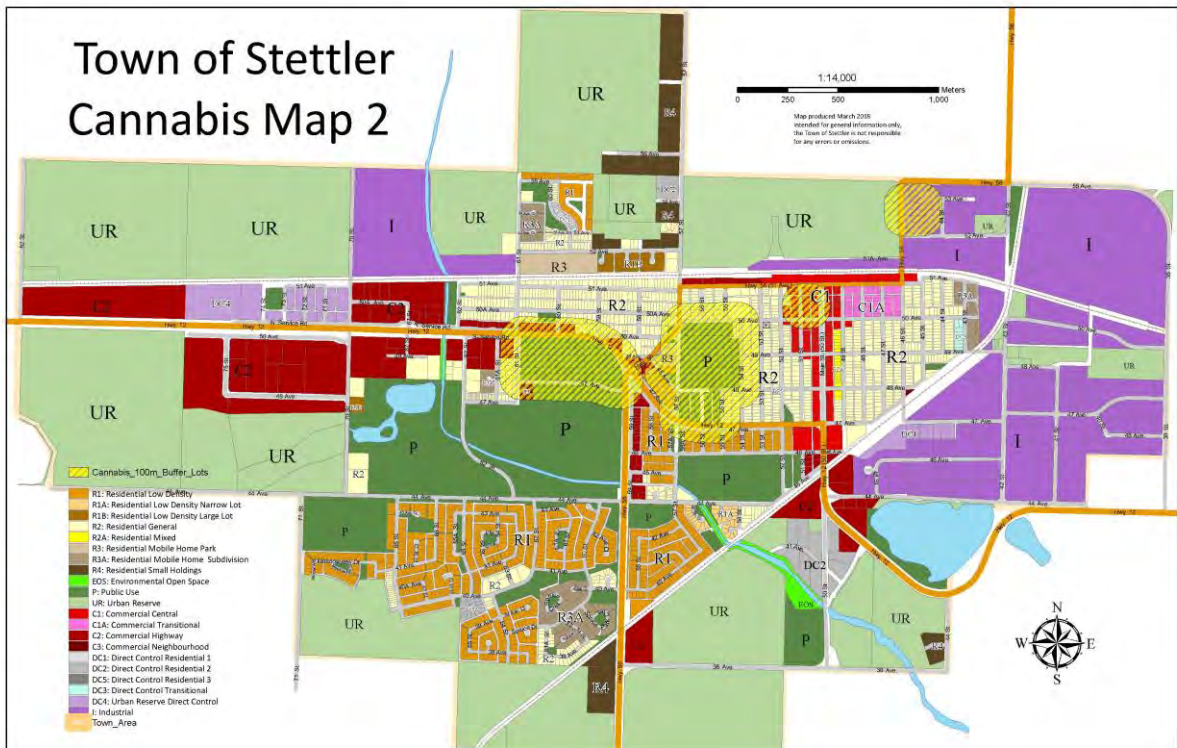
Appendices:

The Future of Cannabis in Alberta Infographic and Jurisdictional Responsibilities

Map 1 - Commercial and Industrial Areas with Buffer Distances

Map 2 - Zoning with Buffer Distances





Council Discussion

Retail Sales

- Signs - Does Council want to create a new standard for cannabis use of signs for retail sales? It was the feeling of Council to stay with the current rules/regulations under Provincial Acts for consistency.
- 100 metre setback for schools and Provincial Health Care facilities – It was the feeling of Council to stay consistent with Provincial guidelines.
- Consumption of Cannabis and Enforcement – It was agreed by Council to implement a zero tolerance for consumption of cannabis in public use land and public facilities. It was noted that this involves more areas than the definition of Designated Public Places in the Smoking Bylaw.
- Council agreed to have Administration do more research on property nuisance enforcement for further discussion.

4. Correspondence

a. None

5. Additions

a. None

6. Adjournment

Moved by Councillor Campbell that the Committee of Whole Meeting be adjourned.

MOTION CARRIED
Unanimous at 5:40 p.m.

Mayor

Assistant CAO

4:13 PM

03/05/18

Accrual Basis

Stettler Steel Wheel Stampede Society
Profit & Loss
September 2016 through August 2017

	<u>Sep '16 - Aug 17</u>
Ordinary Income/Expense	
Income	
Ag Society Grant	7,510.00
Donations	675.00
Donations - Junior Show	9,271.24
Fundraising income	6,217.50
Other income	212.50
Rodeo entry fees	32,933.00
Rodeo sponsorship	45,087.32
Stampede weekend revenues	23,245.50
Vendor fees	2,625.00
	<hr/>
Total Income	127,777.06
Expense	
Advertising and promotion	5,151.98
Cattle show expenses	8,277.00
Conferences	523.41
Contract Labour	750.00
Donation expense	200.00
Equipment rental	2,487.36
Food and Entertainment	12,414.28
Fundraising expenses	10,803.12
Holding account	0.00
Insurance	278.40
Office Supplies and Postage	741.16
Rent	600.00
Repairs & Maintenance	782.32
Rodeo expenses	6,130.00
Sanction Fees	51,182.00
Security	4,200.00
Stock contractor	18,176.87
Supplies	1,157.72
Volunteer expenses	830.02
	<hr/>
Total Expense	124,685.64
Net Ordinary Income	3,091.42
Other Income/Expense	
Other Income	
Interest income	6.08
	<hr/>
Total Other Income	6.08
Net Other Income	6.08
Net Income	<hr/> <hr/> 3,097.50

4:14 PM

03/05/18

Accrual Basis

Stettler Steel Wheel Stampede Society
Balance Sheet
As of August 31, 2017

	Aug 31, 17	Aug 31, 16
ASSETS		
Current Assets		
Chequing/Savings		
ATB - Checking Account	17,483.95	19,252.30
Total Chequing/Savings	17,483.95	19,252.30
Accounts Receivable		
Accounts Receivable	212.50	0.00
Total Accounts Receivable	212.50	0.00
Other Current Assets		
Accounts receivable - year end	7,510.00	4,500.00
GST receivable	783.35	0.00
Undeposited Funds	100.00	0.00
Total Other Current Assets	8,393.35	4,500.00
Total Current Assets	26,089.80	23,752.30
TOTAL ASSETS	26,089.80	23,752.30
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
Accounts payable - year end	640.00	1,600.00
Deferred Revenues	200.00	0.00
Total Other Current Liabilities	840.00	1,600.00
Total Current Liabilities	840.00	1,600.00
Total Liabilities	840.00	1,600.00
Equity		
Opening Balance Equity	22,152.30	22,152.30
Net Income	3,097.50	0.00
Total Equity	25,249.80	22,152.30
TOTAL LIABILITIES & EQUITY	26,089.80	23,752.30

MEMORANDUM

TO: TOWN OF STETTLER COUNCIL

FROM: GREG SWITENKY
CAO

DATE: 2018 03 16

RE: 2018 TRADE SHOW – APRIL 13, 14 & 15

The 2018 Trade Show is a great opportunity for Council, Administration and staff members to meet with the public to discuss their concerns, promote Town initiatives and gather input.

In order to achieve this management and staff are required to work a shift in the booth. Please review the following Trade Show work schedule to determine a time that you are available. Lunch will be provided on Friday, April 13 at 12:00 noon followed by a quick session to go over booth displays.

The Town's booth is in the Red Arena (same as last year - 12X20).

Possible items in the booth include:

- Cannabis Information
- Can Pak Information re: Automated Curbside Waste Collection
- Town Map to include 2018 Capital Projects
- Concerns & Requests forms, Newsletters (Jan, Feb, Mar & Apr), 2018 Garbage & Recycling Schedule and General Information Sheet
- Cupcakes
- Draw - \$250 Heartland Dollars
- A Stettler Health Services Foundation volunteer will be in the Town's Booth selling Festival of Lights tickets

Are there other items that Council would like to have on display?

Recommendation

Complete schedule to man booth, attend booth walkthrough and to add or delete items Council deems appropriate.

STETTLER TRADE SHOW

APRIL 13, 14 & 15, 2018



<u>DATE</u>	<u>TIME</u>	<u>DEPT. HEAD</u>	<u>COUNCIL REP</u>
FRIDAY APRIL 13TH	4:00 P.M - 6:30 P.M.		
	6:30 P.M - 9:00 P.M.		
SATURDAY APRIL 14TH	10:00 A.M. - 1:00 P.M.		
	1:00 P.M. - 4:00 P.M.		
	4:00 P.M. - 6:00 P.M.		
SUNDAY APRIL 15TH	11:00 A.M. - 1:00 P.M.		
	1:00 P.M. - 4:00 P.M		

NOTE: TOWN BOOTH IS LOCATED IN THE RED ARENA – BOOTH C118, C119, C120, & C121

LUNCH WILL BE PROVIDED ON FRIDAY, APRIL 13
12:00 NOON - SRC
IN THE TOWN’S BOOTH

workschedule

**TOWN OF STETTLER
BANK RECONCILIATION
AS OF FEBRUARY 28, 2018**

Net Balance at End of Previous Month	\$	7,185,478.16
ADD: General Receipts (summarized below)		952,057.87
Interest Earned		10,425.98
Investments Matured		-
SUBTOTAL		8,147,962.01
LESS: General Disbursements		1,141,844.62
Payroll		247,667.65
Investments		-
Debenture Payments		69,576.22
Returned Cheques		832.01
Bank Charges		1,178.81
SUBTOTAL		1,461,099.31
NET BALANCE AT END OF CURRENT MONTH (General Ledger)	\$	6,686,862.70
Balance at End of Month - Bank		6,737,663.04
ADD: Outstanding Deposits		5,944.62
LESS: Outstanding Cheques		56,744.96
		6,736,862.70
NET BALANCE AT END OF CURRENT MONTH (Bank)	\$	6,686,862.70
INVESTMENTS:		
\$U.S. Money Market Account		-
SUBTOTAL		-
TOTAL CASH ON HAND AND ON DEPOSIT	\$	6,686,862.70

THIS STATEMENT SUBMITTED TO COUNCIL THIS 20th DAY OF MARCH 2018

MAYOR

ASSISTANT CAO

GENERAL RECEIPTS SUMMARY		
Tax	AR	241,251
Utility	AR	259,148
SMRWSC	Water	55,409
Hiway 12/21	Water	20,650
Alta Gas	Franchise	117,851
ATCO	Franchise	55,711
PLS - Minor Hockey	Minor Hockey	17,694
Health Unit	Rental	15,652
Library	Salary Repay	35,592
Board of Trade	Salary Repay	0
County of Stettler	Fire Agreement	41,576
Library	Rental	10,500
		0
		0
		0
Other		81,024
	Total	952,058

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Chequebook ID	GENERAL
Vendor Name	First	Last	Cheque Number	72620
Cheque Date	First	Last		72646

Sorted By: Cheque Number

Distribution Types Included:All

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Alberta Land Titles	72620	2018-03-09	\$30.00

Invoice Description		Invoice Number	Invoice Amount

P&D Discharge of Tax & SVWS		2018.02.28	\$30.00

Alberta One-Call Corporation	72621	2018-03-09	\$50.40

Invoice Description		Invoice Number	Invoice Amount

Water Trans Feb 1st Calls		IN139590	\$50.40

APEX Supplementary Pension Pla	72622	2018-03-09	\$374.85

Invoice Description		Invoice Number	Invoice Amount

Supplementary Pension Plan Tr		PP05-18	\$374.85

Atlas Copco Compressors Canada	72623	2018-03-09	\$2,788.26

Invoice Description		Invoice Number	Invoice Amount

WTP Air Compressor Repair Part		626804	\$2,788.26

Brittain, Sherrilee	72624	2018-03-09	\$50.00

Invoice Description		Invoice Number	Invoice Amount

Water Refund Util AC Cr Bal		2018.03.02	\$50.00

Canada Post Corporation	72625	2018-03-09	\$2,105.33

Invoice Description		Invoice Number	Invoice Amount

Water Bills SVWS Bylaw Letters		9646443770	\$2,105.33

Canadian Tire #671	72626	2018-03-09	\$562.62

Invoice Description		Invoice Number	Invoice Amount

SRC Tools		3035	\$100.76
SRC Tools		3038	\$41.99
Comm Hall Dyson Vacuum		3029	\$419.87

Canadian Union of Public Emplo	72627	2018-03-09	\$437.50

Invoice Description		Invoice Number	Invoice Amount

Union Dues		PP05-18	\$437.50

Cervus Contractors Equipment	72628	2018-03-09	\$761.06

Invoice Description		Invoice Number	Invoice Amount

Snow Removal Balde #117F		HI31567	\$158.71
Snow Removal & Parks Blades		VI61159	\$602.35

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Collicutt Energy	72629	2018-03-09	\$1,680.00
Invoice Description	Invoice Number	Invoice Amount	
Reservoir Generator Heated Sto	11723	\$1,680.00	
Digitex Canada Inc.	72630	2018-03-09	\$370.40
Invoice Description	Invoice Number	Invoice Amount	
SRC Photocopies 01.23-02.22	IN405834	\$370.40	
ElectroGas Monitors Ltd.	72631	2018-03-09	\$241.50
Invoice Description	Invoice Number	Invoice Amount	
Fire Joint CalGas Cylinder	457606	\$241.50	
IJD Inspections Ltd.	72632	2018-03-09	\$552.60
Invoice Description	Invoice Number	Invoice Amount	
P&D Jan Building Permits	ST2018-01	\$552.60	
Newcap Radio	72633	2018-03-09	\$546.00
Invoice Description	Invoice Number	Invoice Amount	
Misc Department Advertising	242243-2	\$546.00	
Nuvison Electrical & Instrume	72634	2018-03-09	\$2,560.69
Invoice Description	Invoice Number	Invoice Amount	
WTP Chemical Valve Replacement	633	\$2,560.69	
Pfeiffer House of Music	72635	2018-03-09	\$792.28
Invoice Description	Invoice Number	Invoice Amount	
Comm Hall Sound System Repair	63327	\$792.28	
Praxair Distribution	72636	2018-03-09	\$599.56
Invoice Description	Invoice Number	Invoice Amount	
Pool Clyinder Lease	81462835	\$232.16	
Pool Chemicals	81644858	\$367.40	
Purolator Courier Ltd.	72637	2018-03-09	\$402.18
Invoice Description	Invoice Number	Invoice Amount	
Fire Joint/WTP Freight	47263102	\$402.18	
QM Contracting	72638	2018-03-09	\$1,575.00
Invoice Description	Invoice Number	Invoice Amount	
Feb Water Meter Reader	746140	\$1,575.00	
Receiver General for Canada	72639	2018-03-09	\$56,391.31
Invoice Description	Invoice Number	Invoice Amount	
Town Tax Remittance	PP05-18	\$47,899.03	

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Town Tax Remittance		PP05-18.	\$7,084.23
BOT Tax Remittance		PP05-18.BOT	\$1,408.05
Robinson, Holly	72640	2018-03-09	\$420.00
Invoice Description		Invoice Number	Invoice Amount
HBC Dec Jan Feb Mar Meeting Lu		522548	\$420.00
Sobeys Captial Inc.	72641	2018-03-09	\$579.91
Invoice Description		Invoice Number	Invoice Amount
SRC Supplies/Pool Resale Goods		2090024	\$168.85
Family Day Hot Dogs		2090005	\$390.11
Family Day Supplies		2090007	\$20.95
Stettler Dodge Ltd.	72642	2018-03-09	\$294.08
Invoice Description		Invoice Number	Invoice Amount
Park Door wire harnes #87		136605	\$294.08
Stettler Motors (1998) Ltd.	72643	2018-03-09	\$116.45
Invoice Description		Invoice Number	Invoice Amount
Equip Power strg hose #48		187743	\$116.45
Stettler Telephone Answering S	72644	2018-03-09	\$120.75
Invoice Description		Invoice Number	Invoice Amount
WTP Feb Working Alone Monitori		100	\$120.75
Summit Valve & Controls Inc.	72645	2018-03-09	\$3,703.35
Invoice Description		Invoice Number	Invoice Amount
WTP Rep Singer Control Valves		51767-20180294	\$3,703.35
Yellow Pages	72646	2018-03-09	\$52.87
Invoice Description		Invoice Number	Invoice Amount
Office Feb Directory Advertisi		18-5573549	\$52.87
Total Cheques			\$78,158.95

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Chequebook ID	GENERAL
Vendor Name	First	Last	Cheque Number	First
Cheque Date	2018-03-13	2018-03-13		Last

Sorted By: Cheque Number

Distribution Types Included:All

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
A.A.M.D. & C.	EFT0000084	2018-03-13	\$19,335.45

Invoice Description	Invoice Number	Invoice Amount	

Parks/Trans/Water Gas & Diesel	PF-6648-67075	\$3,407.41	
Parks/Trans/Watr Diesel Marked	PF-6676-67337	\$3,941.19	
Parks/Trans/Sewer/Water Oil	PF-6679-67369	\$968.72	
Misc Dept Equip Gas OIl etc	PF-6643-66999	\$11,018.13	

Accu-Flo Meter Service Ltd.	EFT0000085	2018-03-13	\$10,071.60

Invoice Description	Invoice Number	Invoice Amount	

Water Meters 22-5/8 E-Coder	71959	\$10,071.60	

Alberta Animal Services	EFT0000086	2018-03-13	\$13,285.25

Invoice Description	Invoice Number	Invoice Amount	

Bylaw Feb Enforcement	11697	\$13,285.25	

Bilodeau, Gates	EFT0000087	2018-03-13	\$194.00

Invoice Description	Invoice Number	Invoice Amount	

WTP Travel & Subsistence	2018.02.27	\$194.00	

Stettler Regional Board of Tra	EFT0000088	2018-03-13	\$525.00

Invoice Description	Invoice Number	Invoice Amount	

P&L Anglers Atlas Advertising	570	\$525.00	

Canadian Red Cross	EFT0000089	2018-03-13	\$449.82

Invoice Description	Invoice Number	Invoice Amount	

Pool Wtr Safety Instructor Rec	CRC-039960	\$449.82	

Clearview Public Schools	EFT0000090	2018-03-13	\$1,833.65

Invoice Description	Invoice Number	Invoice Amount	

Feb Joint Office Expenses	5379	\$1,833.65	

Digital Connection Office Syst	EFT0000091	2018-03-13	\$373.87

Invoice Description	Invoice Number	Invoice Amount	

Office Photocopies 01.30-02.27	152820	\$373.87	

Hach Sales & Service Ltd.	EFT0000092	2018-03-13	\$683.55

Invoice Description	Invoice Number	Invoice Amount	

Wtr Trsf Stn - Chemicals	161395	\$683.55	

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Hi Way 9 Express Ltd.	EFT0000093	2018-03-13	\$79.45
Invoice Description	Invoice Number	Invoice Amount	
Trans Freight	11796780	\$79.45	
Jen Express	EFT0000094	2018-03-13	\$360.34
Invoice Description	Invoice Number	Invoice Amount	
Shop Freight	11918	\$218.53	
Shop Freight	12079	\$35.65	
Trans Freight	11979	\$41.07	
Parks Freight	12027	\$65.09	
Joe Johnson Equipment	EFT0000095	2018-03-13	\$367.82
Invoice Description	Invoice Number	Invoice Amount	
Snow Removal Windshield#42	P24341	\$367.82	
Keen Klean	EFT0000096	2018-03-13	\$420.00
Invoice Description	Invoice Number	Invoice Amount	
Shop Feb Janitor Services	282121	\$420.00	
Loomis Express	EFT0000097	2018-03-13	\$46.70
Invoice Description	Invoice Number	Invoice Amount	
Shop Freight	7524336	\$46.70	
Maxwell, Darin	EFT0000098	2018-03-13	\$31.97
Invoice Description	Invoice Number	Invoice Amount	
Wtr Trns Water Break Meals	2018.02.28	\$31.97	
McCallum, Neil	EFT0000099	2018-03-13	\$83.27
Invoice Description	Invoice Number	Invoice Amount	
Wtr Trans Water Break Meals	2018.02.28	\$83.27	
Morrison Hershfield Limited	EFT0000100	2018-03-13	\$1,241.76
Invoice Description	Invoice Number	Invoice Amount	
Lagoon Aeration Bldg Eng Servi	266152	\$1,241.76	
Municipal Property Consultants	EFT0000101	2018-03-13	\$6,805.31
Invoice Description	Invoice Number	Invoice Amount	
March 2018 Assessor	17105	\$6,805.31	
Olson, Amy	EFT0000102	2018-03-13	\$446.25
Invoice Description	Invoice Number	Invoice Amount	
Admin Training HR Course	2018.02.22	\$446.25	

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Rocky Mountain Phoenix	EFT0000103	2018-03-13	\$618.71

Invoice Description	Invoice Number	Invoice Amount	
Fire Joint 10 Helmet Fronts	IN0108424	\$618.71	

Shanes Instrument Services Ltd	EFT0000104	2018-03-13	\$5,617.44

Invoice Description	Invoice Number	Invoice Amount	
WTP Troubleshoot Distrib Pumps	20066	\$773.04	
WTP Troubleshoot Dist Pump VFD	20074	\$1,410.90	
WTP Install UFD Circuit Board	20079	\$2,016.00	
WTP Verify Parameters dist pum	20084	\$819.00	
WTP Adjust Solenoid valve	20036	\$598.50	

Tagish Engineering Ltd.	EFT0000105	2018-03-13	\$17,426.75

Invoice Description	Invoice Number	Invoice Amount	
TS87 2018 Paving 2018 51 Ave	15996	\$3,453.03	
TS86 59-61st Wtr & Sntry Repl	15995	\$6,760.06	
TS85 Emmerson Estates	15994	\$7,213.66	

Wet Water Industries Ltd.	EFT0000106	2018-03-13	\$271.72

Invoice Description	Invoice Number	Invoice Amount	
Fire Jnt Jan Wtr Trt Mnthly Ch	107616	\$76.89	
Fire Jnt Ser Inspection/Salt	107538	\$194.83	

Wilford, Ivan	EFT0000107	2018-03-13	\$724.48

Invoice Description	Invoice Number	Invoice Amount	
EE Computer Purchase	2018.02.25	\$724.48	

Total Cheques			\$81,294.16
			=====

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Chequebook ID	GENERAL
Vendor Name	First	Last	Cheque Number	ONL000023
Cheque Date	First	Last		ONL000028

Sorted By: Cheque Number

Distribution Types Included:All

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Poulin's Professional Pest Con	ONL000023	2018-03-09	\$198.45

Invoice Description	Invoice Number	Invoice Amount	
-----	-----	-----	
WTP Monthly Pest Control	1028205	\$198.45	

Rogers	ONL000024	2018-03-09	\$54.60

Invoice Description	Invoice Number	Invoice Amount	
-----	-----	-----	
Fire Jnt Data Flex Plan Mar18	1856287474	\$54.60	

Shaw Direct	ONL000025	2018-03-09	\$82.92

Invoice Description	Invoice Number	Invoice Amount	
-----	-----	-----	
Jnt Office Cable TV 2.26-3.25	2018.02.24	\$82.92	

Telus Communications	ONL000026	2018-03-09	\$2,665.59

Invoice Description	Invoice Number	Invoice Amount	
-----	-----	-----	
Telus Feb 22 to Mar 21	2018.02.23	\$2,665.59	

Telus Mobility Inc.	ONL000027	2018-03-09	\$1,060.96

Invoice Description	Invoice Number	Invoice Amount	
-----	-----	-----	
Telus Mobility Feb 22 to Mar 2	2018.02.21	\$1,060.96	

United Farmers of Alberta	ONL000028	2018-03-09	\$299.88

Invoice Description	Invoice Number	Invoice Amount	
-----	-----	-----	
Snow Removal Snow Boards Plywo	304258153	\$45.14	
Water Trans Building Materials	304258145	\$19.99	
Water Trans Pressure Line Part	304258442	\$136.40	
Water Trans Floor Cleaner	304258611	\$7.09	
Water Trans Staple Gun	304258494	\$35.68	
Water Trans Paint Brush	304258516	\$66.92	

	Total Cheques		\$4,362.40
			=====

Ranges:	From:	To:	From:	To:
Vendor ID	First	Last	Chequebook ID	GENERAL
Vendor Name	First	Last	Cheque Number	72647
Cheque Date	First	Last		72661

Sorted By: Cheque Number

Distribution Types Included:All

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Acklands - Grainger Inc.	72647	2018-03-16	\$5,478.77

	Invoice Description	Invoice Number	Invoice Amount
	Pool - cleaner, garbage bags	9687286238	\$385.75
	Pool - soap,gloves,garbage bag	9715397411	\$523.29
	Pool - soap	9715397429	\$303.24
	Pool - quick connector set	9698934388	\$106.58
	WTP - drum truck and handler	9700608939	\$4,159.91

Action Plumbing & Excavating	72648	2018-03-16	\$1,002.49

	Invoice Description	Invoice Number	Invoice Amount
	Park - shower membrane	I020649	\$82.66
	Park - clean out with plug	I020657	\$7.94
	Pool - boiler repair	W28865	\$158.55
	Rec - toilet valves & ignitor	I020631	\$350.43
	Sewer - repair B lift furnace	W28901	\$327.31
	Shop - drain cleaner	I020644	\$75.60

Black Press Group Ltd.	72649	2018-03-16	\$523.50

	Invoice Description	Invoice Number	Invoice Amount
	Pl&Dev/P&l - advertising	33389470	\$523.50

County of Stettler	72650	2018-03-16	\$1,201.74

	Invoice Description	Invoice Number	Invoice Amount
	Fire - FDIC convention trainin	COS-002263	\$1,201.74

County of Stettler Housing Ath	72651	2018-03-16	\$157,196.50

	Invoice Description	Invoice Number	Invoice Amount
	Lodge - 1st Qtr requisition	2018-1	\$78,598.25
	Lodges - 2nd Qtr requisition	2018-2	\$78,598.25

East Central Alberta Catholic	72652	2018-03-16	\$42,278.19

	Invoice Description	Invoice Number	Invoice Amount
	1st Qtr 2018 requisition	6806	\$42,278.19

Government of Alberta	72653	2018-03-16	\$61.90

	Invoice Description	Invoice Number	Invoice Amount
	Office - Jan 18 binder update	S087671	\$61.90

Hotsy Cleaning Systems	72654	2018-03-16	\$378.00

	Invoice Description	Invoice Number	Invoice Amount
	Drainage - culvert thawing tip	SI163956	\$378.00

IJD Inspections Ltd.	72655	2018-03-16	\$941.31

Vendor Name	Cheque Number	Cheque Date	Cheque Amount
Keiths Refrigeration	72657	2018-03-16	\$844.07

Invoice Description	Invoice Number	Invoice Amount	
Rec - HVAC repair	17457	\$844.07	

Northstar Trucking Ltd.	72658	2018-03-16	\$8,575.88

Invoice Description	Invoice Number	Invoice Amount	
Snow Removal - cat rental	316425	\$3,192.00	
Snow removal - dozer rental	316440	\$1,417.50	
Snow removal - dozer rental	316462	\$3,874.50	
Water trans - washed sand	316469	\$91.88	

Schwartz Home Building Centre	72659	2018-03-16	\$251.63

Invoice Description	Invoice Number	Invoice Amount	
Fire Joint - tools & Tape	683206	\$41.35	
Water Trans - brace	682585	\$14.97	
Water trans - Paint	682610	\$20.10	
Water trans - brace	682755	\$2.16	
Health unit - drywall cuttters	682129	\$28.34	
Park - shower repair	681715	\$11.81	
Park - tile	681875	\$62.98	
Park - tile	681877	\$21.00	
Park - concrete mix	683485	\$6.29	
Park - screws, return concrete	682050	\$14.31	
Park - cement mix	683127	\$28.32	

Spiral Mobility	72660	2018-03-16	\$62.90

Invoice Description	Invoice Number	Invoice Amount	
P&L - Micro USB cable	881	\$62.90	

Stettler Flooring	72661	2018-03-16	\$2,579.38

Invoice Description	Invoice Number	Invoice Amount	
Park - tile mortar	59423	\$138.39	
Park - washroom reno materials	59471	\$2,218.91	
Park - Washroom reno materials	59480	\$222.08	

Total Cheques			\$230,999.51
=====			



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

STETTLER WASTE MANAGEMENT AUTHORITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2017

STETTLER WASTE MANAGEMENT AUTHORITY

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INDEPENDENT AUDITORS' REPORT

TO: The Board of Directors

We have audited the accompanying financial statements of the Stettler Waste Management Authority, 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, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

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 auditors' 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.

Basis for Qualified Opinion

As explained in Note 6, future site closure and post closure obligations cannot be reliably determined at this time, so adequate provision for these costs may not be recorded.

Qualified Opinion

In our opinion, except for the effect of adjustments, which might have determined to be necessary related to closure and post closure obligations, as described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 2017 and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Stettler, Alberta

CHARTERED PROFESSIONAL ACCOUNTANTS

STETTLER WASTE MANAGEMENT AUTHORITY

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2017

	2017	2016
FINANCIAL ASSETS		
Cash (Note 3)	\$ 899,217	\$ 875,094
Accounts receivable	238,463	225,923
GST receivable	<u>19,250</u>	<u>17,783</u>
	<u>1,156,930</u>	<u>1,118,800</u>
LIABILITIES		
Accounts payable and accrued liabilities	106,408	82,384
Callable debt principal (Note 5)	2,773	35,454
Post closure care liability (Note 6)	<u>474,553</u>	<u>437,149</u>
	<u>583,734</u>	<u>554,987</u>
NET FINANCIAL ASSETS (DEBT)	<u>573,196</u>	<u>563,813</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 7)	1,406,480	1,281,132
Prepaid expenses	<u>4,975</u>	<u>6,817</u>
	<u>1,411,455</u>	<u>1,287,949</u>
ACCUMULATED SURPLUS (Schedule 1)	\$ <u>1,984,651</u>	\$ <u>1,851,762</u>

APPROVED ON BEHALF OF THE BOARD:

Director

STETTLER WASTE MANAGEMENT AUTHORITY

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2017

	Budget	2017	2016
REVENUES			
Commercial and contracts	\$ 419,100	\$ 410,679	\$ 400,477
Interest	6,050	10,788	7,170
Other	5,500	-	5,052
Gain(loss) on disposal of assets	-	-	10,201
	<u>430,650</u>	<u>421,467</u>	<u>422,900</u>
EXPENDITURES			
Administration	50,000	50,000	50,000
Advertising	1,000	120	1,145
Amortization	125,000	131,205	123,748
Bad debts (recoveries)	100	-	-
Bin replacement	6,500	6,500	15,336
Closure & post closure care	35,982	37,404	35,982
Contract hauling	51,790	39,274	47,239
Engineering	2,500	-	21
Insurance	6,500	7,714	6,810
Interest on debt	1,800	975	2,109
Machinery - fuel	65,000	65,952	55,861
Machinery - repairs	35,000	39,080	32,575
Maintenance	50,100	39,979	26,569
Office	4,000	7,949	2,535
Professional fees	6,350	4,650	5,985
Recycling	12,000	14,271	10,106
Telephone, freight & postage	9,000	5,292	5,702
Travel, meetings and training	4,500	1,455	3,216
Utilities	10,000	7,437	7,737
Wages and benefits	605,800	573,520	590,278
Water sampling	15,000	16,349	14,553
	<u>1,097,922</u>	<u>1,049,126</u>	<u>1,037,507</u>
OPERATING SURPLUS (DEFICIT)	(667,272)	(627,659)	(614,607)
REQUISITIONS (Note 4)	<u>731,634</u>	<u>760,548</u>	<u>695,652</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ <u>64,362</u>	<u>132,889</u>	<u>81,045</u>
ACCUMULATED SURPLUS - BEGINNING OF YEAR		<u>1,851,762</u>	<u>1,770,717</u>
ACCUMULATED SURPLUS - END OF YEAR		\$ <u>1,984,651</u>	\$ <u>1,851,762</u>

STETTLER WASTE MANAGEMENT AUTHORITY

STATEMENT OF CHANGES IN FINANCIAL ASSETS (DEBT)

FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES	\$ <u>132,889</u>	\$ <u>81,045</u>
Acquisition of tangible capital assets	(256,554)	(42,400)
Proceeds on disposal of tangible capital assets	-	19,800
Amortization of tangible capital assets	131,205	123,748
Net (gain) loss on sale of tangible capital assets	<u>-</u>	<u>(10,201)</u>
	<u>(125,349)</u>	<u>90,947</u>
Net use (acquisition) of prepaid assets	<u>1,843</u>	<u>1,900</u>
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	9,383	173,892
NET FINANCIAL ASSETS (DEBT) - BEGINNING OF YEAR	<u>563,813</u>	<u>389,921</u>
NET FINANCIAL ASSETS (DEBT) - END OF YEAR	\$ <u>573,196</u>	\$ <u>563,813</u>

STETTLER WASTE MANAGEMENT AUTHORITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2017

	2017	2016
OPERATING ACTIVITIES		
Excess of revenues over expenditure	\$ 132,889	\$ 81,045
Non-cash items included		
Amortization	131,205	123,748
(Gain) loss on disposal of capital assets	-	(10,201)
Changes in non-cash current assets and liabilities		
Accounts receivable	(14,007)	(16,934)
Prepaid expenses	1,841	1,900
Accounts payable and accrued liabilities	<u>24,025</u>	<u>(42,480)</u>
Cash provided by operating activities	<u>275,953</u>	<u>137,078</u>
FINANCING ACTIVITIES		
Callable debt repaid	<u>(32,680)</u>	<u>(31,541)</u>
Cash provided by (used in) financing activities	<u>(32,680)</u>	<u>(31,541)</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(256,554)	(42,400)
Proceeds from sale of tangible capital assets	<u>-</u>	<u>19,800</u>
Cash provided by (used in) investing activities	<u>(256,554)</u>	<u>(22,600)</u>
CHANGES IN CASH AND EQUIVALENTS DURING THE YEAR	(13,281)	82,937
CASH AND EQUIVALENTS – BEGINNING OF YEAR	<u>437,945</u>	<u>355,008</u>
CASH AND EQUIVALENTS – END OF YEAR	<u>424,664</u>	<u>437,945</u>
CASH AND CASH EQUIVALENTS IS MADE UP OF:		
Cash in bank	899,217	875,094
Less: restricted portion of cash (Note 3)	<u>(474,553)</u>	<u>(437,149)</u>
	<u>\$ 424,664</u>	<u>\$ 437,945</u>

STETTLER WASTE MANAGEMENT AUTHORITY

SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 2017

	2017					
	Equity in Tangible Assets	Reserves for Capital Purposes	Reserves for Operating Purposes	Unrestricted Net Assets	Total	2016 Total
BALANCE – BEGINNING OF YEAR	\$ 1,245,678	\$ 444,971	\$ 7,275	\$ 153,838	\$ 1,851,762	\$ 1,770,717
Excess (deficiency) of revenue over expenditures	-	-	-	132,889	132,889	81,045
Tangible capital assets purchased	256,554	-	-	(256,554)	-	-
Disposal of tangible capital assets	-	-	-	-	-	-
Amortization expense	(131,205)	-	-	131,205	-	-
Transfer to capital reserves	-	137,568	80	(137,648)	-	-
Transfer from reserves	-	(165,000)	-	165,000	-	-
Principal payments on capital debt	32,680	-	-	(32,680)	-	-
BALANCE – END OF YEAR	\$ <u>1,403,707</u>	\$ <u>417,539</u>	\$ <u>7,355</u>	\$ <u>156,050</u>	\$ <u>1,984,651</u>	\$ <u>1,851,762</u>

STETTLER WASTE MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting and Auditing Board of the Chartered Professional Accountants of Canada.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of significant accounting policies summarized below.

(a) Reporting Entity

The Stettler Waste Management Authority is an unincorporated, public sector, non-profit organization that operates a landfill site and transfer stations on behalf of its member municipalities and is governed by the Code of Practices for Landfills. It is funded by requisitions paid by member municipalities and by charges billed to users. Its intended community of service is Stettler and surrounding areas. The authority's activities are not taxable under the Income Tax Act.

(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.

(c) Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and 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.

Significant areas requiring the use of management's estimates are the obligation for post closure care and the amortization of the landfill waste cells. The amount of the post closure obligation was estimated by management at December 31, 2017. Significant changes in the costs or timing of post closure care could result in a change to this obligation. Estimated useful life of landfill cells are based on expected waste volumes. If volumes available vary from the estimated capital assets and equity in capital assets will change.

(d) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and accounts with banks.

STETTLER WASTE MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

(e) Landfill Closure and Post-Closure Liability

Pursuant to the Alberta Environmental Protection and Enhancement Act, the authority is required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement is being provided for based on a charge of \$2 per capita per year in agreement with the East Central Regional Health Authority.

(f) Contaminated Sites Liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

(g) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the 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 the acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital asset is amortized on a straight-line basis over the estimated useful life as follows:

YEARS

Buildings	25 - 50
Equipment	5 - 20
Vehicles	10 - 25
Engineering Structures	
Landfill cells	Volume Based
Other	15 - 25

(ii) Contributions of Tangible Capital Assets

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

STETTLER WASTE MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

(h) Reserves for Future Expenditures

Reserves are established at the discretion of Board to set aside funds for future operating and capital expenditures. Transfers to and/or from operating reserves are reflected as an adjustment to the respective fund.

(i) Equity in Tangible Capital Assets

Equity in tangible capital assets represents the authority's remaining net investment in its total tangible capital assets after deducting the portion financed by third parties through debt.

(j) Contributions

Contributions are recorded using the deferral method. Restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses are incurred. All other contributions are reported as revenue of the current period.

(k) Revenue Recognition

The authority recognizes revenue when it is realized or realizable and earned. The authority considers revenue realized or realizable and earned when services have been provided to a customer, the price for the service is fixed or determinable and collection is reasonably assured.

(l) Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one party and a financial liability or equity instrument of another party.

Financial instruments of the authority consist of cash, accounts receivable, accounts payable, due to related parties and callable debt. These financial instruments held for trading are measured at their carrying value since it is comparable to their fair values due to their short maturities.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of any write-down would be recognized in net income.

The Authority recognizes its transaction costs in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

It is the policy of the Authority not to disclose fair value information on financial assets and liabilities for which fair value is not readily obtainable.

STETTLER WASTE MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

(m) Pensions

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

2. RECENT ACCOUNTING PRONOUNCEMENTS PUBLISHED BUT NOT YET ADOPTED

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

(a) Section PS 1201 - Financial Statement Presentation

This revised standard is effective in 2019, when sections PS 2601 and PS 3450 are adopted.

(b) Section PS 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 statement and is effective for fiscal years beginning on or after April 1, 2019.

(c) Section PS 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.

(d) Section PS 3450 – Financial Instruments

This section establishes recognition, measurement and disclosure requirements for derivative and non-derivative financial instruments, effective for the 2019 fiscal year.

(e) Section PS 3280 – Asset Retirement Obligations

This section establishes standards on how to account for Asset Retirement Obligations and will apply in years beginning on or after April 1, 2021.

3. CASH AND CASH EQUIVALENTS

	2017	2016
Cash on hand	\$ 50	\$ 185
Accounts with bank	899,167	874,909
	<u>\$ 899,217</u>	<u>\$ 875,094</u>

Cash in the amount of \$474,553 (2016 - \$437,149) is restricted for the post closure care liability.

STETTLER WASTE MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2017

4. RELATED PARTY TRANSACTIONS / ECONOMIC DEPENDENCE

The authority has a contractual obligation with the County of Stettler to pay \$50,000 (2016 - \$50,000) for administrative services on a quarterly basis based on actual costs.

At year end, \$209,305 (2016 - \$173,916) was receivable from related parties and \$57,839 (2016 - \$48,582) was owing to the County of Stettler for various trade accounts payable.

Related party transactions are recorded at exchange amount with regular terms of payment.

The authority relies on requisitions received from its member municipalities. During the year, the authority received the following requisitions:

	2017	2016
County of Stettler No. 6	\$ 324,642	\$ 295,974
Town of Stettler	363,072	333,384
Village of Botha	12,444	10,150
Village of Big Valley	21,106	20,126
Village of Donalda	13,359	15,022
Village of Gadsby	2,440	1,450
Summer Village of Rochon Sands	8,601	7,598
Summer Village of White Sands	14,884	11,948
	<u>\$ 760,548</u>	<u>\$ 695,652</u>

5. CALLABLE DEBT

	2017	2016
Bank loan, due \$2,783 monthly including interest at 3.49%	\$ 2,773	\$ 35,454
Less: Current portion	<u>2,773</u>	<u>32,674</u>
	<u>\$ -</u>	<u>\$ 2,780</u>

6. POST CLOSURE CARE LIABILITY

The present value of potential reclamation costs have been estimated at \$474,553. The liability is increased annually based on the amount of waste added to the site. The estimated length of time needed for post-closure care is undetermined. Funds needed for closure and post-closure are expected to be obtained through tipping fees and annual requisitions from member municipalities. Future costs may include drainage control, water quality and leachate monitoring, and final cover and vegetation.

STETTLER WASTE MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2017

7. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated Amortization	2017	2016
Land	\$ 101,678	\$ -	\$ 101,678	\$ 101,678
Buildings	338,123	128,508	209,615	216,622
Engineering structures	553,215	535,616	17,599	23,236
Equipment	1,448,638	567,574	881,064	748,635
Vehicles	429,903	233,379	196,524	190,961
	<u>\$ 2,871,557</u>	<u>\$ 1,465,077</u>	<u>\$ 1,406,480</u>	<u>\$ 1,281,132</u>

8. EQUITY IN TANGIBLE CAPITAL ASSETS

	2017	2016
Tangible capital assets (Note 7)	\$ 1,406,480	\$ 1,281,132
Bank loan (Note 5)	<u>(2,773)</u>	<u>(35,454)</u>
	<u>\$ 1,403,707</u>	<u>\$ 1,245,678</u>

9. CAPITAL RESERVES

Reserves are comprised of the following:

	2017	2016
Equipment replacement	\$ 153,227	\$ 218,847
Cell development	175,151	150,113
Vehicle replacement	34,067	28,189
New landfill development	55,094	47,822
	<u>\$ 417,539</u>	<u>\$ 444,971</u>

10. OPERATING RESERVE

Reserve is comprised of:

	2017	2016
Reserve for future expenditures	\$ <u>7,355</u>	\$ <u>7,275</u>

11. FINANCIAL INSTRUMENTS

The authority is exposed to various risks through its financial instruments. The following analysis provides a measure of the authority's risk exposure and concentrations at the balance sheet date.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of the changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. It is management's opinion that the authority is not exposed to significant currency or other price risk.

STETTLER WASTE MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2017

11. FINANCIAL INSTRUMENTS - Continued

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market rates.

The authority has fixed rate debt which is subject to fair value risk, as the value will fluctuate as a result of changes in market rates.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The authority's accounts receivable are subject to normal industry credit risks. The carrying value of accounts receivable reflects management's assertion of the credit risk associated with these customers.

Operating Lines of Credit

At December 31, 2017 the authority had short-term bank credit facilities aggregating \$2,500 (2016 - \$2,500) of which \$NIL (2016 - \$NIL) had been drawn down. Credit facilities bear interest at 19.5%. They are reviewed annually and secured by specific assets of the authority.

Unless otherwise noted, the carrying value of the financial instruments approximate fair value.

12. LOCAL AUTHORITIES PENSION PLAN

Employees of the authority participate in the Local Authorities Pension Plan (LAPP), which is covered by the Alberta 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.

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

The authority 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 authority are required to make current service contributions of 10.39% of pensionable salary up to the year's maximum pensionable salary and 14.84% on pensionable salary above this amount.

Total current service contributions by the Authority to the plan in 2017 were \$47,904 (2016 - \$46,594). Total current service contributions by employees to the plan in 2017 were \$44,012 (2016 - \$42,818).

At December 31, 2016, the plan disclosed an actuarial deficiency of \$637 million.

STETTLER WASTE MANAGEMENT AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2017

13. BUDGET AMOUNTS

The budget was prepared by the authority with the Board of Directors' approval. It is presented for information purposes only and has not been audited.

14. APPROVAL OF FINANCIAL STATEMENTS

The board of directors has approved these financial statements.