

Sturgeon County
Meeting Agenda - Final
Committee of the Whole

Tuesday, November 13, 2018

Council Chambers

Immediately Following Regular Council Meeting

A. CALL TO ORDER

B. APPOINTMENTS

- B.1** 1:30 p.m. Don Levers, Hillsborough Subdivision Residents -
Paving of Hillsborough Subdivision

Attachments: [Presentation Request Form and Attachments](#)
[Additional Presentation Materials](#)

- B.2** Reserve Policy Amendment

Attachments: [Briefing Note](#)
[Amended Reserve Policy](#)
[Reserve Policy - Current](#)
[Summary of Fiscal Principles, Practices, and Policies](#)
[Significant Tax Revenue Growth Policy](#)

Ed Kaemingh, Manager, Financial Services

- B.3** Closed Session - Rural Municipalities of Alberta (RMA)
Briefing
***In accordance with section 24 (Advice from Officials) of the
Freedom of Information and Protection of Privacy Act***

Attachments: [Closed Session Insert](#)

Travis Peter, Manager, Community and Regional Planning

C. ADJOURNMENT



Sturgeon County

9613-100 Street
Morinville, Alberta
T8R 1L9

Legislation Text

File #: PRS-061-18, **Version:** 1

1:30 p.m. Don Levers, Hillsborough Subdivision Residents - Paving of Hillsborough Subdivision



Request Form

Delegation/Public Presentation to Sturgeon County Council or Committee-of-the-Whole (COW)

Please complete both pages of the request form and submit it to the Legislative Services Department. You will be contacted at the receipt of your request to schedule a date and time for your presentation, as well as to address any additional concerns, questions or accommodations you may have or require.

PART A: COLLECTION OF INFORMATION

CONTACT INFORMATION

Name: **Don Levers**

Organization (if applicable): **Hillsborough Subdivision Residents**

Address: [REDACTED]

Primary Phone: [REDACTED]

Secondary Phone: [REDACTED]

Email: [REDACTED]

Severed in line with Section 17 of the FOIP Act

PURPOSE AND NATURE OF YOUR REQUEST

Please check that which applies to you:

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☐

I/we would like to make a presentation at the **Council Meeting**

I/we would like to make a presentation at the **Committee-of-the-Whole Meeting**

I/we do not know at this time

Please provide the details of your request:

To request council to council to reconsider timing for the paving of the above noted subdivision

Please see copy of request letter circulated to the residents.

Also included is a copy of signed by 44 property owners.

Also attached is a copy of a subdivision map showing properties contacted.

(If more space required, please attach additional information)

Will your presentation include any visual aids (ie: PowerPoint Presentation)? If so, please specify.

☐
☒

Yes

No

Signature: [REDACTED]

Date: October 16, 2018

Severed in line with Section 17 of the FOIP Act

The personal information collected will be used to process your request for a Public Presentation to Sturgeon County Council or to the Committee-of-the-Whole and is collected under the authority of the Freedom of Information and Protection of Privacy Act. Your information will form part of a file available to the public. If you have any questions about the collection and use of this information, please contact the Sturgeon County FOIP Coordinator at 9613-100 Street, Morinville, Alberta, T8R 1L9 (780) 939-4321.

PART B: DELEGATION/PUBLIC PRESENTATION PROCEDURE

Please read the following specifications carefully and initial to acknowledge that you have read and understand them. They are instructions regarding Council procedure and expectations that will assist you with your Request and Presentation. Further information is available online at sturgeoncounty.ca within Bylaw 1301-13 Procedure Bylaw.

Requests for Public Presentations shall be made to the Legislative Officer in writing at least twelve (12) business days prior to a Regular Meeting. Requests received less than twelve (12) business days before a regular meeting of Council shall be included on the Agenda for the next Regular Meeting immediately following.

Initials DWL

Verbal presentations including question and answer shall be limited to twenty (20) minutes in length unless there is consent prior to establishment of the Agenda or by Council at the Regular Meeting to extend the time for a presentation.

Initials DWL

Debate concerning matters raised during public presentations shall take place at the discretion of Council.

Initials DWL

Personal presentations to Council shall not be allowed with regard to an undisposed matter which has been the subject of a Public Hearing.

Initials DWL

When a person or representative of a delegation or group wishes to address the Council on a matter which is not on the agenda, the Council may refer the matter to any appropriate Committee, appoint a special Committee to deal with the matter, or deal with the matter itself at the meeting, if proceeding is approved by a 2/3 majority vote of council.

Initials DWL

Council and Committee Meetings are public in nature and it is understood that an individual writing or submitting items to a Councillor or to Administration of Sturgeon County has a reasonable expectation that their correspondence/presentations, which may include personal information (ie. name) or business information could be disclosed at a public Council Meeting and/or Committee Meeting and as part of the Council Agenda Package on the Sturgeon County website.

Initials DWL

MAIL OR HAND DELIVERY

Attn: Legislative Officer
Sturgeon County Centre
9613-100 Street
Morinville, AB T8R 1L9

PHONE

780.939.8279

EMAIL

legislativeservices@sturgeoncounty.ca

FAX

780.939.3003

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October 2, 2018

Petition to Pave Hillsborough Estates Subdivision Roads

For years the residents of the Hillsborough Subdivision have pursued the County to have our subdivision roads paved. We have been told by county politicians and employees that:

1 – The subdivision would be paved when the infill occupancy level of 75% was reached.

This target was set by the County, and was reached approximately two years ago.

2 – There have been a number of other reasons for not paving the subdivision given to the residents by County staff. One of these explanations came from a former Senior Staff member (Ian McKay) who indicated that subdivision roads would not be paved until the surrounding arterial roads had been paved.

The contract for paving these arterial county roads including 233, 572, and 570 should be completed sometime in 2019, according to the County. This benchmark, was set by the County, and the work is ongoing, with funding committed.

3 – Another factor brought forth by the County was the cost of the project. The anticipated cost of this road improvement contract, for the arterial roads was budgeted in the eleven million dollar range, which was approved by council.

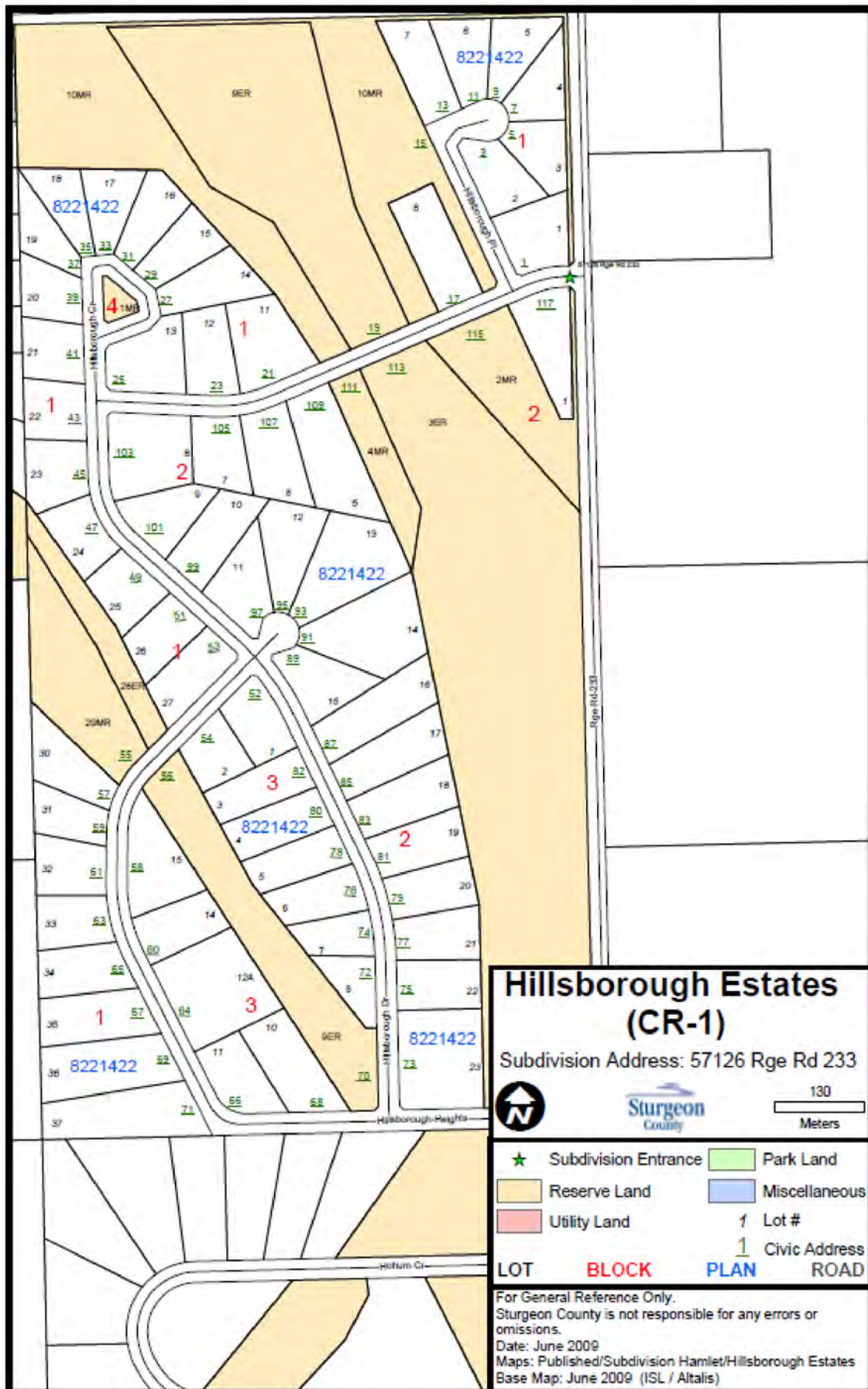
This project has now received a contribution from the Federal and Provincial government totaling 4.7 million dollars (based on the signs posted this summer on the highway).

4 – Timing: In April of this year we were informed that the most recent capital plan (Council Approved August 2017) that Hillsborough subdivision is scheduled for design in 2021, and construction in 2022.

In view of these facts:

- The goals that were set by the County have been reached
- The funding contribution by the two levels of government will help to offset the cost of the arterial roads
- There are a number of Subdivision Road Network Allocations scheduled in the near future based on increased tax revenue from the upgrader coming on stream
- The cost would be lower if the work was completed when the paving plant and equipment is in the area (set up within six kilometers of the subdivision) while doing the county roads, as compared to bringing it back at a later date. A rough estimate of the savings, indicate that proceeding with work in our subdivision when the plant is in the area would result in savings in the range of 15%.
- All the goals set out by the County have been achieved. What we are looking at now is the timing and cost. *If the project was moved up on the planning schedule to next year, (for the reasons outlined above), it would result in significant savings to the County.*

We the residents of Hillsborough respectfully request, for the reasons outlined above, that the County review its current position. We have enclosed a petition with ** signatures on it which represents ____% of the residents.



We the residents of Hillsborough Estates respectively request, for the reason outlined, that the County review its current position and pave the subdivision roads in 2019.

Severed in line with Section 17 of the FOIP Act

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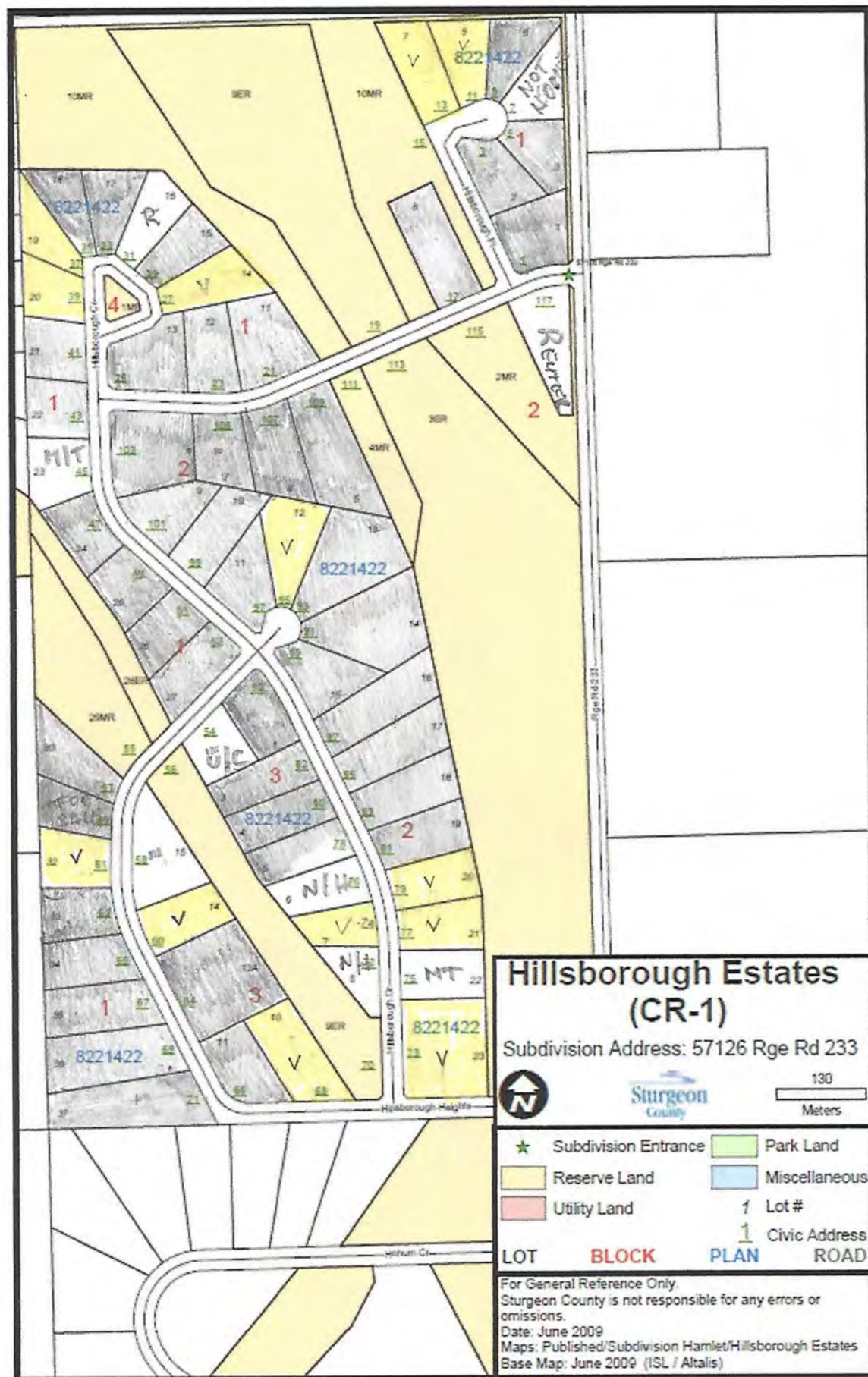
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To Mayor and Council of Sturgeon County

Thank you for allowing us to make our request to the committee of the whole.

A little history for those who are new to council.

In August of 2014 we approached council and requested that because the condition of RR 233, and TWP's 570 and 572 were so poor that the county prioritize the their upgrading of these roads to 2015. Many people said I was wasting my time. I told them that this is how things work. That by making a proper presentation that we would be listened to.

I was sadly disappointed when after eight months I had not even had a reply to any of my requests, and it was not until I sent an email to council and staff eight months later that they even bothered to answer any of our questions.

We went to all of the "Let's talk Roads" open houses, and heard all the usual replies to our requests.

Finally in 2016 we were informed that work would start on these roads in 2017. Preliminary work would be done in 2017 and 2018 and paving would take place in 2018 and 2019.

It seemed to be touch and go whether we would have 233 and 570 paved this year, due to a variety of issues including the weather. We are pleased to say that the paving should be complete by the time we make this presentation.

Your published schedule of work shows that 572 will be paved in 2019.

We want to thank you for getting this project completed.

When I approached council in 2014 our other request had been to get the subdivision roads paved as promised when we hit the 75% infill in the subdivision. There was discussion on the 75% promise, but former CAO Tarnawsky did recall there being some discussion on that over the years.

At that time we had an infill of 74% and we are now over 80%. The goal posts have continued to be moved over the years. Many of the original property owners were told anywhere from 65% to 75%.

The latest information we have been given is that planning for our subdivision roads will be done in 2021 with work to be performed in 2022. We feel this is unacceptable.

I want to thank Scott MacDougall for coming out and touring the subdivision with me at the end of September. The interesting thing is that the grader had been through the subdivision four days prior to his tour. While there he seemed to realize that the conditions of the subdivision roads were very poor indeed. As a result he did arrange to get some new gravel put down on the roads which has certainly helped. It was refreshing to find a person in your Transportation department that understood what a poor job some of the operators have been doing. His comment to me was, "Looks like they just moved a few rocks around." This has been an issue since I have lived out here and he seems to get it.

During a number of conversations with Ian Mackay, I suggested that the county should at least find out if the subdivision roads are capable of being paved, and what it would take to do it. His answer was, "that is never done prior to doing the planning." Scott MacDougall indicated that pre-planning would be

a prudent plan. We also discussed the fact that there should be a lot more pre-planning of other county roads, so that when there are extra funds available, these plans could be taken off the shelf and worked on without delay.

At one of the meetings we attended we suggested that the County try to get some of the infrastructure money that was available both federally and provincially. Well it seems someone did take that to heart and did apply for and receive grants to assist with the paving of the Lilly Lake area roads project.

Based on the signs it appears that Sturgeon County was awarded 4.7 Million to help with the paving of these roads. It is our understanding that Sturgeon had committed 11 Million to the Lilly Lake Project. Since this money was scheduled to be spent by Sturgeon in this area, and the fact that the County is getting a windfall of the 4.7 Million, we would like to see the money slated to be spent in this area stay in the area.

This 4.7 Million should more than cover the cost to keep the County's promise to pave the Hillsborough Subdivision.

In 2016 a contract was issued for the Maple Estates subdivision. It was completely rebuilt and paved. The contract was for \$590,000.00. This was for a stretch of road that was approximately .9 kilometers. The entire Hillsborough subdivision is approximately 4 kilometers. Based on simple math this would work out to roughly \$2,596,000.00 to pave the entire subdivision.

It is our understanding that there could be a fifteen percent saving to pave the subdivision while the asphalt plant is located within six kilometers of the subdivision, next year when the paving of 572 takes place. This would work out to a possible saving of three-hundred-ninety thousand dollars. (Not exactly chump change.) This amount would cover 78% of the contribution that the county is making to the Morinville Recreation Centre.

In conclusion, we the residents of the Hillsborough Subdivision respectfully request that this council keep its commitment to the residents and pave our subdivision now, rather than put us on a never, never timetable.

October 2, 2018

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The contract for paving these arterial county roads including 233, 572, and 570 should be completed sometime in 2019, according to the County. This benchmark, was set by the County, and the work is ongoing, with funding committed.

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We the residents of Hillsborough respectfully request, for the reasons outlined above, that the County review its current position. We have enclosed a petition with 48 signatures on it which represents 73 % of the residents.

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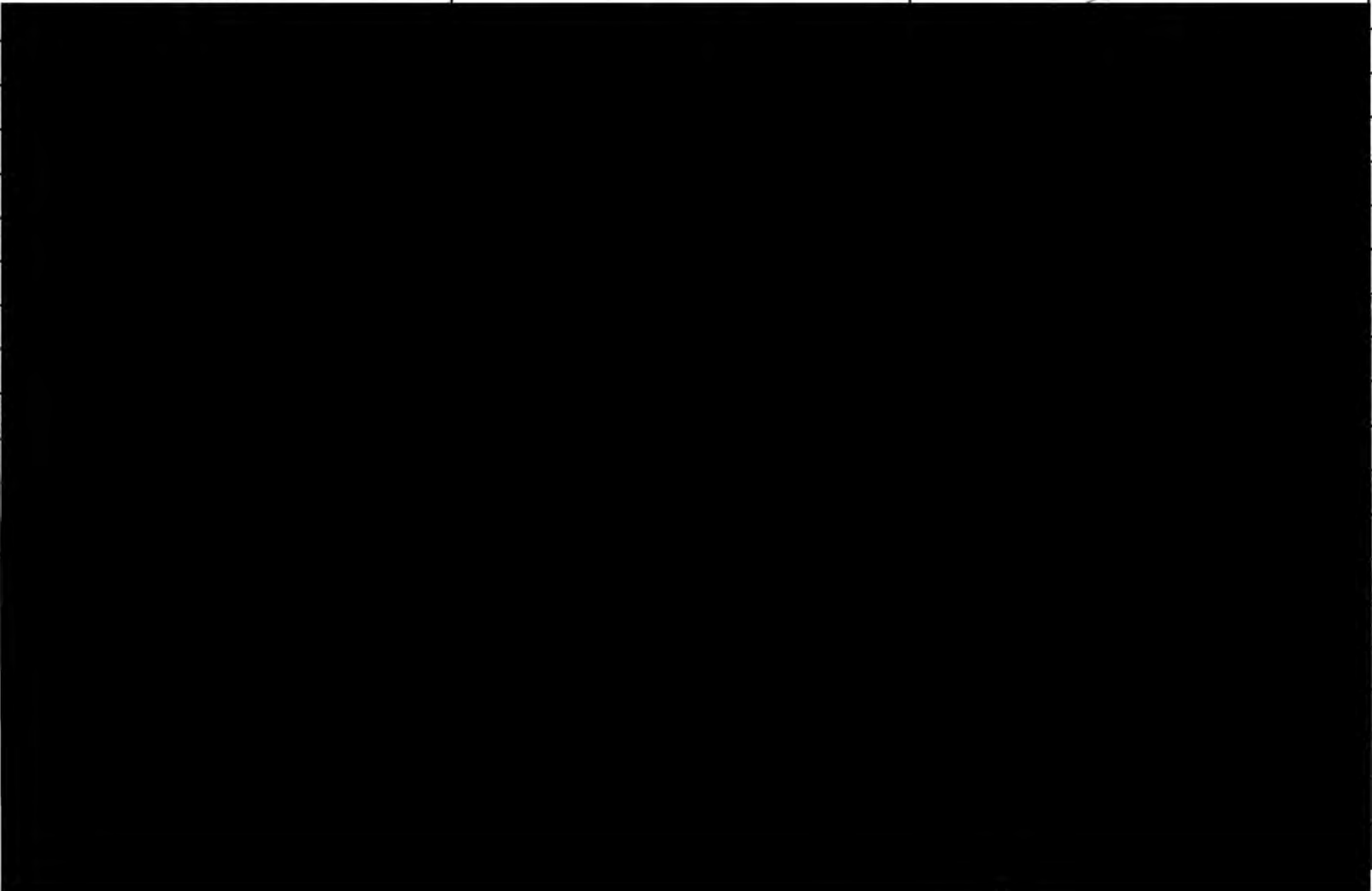
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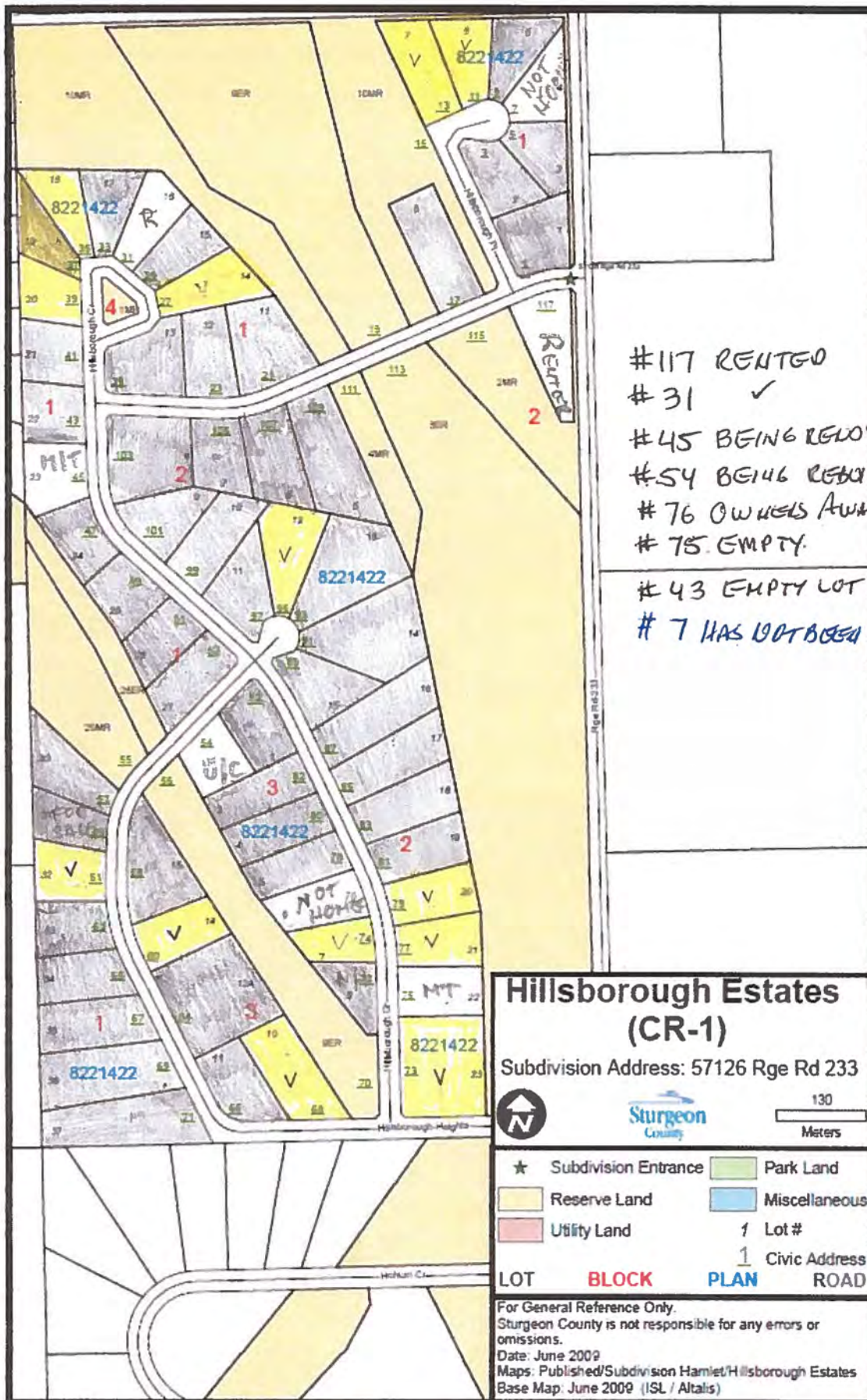
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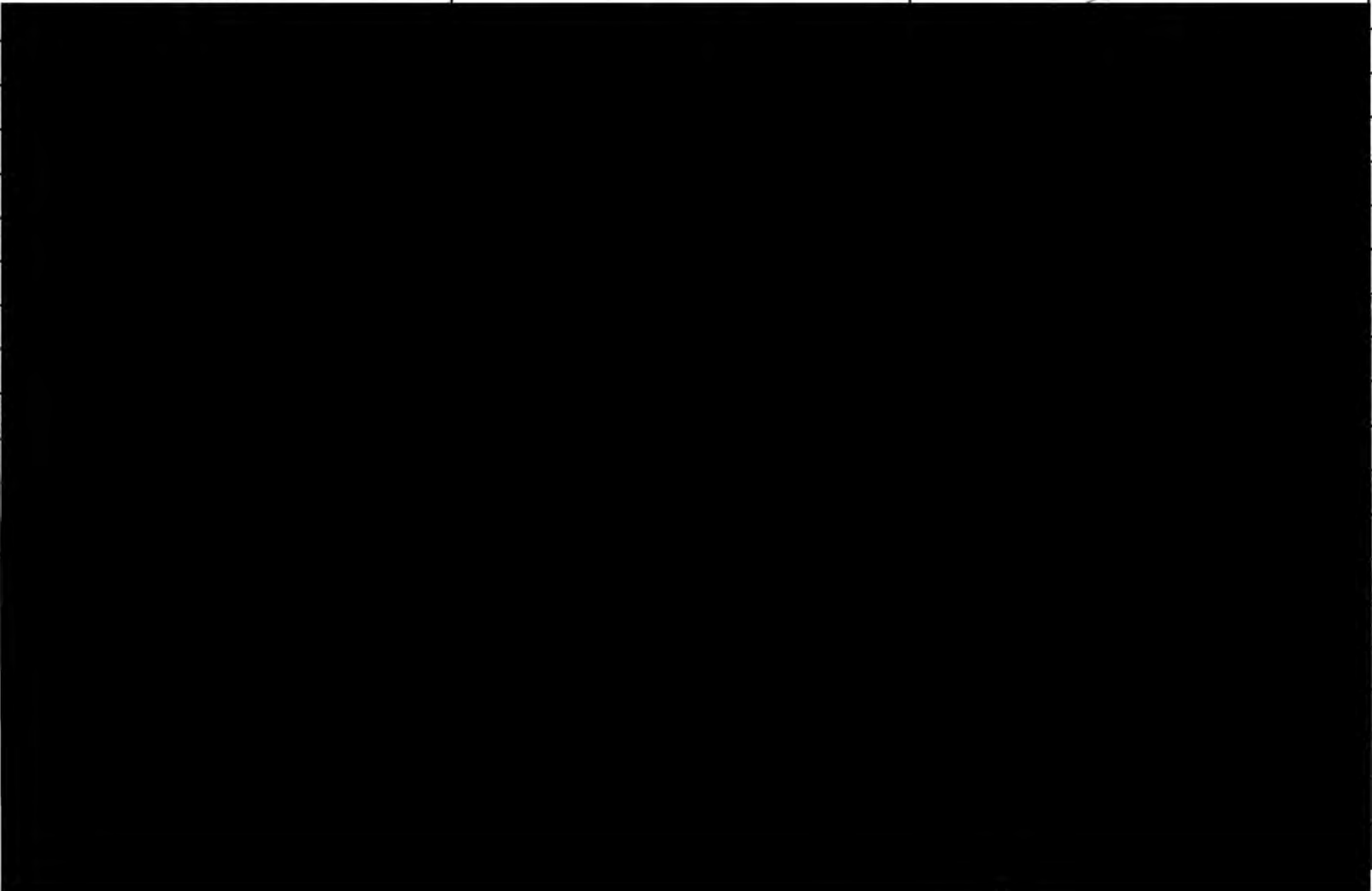
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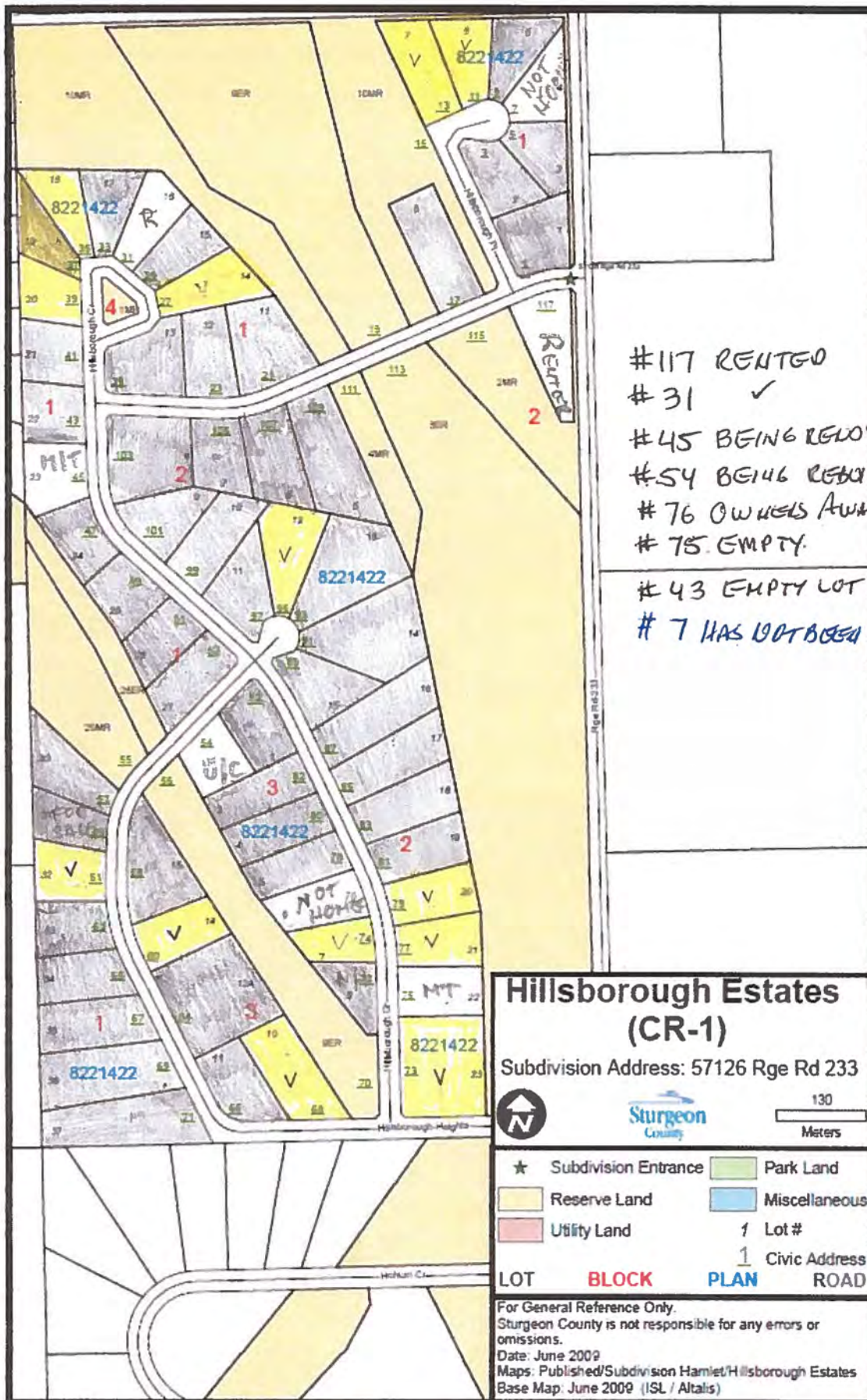
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Sturgeon County

9613-100 Street
Morinville, Alberta
T8R 1L9

Legislation Text



File #: INF-248-18, **Version:** 1

Reserve Policy Amendment

Briefing Note

Title	Reserve Policy Amendment
Issue	That Council review the amended Reserve Policy (PLY_Reserve_Policy_2016)
Previous Council Direction	<p>March 28, 2017 – Motion 131/17 That Council approve the Significant Tax Revenue Growth Policy.</p> <p>February 23, 2016 – Motion 304/16 That Council approve the Reserve Policy as presented.</p> <p>August 27, 2013 – Motion 360/13 That County Council approves the document titled “Summary of Fiscal Principles, Practices, and Policies” as the working document used to guide Administration in the planning and execution of County affairs as directed by Council.</p>
Report	<p><u>Background Information</u></p> <ul style="list-style-type: none">• The Reserve Policy was established to manage emergent or future financial needs, to stabilize tax rates, to reduce the need for debt financing and to set aside funds for the replacement of existing equipment, facilities and future projects.• There are twenty-five (25) reserve types under the policy. Each reserve type has a well-defined purpose and funding source(s).• The Significant Tax Revenue Growth Policy establishes priority areas for significant growth in tax revenues from industrial development.• The policy integrates with the fiscal framework approved by Council and is intended to enhance accountability and transparency and to guide strategic investments that could improve quality of life for residents.• Significant Tax Revenue Growth is fully allocated to the seven (7) priority areas under the Significant Tax Revenue Growth Policy.• The County will make annual allocations to these priority areas. Due to the size and scope of the anticipated projects and programs, annual allocations may not be fully utilized within the year.• Creating additional reserves dedicated to priority areas under the Significant Tax Revenue Growth Policy will enhance financial

	<p>management and accountability of significant revenue inflows to the County.</p> <ul style="list-style-type: none"> • There are seven proposed changes to the policy. • These proposed reserves will align the Significant Tax Revenue Growth Policy to the Reserve Policy. • <u>Significant Tax Growth Reserve – Infrastructure</u> - Unspent tax growth revenue allocated to Road Infrastructure will be tracked in this reserve. Also, infrastructure projects that will be cancelled or completed under budget will remain in this reserve to fund infrastructure projects under the Significant Tax Revenue Growth Policy. • <u>Heartland Mitigation Strategy Reserve</u> - Revenue allocations to Heartland Mitigation Strategy Priority Area (through the Significant Tax Revenue Growth Policy) will be placed in this reserve, if it is not spent in the current year. The reserve will be used for projects/initiatives that improve the quality of life of residents in the heartland area as approved by Council under the Significant Tax Revenue Growth Policy. • <u>Tax Stabilization Revenue</u> - Revenue allocations to the Tax Stabilization priority not utilized in the current year will be place in this reserve for future use. • <u>Service Level Increase Reserve</u> - To provide funds for one-time enhanced and new services to residents resulting from implementation of projects or initiatives under the Significant Tax Revenue Growth Policy. • <u>Community Building Reserve</u> - To provide grants to municipalities and community associations within the County for capital projects allocated through the Significant Tax Revenue Growth Policy. • <u>Offsite Recovery Reserve</u> will also be created. Offsite levies paid by developers for offsite infrastructure front-ended by the County will be placed in the reserve. The reserve is intended for front-ending offsite infrastructure in the County. • The scope of the <u>Vehicle and Equipment</u> Reserve (8.15) is expanded to include funding for emergency equipment rental and repairs in case of equipment breakdown. The scope of the planning reserve is amended for clarity. <p><u>External Communication</u></p> <ul style="list-style-type: none"> • None. <p><u>Relevant Policy/Legislation/Practices:</u></p> <ul style="list-style-type: none"> • Significant Tax Revenue Growth Policy • Summary of Fiscal Principles, Practices and Policies
Implication	<p><u>Strategic Alignment:</u></p> <p>Sturgeon County is financially stable and fiscally responsible – A strong Reserve Policy will increase the financial stability and sustainability of Sturgeon County. An effective reserve policy can create a strong foundation</p>

	<p>to ensure funds are being used responsibly while increasing transparency within Sturgeon County.</p> <p><u>Organizational:</u></p> <p>The amended Reserve Policy provides the guidance to administration to manage the significant tax revenues and supports Council during deliberations to maintain the financial sustainability of Sturgeon County.</p> <p><u>Financial:</u></p> <p>Allocations to Priority Areas are approved by Council through the County's annual budget. Unspent allocations at year-end will be transferred to the newly created reserves.</p>
Follow up Action	At Council's direction, bring the amended Reserve Policy to a future Regular Council Meeting.
Attachment(s)	<ol style="list-style-type: none"> 1. Amended Reserve Policy 2. Reserve Policy - Current 3. Summary of Fiscal Principles, Practices and Policies 4. Significant Tax Revenue Growth Policy
Report Reviewed by:	<div style="text-align: center;">  Ed Kaemingh, Manager Financial Services </div> <div style="text-align: center;">  Rick Wojtkiw, GM Corporate Support </div>

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

Reserve Policy

Date Approved by Council :

County Commissioner:

1. Purpose

Sturgeon County shall manage the reserves established by County Council for emergent or future financial needs, to stabilize tax rates, to reduce the need for debt financing, and to set aside funds for the replacement of existing equipment, facilities and future projects.

2. Revision History

<i>Approval Date</i>	<i>Revision Number</i>	<i>Modification</i>
2016/02/23	1.0	New Document
2016/04/26	1.1	Grant Modification
	1.2	New Reserves

3. Persons/Areas Affected

Corporate Support Municipal Services
Integrated Growth Sturgeon County Council
County Commissioners Office

4. Policy Statement

Sturgeon County recognizes that, through the proper reserve management, the County can provide property tax stabilization, contingency funding, and reduce the need for external debt financing.

5. Definitions

<i>Capital Reserve</i>	Established to fund expenditures of a capital nature in order to minimize borrowing on long term projects.
<i>Ceiling</i>	Maximum amount a reserve can reach.
<i>Contingency Funding</i>	To improve Sturgeon County's financial stability by developing a safety net that can be used to fill emergency needs.
<i>Deferred Revenue</i>	An amount that was received by the County in advance of earning it.
<i>External Debt Financing</i>	Borrowing from entities outside Sturgeon County.
<i>Extraordinary Fires</i>	Fires/incidents lasting greater than 24 hours causing significant damage but not large enough to be declared a natural disaster.
<i>Operating Reserve</i>	Generally established to fund one-time expenditures of an operating nature and used to stabilize budgets with volatile revenue streams.
<i>Purpose</i>	What reserve funds can be used for.
<i>Reserves</i>	Funds specifically set aside to finance future expenditures which are operating, or capital related and are approved by Council.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

*Significant Tax
Revenue Growth*

A new tax revenue source as defined in the Significant Tax Revenue Growth Policy

Tax Stabilization

Measures in place to prevent large increases in tax rates.

6. Responsibilities

Sturgeon County Council is responsible for the establishment, closure, and funding of reserves except for the Year-end Carry Forward Reserve. Establishment of, contributions to, and withdrawals from specific reserves shall be approved by County Council through resolution or bylaw in accordance with the *Municipal Government Act*, RSA 2000, c. M-26 (MGA), and amendments thereto.

This policy is subject to biennial review. Amendments of the Reserve Policy are subject to Council approval.

The County Commissioner will be responsible for implementation and compliance of this policy.

7. Reserve Schedules

- 7.1 General Operating Reserve
- 7.2 Contingency Reserve
- 7.3 Sturgeon Industrial Community Fund
- 7.4 Yearend Carry Forward
- 7.5 Community Enhancement Reserve
- 7.6 Corporate Support Operating Reserve
- 7.7 Subdivision Road Improvement Reserve
- 7.8 FCSS Reserve
- 7.9 Planning Reserve
- 7.10 Building Maintenance Reserve
- 7.11 Drainage Reserve
- 7.12 Economic Development Reserve
- 7.13 Municipal Park Reserve
- 7.14 Corporate Support Capital Reserve
- 7.15 Vehicle & Equipment Reserve
- 7.16 Severe Weather Reserve
- 7.17 Road Network Reserve (Capital)
- 7.18 Transportation Reserve (Operating)
- 7.19 Utility Capital Reserve
- 7.20 Recreation Reserve
- 7.21 Debt Mitigation Reserve
- 7.22 Storm Sewer & Storm Ponds
- 7.23 Utility Operating Reserve
- 7.24 Extraordinary Fire/Disaster Recovery Reserve
- 7.25 Agriculture Operating Reserve
- 7.26 Significant Tax Growth Reserve – Infrastructure

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

- 7.27 Tax Stabilization Reserve
- 7.28 Heartland Mitigation Strategy Reserve
- 7.29 Service Level Increase Reserve
- 7.30 Community Building Reserve
- 7.31 Offsite Levy Recovery Reserve

7.1 General Operating Reserve

Type:	Operating
Purpose:	To provide funds to stabilize tax rates for non-recurring, emergency, one-time expenditures, losses of revenue or cash flow timing issues that will not be built into the base operating budget in future years.
Ceiling:	Target 20% of the annual municipal operating revenue, no maximum.
Application:	Funds will be used to stabilize budgetary impacts resulting from one time or unanticipated events including cash flow timing issues.

7.2 Contingency Reserve

Type:	Operating
Purpose:	Source of funds for minor, one-time projects or services not contemplated in the annual budget.
Ceiling:	\$300,000
Application:	Funds will be used to fund unpredictable and/or emergency expenditures. One time use only; funds will not be used for recurring expenditures.

7.3 Sturgeon Industrial Community Fund

Type:	Operating
Purpose:	To provide funding to enhance, promote, and support communities within Sturgeon County.
Ceiling:	N/A
Application:	Fund allocation is outlined in the Community Association Grant Program (Ply_Community_Grants_2015). Expenditures are to be proposed by Administration and approved by Council as per Bylaw 1400/18.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

7.4 Year-end Carry Forward Reserve

Type:	Operating & Capital
Purpose:	To provide funds for specific operating programs and projects not completed by year-end.
Ceiling:	Carryforward initiatives are eligible for one year, any unspent funds remaining will be released back to the originating reserve, the general operating reserve, or in the case of deferred revenue and grants, made available to fund other projects approved through the budget process.
Application:	<p>To fund expenditures approved by Council in a previous year that are to be completed in the subsequent years.</p> <p>The initiative or project must be anticipated to be completed in the immediate subsequent year.</p> <p>Financial Services will be responsible for tracking unspent deferred revenue funds.</p>

7.5 Community Enhancement Reserve

Type:	Operating
Purpose:	Sturgeon County recognizes that community organizations in Sturgeon County are a vital aspect to the health, well-being and development of the Sturgeon Community, and may assist these organizations with grant funding where and when appropriate.
Ceiling:	N/A
Application:	Fund allocation is outlined in the Community Association Grant Program (Ply_Community_Grants_2015). Expenditures are to be proposed by Administration and approved by Council as per Bylaw 1400/18.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

7.6 Corporate Support Operating Reserve

Type:	Operating
Purpose:	To provide funds for cyclical projects within the departments in Corporate Support.
Ceiling:	N/A: Project specific.
Application:	Used to fund cyclical projects including, but not limited to, election, census, and GIS orthophotography. Funds are allocated to departments within Corporate Services. These funds may only be used for projects within the respected departments.

7.7 Subdivision Road Improvement Reserve

Type:	Operating
Purpose:	To provide funding for the treatment of the public roadway within the area outlined in the development agreements with asphaltic oil to control dust.
Ceiling:	Reserve is no longer funded.
Application:	May be used to fund the costs incurred by Sturgeon County in the improvement of internal roads within the area outlined in developer agreements.

7.8 FCSS Reserve

Type:	Operating
Purpose:	To provide funding to support Family and Community Support Services (FCSS) programs including, but not limited to, Sponsor a Child.
Ceiling:	N/A
Application:	Project or program specific. Community Services to determine uses for funding based on FCSS programs being offered with approval from Council.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

7.9 Planning Reserve

Type:	Operating
Purpose:	Funding to cap revenues at a sustainable level and to provide project funding.
Ceiling:	Maximum of 50% of the total Operating Budget (excluding amount ear-marked for special projects) for Current Planning & Development and Community & Regional Planning.
Application:	<p>Current Planning & Development, and Community & Regional Planning may use funds to offset a deficiency in budgeted revenues.</p> <p>Funds may be used to fund special projects including, but not limited to, Area Structure Plan, Land Use Bylaw, Municipal Development Plan, Area Master Plan, and other legislated or statutory plans.</p>

7.10 Building Maintenance Reserve

Type:	Operating
Purpose:	To provide funding for the maintenance of County facilities.
Ceiling:	\$100,000
Application:	May be expended for the repair and/or renovation of County facilities.

7.11 Drainage Reserve

Type:	Capital/Operating
Purpose:	To provide funding for registered drainage ditches, capital drainage issues, as well as special projects as required.
Ceiling:	N/A
Application:	Funds may be used to fund projects outlined in project agreements. Funds may also be used to fund capital drainage related projects.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

7.12 Economic Development Reserve

Type:	Operating
Purpose:	To provide funds for sustainable, ongoing development of commercial and industrial areas.
Ceiling:	N/A
Application:	Funds may be used to fund projects including, but not limited to, the Economic Development Strategic Plan as well as to help support development within Sturgeon County.

7.13 Municipal Park Reserve

Type:	Capital/Operating
Purpose:	To provide funding for the purchase and/or development of recreational lands and facilities. Note: Funding is regulated by the MGA.
Ceiling:	N/A
Application:	Funds are restricted by the MGA to be used for public park or public recreation purposes. Use of funds is recommended by Administration in the annual budget process and approved by Council.

7.14 Corporate Support Capital Reserve

Type:	Capital
Purpose:	To provide funding for building related enhancements, development of County facilities, and Enterprise Resource Planning (ERP) system replacement.
Ceiling:	N/A
Application:	Funds may be used to fund building related enhancements, development of County facilities as well as ERP replacement.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

7.15 Vehicle & Equipment Reserve

Type:	Capital
Purpose:	To provide funding for the purchase of vehicles and mobile equipment within Sturgeon County.
Ceiling:	Target level equal to 10% percent of “Vehicles” and “Machinery & Equipment” in the Audited Financial Statements Tangible Capital Assets Net Book Value; No maximum limit.
Application:	<p>Funds may be used for the replacement of existing or purchase of new vehicles in Sturgeon County’s fleet, as approved by Council.</p> <p>Funds may be used for the replacement or new purchase of mobile equipment as approved by Council.</p> <p>Funds may only be used by the departments in which the funds are allocated.</p> <p>Funds may be used to fund emergency repairs and equipment rentals in case of equipment /vehicle breakdown.</p>

7.16 Severe Weather Reserve

Type:	Operating
Purpose:	To establish funding to offset expenditures over the annual operating budget that may occur in the road maintenance operating budget as a result of abnormal weather conditions.
Ceiling:	Target of 5% of the road maintenance budget to a maximum 10% of the same budget.
Application:	Funds may be used by Transportation to cover annual operating deficiencies in the road maintenance budget due to unpredictable weather such as excessive snow or rain.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

7.17 Road Network Reserve

Type:	Capital
Purpose:	To provide funding for new or capital upgrades to road networks including but not limited to bridges, culverts, curbs, and guard rails.
Ceiling:	N/A
Application:	Funds may be used to fund new or upgrade existing road networks including, but not limited to, roads, culverts, curbs, bridges, and guard rails.

7.18 Transportation Reserve

Type:	Operating
Purpose:	To provide funding for the operating maintenance or repair of road networks including, but not limited to, bridges, culverts, curbs, and guard rails.
Ceiling:	Target of 5% of the Transportation Services Operating Budget to a maximum 10% of the same budget.
Application:	Funds may be used for the maintenance or repair of existing road networks including but not limited to roads, culverts, curbs, and guard rails. Funds may be also used for gravel extraction purposes.

7.19 Utility Capital Reserve

Type:	Capital
Purpose:	To provide funds for the creation, expansion, refurbishment or replacement of the County's water & wastewater infrastructure and equipment.
Ceiling:	N/A
Application:	To fund projects related to water or wastewater utilities. The projects may be new or expansion in nature or related to the refurbishment or replacement of water & wastewater infrastructure and equipment. May be used to fund studies required for future capital projects.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

7.20 Recreation Reserve

Type:	Capital
Purpose:	To provide funds for recreational purposes within Sturgeon County, including the betterment of paved trails within the County.
Ceiling:	N/A
Application:	Funds will be used for recreational purposes within Sturgeon County for the subdivisions specified in the voluntary off-site recreation levy paid. Funds may be used for the betterment of paved trails within Sturgeon County.

7.21 Debt Servicing Reserve

Type:	Operating
Purpose:	To minimize the risk of exposure and reliance on a narrow assessment base.
Ceiling:	Maximum of 1.2 times revenue generated by Sturgeon County.
Application:	Funds will be used to reduce debt if revenues are dramatically reduced.

7.22 Storm Sewer & Storm Ponds Reserve

Type:	Capital
Purpose:	To provide funding for new and/or upgrades to storm sewer networks including storm ponds.
Ceiling:	N/A
Application:	Funds will be used for the creation of new or the upgrades/maintenance of storm sewer networks including storm ponds.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

7.23 Utility Operating Reserve

Type:	Operating
Purpose:	To provide funds for the maintenance and/or repair of the County's water & wastewater infrastructure and equipment. Funds are also used to stabilize the revenues of the Utility department.
Ceiling:	Maximum 25% of expenditures in the Utilities operating budget.
Application:	To fund projects related to the repair and/or maintenance of water or wastewater infrastructure and equipment. Funds may be used to fund deficiencies within the Utility's department budget.

7.24 Extraordinary Fire/Disaster Recovery Reserve

Type:	Operating
Purpose:	To mitigate the financial risk involved if a disaster or an extraordinary fire were to occur within Sturgeon County.
Ceiling:	Target \$525,000; no maximum.
Application:	Funds may be used to fund expenses related to natural disaster and/or extraordinary fire recovery.

7.25 Agriculture Operating Reserve

Type:	Operating
Purpose:	To provide funding for special projects including, but not limited to, water studies and Agriculture Service Board tours.
Ceiling:	Maximum of 20% of the annual Agriculture Services budget.
Application:	Funds will be used for special projects including, but not limited to water studies and Agriculture Service Board tours.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

7.26 Significant Tax Growth Reserve – Infrastructure

Type:	Capital
Purpose:	To provide funding for new road infrastructure and rehabilitation of existing road infrastructure funded by Significant Tax Growth Revenue.
Ceiling:	N/A
Application:	Funds will be used for Significant Tax Revenue funded infrastructure projects approved by Council, but are multi-year projects; unspent funds will remain committed in the reserve until project completion. The associated funds for projects that have been cancelled or completed under budget will remain in the reserve to fund other infrastructure projects under the Significant Tax Revenue Growth.

7.27 Tax Stabilization Reserve

Type:	Operating
Purpose:	To provide funds to support the County's tax rate, using allocation from Significant Tax Revenue Growth.
Ceiling:	N/A
Application:	Funds available in this reserve will be used to support residential and non-residential tax rates.

7.28 Heartland Mitigation Strategy Reserve

Type:	Operating/Capital
Purpose:	To allocate funds received through the Significant Tax Revenue Growth Policy for projects and initiatives that could improve the quality of life of heartland areas residents, mitigate anticipated adverse outcome and other commitments tied to the Heartland Area.
Ceiling:	N/A
Application:	Funds will be used to finance initiatives and projects approved by Council, that benefit residents in the Heartland area.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

7.29 Service Level Reserve

Type:	Operating
Purpose:	To provide funds for one-time enhanced and new services to residents resulting from implementation of projects or initiatives under the Significant Tax Revenue Growth Policy.
Ceiling:	N/A
Application:	Funds will be used to finance any potential service level increase resulting from the implementation of priority areas under the Significant Tax Revenue Growth Policy.

7.30 Community Building Reserve

Type:	Operating
Purpose:	To provide grants to municipalities and community associations within the County for capital projects allocated through the Significant Tax Revenue Growth Policy.
Ceiling:	N/A
Application:	<p>Funds will be used to administer the Build Sturgeon Grant Program as developed by Community Services. Funds will remain in the reserve until approved funding allocations are set through the Sturgeon Building Fund framework. Funds will be used to provide grants to approved municipalities and community associations.</p> <p>The reserve will also provide funding for the Intermunicipal Collaborative Frameworks (ICFs) and other community-oriented initiatives such as Open Spaces Mater Plan, Community revitalization, Economic Development Investment.</p>

Council Policy

Policy Number: *[PLY_Reserve_Policy_2016]*

7.31 Offsite Recovery Reserve

Type:	Capital
Purpose:	To fund offsite projects that require front-ending funding from the County.
Ceiling:	N/A
Application:	Offsite levy recovery will be placed in this fund and used to fund other offsite projects that require front-end funding from the County. Projects may include water, wastewater, storm, and transportation facilities.

8. Cross References

Debt Management Procedure
MGA Review
Reserve Procedure
Summary of Fiscal Policies and Procedures
[Significant Tax Revenue Growth Policy](#)

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

Reserve Policy

Date Approved by Council: February 23, 2016

County Commissioner:



1. Purpose

Sturgeon County shall manage the reserves established by County Council for emergent or future financial needs, to stabilize tax rates, to reduce the need for debt financing, and to set aside funds for the replacement of existing equipment, facilities and future projects.

2. Revision History

Approval Date	Revision Number	Modification
Year/Month/Date	1.0	New Document

3. Persons/Areas Affected

Corporate Support
Integrated Growth
County Commissioners Office

Municipal Services
Sturgeon County Council

4. Policy Statement

Sturgeon County recognizes that though the proper Reserve management the County can provide property tax stabilization, contingency funding, and reduce the need for external debt financing.

5. Definitions

<i>Capital Reserve</i>	Established to fund expenditures of a capital nature in order to minimize borrowing on long term projects.
<i>Ceiling</i>	Maximum amount a reserve can reach.
<i>Contingency funding</i>	To improve Sturgeon County financial stability by developing a safety net that can be used to fill emergency needs.
<i>Deferred revenue</i>	An amount that was received by the County in advance of earning it.
<i>External Debt Financing</i>	Borrowing from entities outside Sturgeon County.
<i>Extraordinary Fires</i>	Fires/incidents lasting greater than 24 hours causing significant damage but not large enough to be declared a natural disaster
<i>Operating Reserve</i>	Generally established to fund one-time expenditures of operating nature and used to stabilize budgets with volatile revenue streams.
<i>Purpose</i>	What the reserve funds can be used for.
<i>Reserves</i>	Funds specifically set aside to finance future expenditures which are operating or capital related and are approved by Council.
<i>Tax Stabilization</i>	Measures in place to prevent large increases in tax rates.

Council Policy

Policy Number: *[PLY_Reserve_Policy_2016]*

6. Authority/Responsibilities to Implement

Sturgeon County Council is responsible for the establishment, closure, and funding of reserves; with exception of the Carryforward reserve. Establishment of, contributions to, and withdrawals from specific reserves shall be approved by County Council through resolution or bylaw in accordance with the Municipal Government Act.

This policy is subject to biennial review. Amendments of the Reserve Policy are subject to Council approval.

The County Commissioner will be responsible for implementation and compliance of this policy.

7. Reserve Schedules

- 8.1** General Operating Reserve
- 8.2** Contingency Reserve
- 8.3** Sturgeon Industrial Community Fund
- 8.4** Yearend Carry Forward
- 8.5** Community Enhancement Reserve
- 8.6** Corporate Support Operating Reserve
- 8.7** Subdivision Road Improvement Reserve
- 8.8** FCSS Reserve
- 8.9** Planning Reserve
- 8.10** Building Maintenance Reserve
- 8.11** Drainage Reserve
- 8.12** Economic Development Reserve
- 8.13** Municipal Park Reserve
- 8.14** Corporate Support Capital Reserve
- 8.15** Vehicle & Equipment Reserve
- 8.16** Severe Weather Reserve
- 8.17** Road Network Reserve (Capital)
- 8.18** Transportation Reserve (Operating)
- 8.19** Utility Capital Reserve
- 8.20** Recreation Reserve
- 8.21** Debt Mitigation Reserve
- 8.22** Storm Sewer & Storm Ponds
- 8.23** Utility Operating Reserve
- 8.24** Extraordinary Fire/Disaster Recovery Reserve
- 8.25** Agriculture Operating Reserve

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

8.1 General Operating Reserve

Type:	Operating.
Purpose:	To provide funds to stabilize tax rates for non-recurring, emergency, one-time expenditures, losses of revenue or cash flow timing issues that will not be built into the base operating budget in future years.
Ceiling:	Target 20% of the annual municipal operating revenue; no maximum.
Application:	Funds will be used to stabilize budgetary impacts resulting from one time or unanticipated events including cash flow timing issues.

8.2 Contingency Reserve

Type:	Operating
Purpose:	Source of funds for minor, one-time projects or services not contemplated in the annual budget.
Ceiling:	\$300,000
Application:	Funds will be used to fund unpredictable and/or emergency expenditures. One time use only; funds will not be used for recurring expenditures.

8.3 Sturgeon Industrial Community Fund.

Type:	Operating
Purpose:	To provide funding to enhance, promote, and support communities within Sturgeon County.
Ceiling:	N/A
Application:	Fund allocation is outlined in the Community Association Grant Program (COM-GRA-1). Expenditures are to be proposed by administration and approved by Council as per Bylaw 1078/06.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

8.4 Yearend Carry Forward

Type:	Operating & Capital
Purpose:	To provide funds for specific operating programs and projects not completed by year end.
Ceiling:	Carryforward initiatives are eligible for one year, any unspent funds remaining will be released back to the originating reserve, the general operating reserve, or in the case of deferred revenue and grants, made available to fund other projects approved through the budget process.
Application:	<p>To fund expenditures approved by Council in a previous year that are to be completed in the subsequent years.</p> <p>The initiative or project must be anticipated to be completed in the immediate subsequent year.</p> <p>Financial Services will be responsible for tracking unspent deferred revenue funds</p>

8.5 Community Enhancement Reserve

Type:	Operating
Purpose:	Sturgeon County recognizes that Community Organizations in Sturgeon County are a vital aspect to the health, well-being and development of the Sturgeon Community, and may assist these organizations with grant funding where and when appropriate.
Ceiling:	N/A
Application:	Fund allocation is outlined in the Community Association Grant Program (COM-GRA-1). Expenditures are to be proposed by administration and approved by Council as per Bylaw 1078/06.

Council Policy

Policy Number: *[PLY_Reserve_Policy_2016]*

8.6 Corporate Support Operating Reserve

Type:	Operating
Purpose:	To provide funds for cyclical projects within the departments in Corporate Support.
Ceiling:	N/A: Project specific.
Application:	Used to fund cyclical projects including, but not limited to, election, census, and GIS orthophotography. Funds are allocated to departments within Corporate Services. These funds may only be used for projects within the respected departments.

8.7 Subdivision Road Improvement Reserve

Type:	Operating
Purpose:	To provide funding for the treatment of the public roadway within the area outlined in the development agreements with asphaltic oil to control dust.
Ceiling:	Reserve is no longer funded.
Application:	May be used to fund the costs incurred by Sturgeon County in the improvement of internal roads within the area outlined in developer agreements.

8.8 FCSS Reserve

Type:	Operating
Purpose:	To provide funding to support FCSS programs including, but not limited to, Sponsor a Child.
Ceiling:	N/A

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

Application:	Project or program specific. Community Services to determine uses for funding based on FCSS programs being offered with approval from Council.
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8.9 Planning Reserve

Type:	Operating
Purpose:	Funding to cap revenues at a sustainable level and to provide project funding.
Ceiling:	Maximum of 50% of the Planning & Development Operating Budget.
Application:	<p>Funds may be used by Planning and Development in order to offset a deficiency in budgeted revenues.</p> <p>Funds may be used to fund special projects including, but not limited to, Area Structure Plan, Land Use Bylaw, Municipal Development Plan, and other legislated or sustainability plans.</p>

8.10 Building Maintenance Reserve

Type:	Operating
Purpose:	To provide funding for the maintenance of County facilities.
Ceiling:	\$100,000
Application:	May be expended for the repair and/or renovation of County facilities.

8.11 Drainage Reserve

Type:	Capital/Operating
Purpose:	To provide funding for registered drainage ditches, capital drainage issues, as well as, special projects as required.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

Ceiling:	N/A
Application:	Funds may be used to fund projects outlined in project agreements. Funds may be also used to fund capital drainage related projects.

8.12 Economic Development Reserve

Type:	Operating
Purpose:	To provide funds for sustainable, ongoing development of commercial and industrial areas.
Ceiling:	N/A
Application:	Funds may be used by to fund projects including, but not limited to, the Economic Development Strategic Plan as well as to help support development within Sturgeon County.

8.13 Municipal Park Reserve

Type:	Capital/Operating
Purpose:	To provide funding for the purchase and/or development of recreational lands and facilities. Note: Funding is regulated by the MGA.
Ceiling:	N/A
Application:	Funds are restricted by the Alberta Municipal Government Act to be used for public park or public recreation purposes. Use of funds is recommended by administration in the annual budget process and approved by Council.

8.14 Corporate Support Capital Reserve

Type:	Capital
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Council Policy

Policy Number: *[PLY_Reserve_Policy_2016]*

Purpose:	To provide funding for building related enhancements, development of County facilities, and ERP system replacement.
Ceiling:	N/A
Application:	Funds may be used to fund building related enhancements, development of County facilities as well as ERP replacement.

8.15 Vehicle & Equipment Reserve

Type:	Capital
Purpose:	To provide funding for the purchase of vehicles and mobile equipment within Sturgeon County.
Ceiling:	Target level equal to 10% percent of "Vehicles" and "Machinery & Equipment" in the Audited Financial Statements Tangible Capital Assets Net Book Value; No maximum limit.
Application:	<p>Funds may be used for the replacement of existing or purchase of new vehicles in Sturgeon County's fleet, as approved by Council.</p> <p>Funds may be used for the replacement or new purchase of mobile equipment as approved by Council.</p> <p>Funds may only be used by the departments in which the funds are allocated.</p>

8.16 Severe Weather Reserve

Type:	Operating
Purpose:	To establish funding to offset expenditures over the annual operating budget that may occur in the road maintenance operating budget as a result of abnormal weather conditions.
Ceiling:	Target of 5% of the road maintenance budget to a maximum 10% of the same budget.
Application:	Funds may be used by Transportation to cover annual operating deficiencies in the road maintenance budget due to unpredictable weather such as excessive snow or rain.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

8.17 Road Network Reserve

Type:	Capital
Purpose:	To provide funding for new or capital upgrades to road networks including but not limited to bridges, culverts, curbs, and guard rails.
Ceiling:	N/A
Application:	Funds may be used to fund new or upgrade existing road networks including, but not limited to, roads, culverts, curbs, bridges, and guard rails.

8.18 Transportation Reserve

Type:	Operating
Purpose:	To provide funding for the operating maintenance or repair of road networks including, but not limited to, bridges, culverts, curbs, and guard rails.
Ceiling:	Target of 5% of the Transportation Services Operating Budget to a maximum 10% of the same budget.
Application:	Funds may be used for the maintenance or repair of existing road networks including but not limited to roads, culverts, curbs, and guard rails. Funds may be also used for gravel extraction purposes.

8.19 Utility Capital Reserve

Type:	Capital
Purpose:	To provide funds for the creation, expansion, refurbishment or replacement of the County's water & wastewater infrastructure and equipment.

Council Policy

Policy Number: *[PLY_Reserve_Policy_2016]*

Ceiling:	N/A
Application:	To fund projects related to water or wastewater utilities. The projects may be new or expansion in nature, or related to the refurbishment or replacement of water & wastewater infrastructure and equipment. May be used to fund studies required for future capital projects.

8.20 Recreation Reserve

Type:	Capital
Purpose:	To provide funds for recreational purposes within Sturgeon County, including the betterment of paved trails within the County.
Ceiling:	N/A
Application:	Funds will be used for recreational purposes within Sturgeon County for the Subdivisions specified in the voluntary off-site recreation levy paid. Funds may be used for the betterment of paved trails within Sturgeon County.

8.21 Debt Servicing Reserve

Type:	Operating
Purpose:	To minimize the risk of exposure and reliance on a narrow assessment base.
Ceiling:	Maximum of 1.2 times revenue generated by Sturgeon County.
Application:	Funds will be used to reduce debt if revenues are dramatically reduced.

8.22 Storm Sewer & Storm Ponds

Type:	Capital
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Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

Purpose:	To provide funding for new and/or upgrades to storm sewer networks including storm ponds.
Ceiling:	N/A
Application:	Funds will be used for the creation of new or the upgrades/maintenance of storm sewer networks including storm ponds.

8.23 Utility Operating Reserve

Type:	Operating
Purpose:	To provide funds for the maintenance and/or repair of the County's water & wastewater infrastructure and equipment. Funds are also used to stabilize the revenues of the Utility department.
Ceiling:	Maximum 25% of expenditures in the Utilities operating budget.
Application:	To fund projects related to the repair and/or maintenance of water or wastewater infrastructure and equipment. Funds may be used to fund deficiencies within the Utility's department budget.

8.24 Extraordinary Fire/Disaster Recovery Reserve

Type:	Operating
Purpose:	To mitigate the financial risk involved if a disaster or an extraordinary fire were to occur within Sturgeon County.
Ceiling:	Target \$525,000; no maximum.
Application:	Funds may be used to fund expenses related to natural disaster and/or extraordinary fire recovery.

Council Policy

Policy Number: [PLY_Reserve_Policy_2016]

8.25 Agriculture Operating Reserve

Type:	Operating
Purpose:	To provide funding for special projects including, but not limited to, water studies and Agriculture Service Board Tours.
Ceiling:	Maximum of 20% of the annual Agriculture Services budget.
Application:	Funds will be used for special projects including, but not limited to water studies and Agriculture Service Board Tours.

8. Cross References

Debt Management Procedure
MGA review
Reserve Procedure
Summary of Fiscal Policies and Procedures

STURGEON COUNTY

Summary of Fiscal Principles, Practices and Policies



Approved by Council Motion 360/13

August 27, 2013

Summary of Fiscal Principles, Practices and Policies

The County functions at its fiscal best when it operates within a framework of well-planned and implemented principles, practices and policies. Over the years the County has embraced fiscal principles and developed and implemented financial practices and policies. It has been until now that these vital building blocks to providing exceptional programs and services to our residents have been summarized in one place. This document is intended to be a collection of policies and practices already in place and policies or practices for Council's deliberation (underlined and in italics).

The document is organized into twelve categories: Operating Budget, Capital Budget, Taxation, Revenues, Expenditures, Utility Financial Policy, Long-Term Debt, Investments, Reserves, Accounting, Risk Management and Growth. Within these sections there are the keys to the prudent fiscal management that will enable the balancing of long-term fiscal responsibility with customer needs.

Operating Budget

- Budget Requirement
 - County Council must adopt an operating and capital budget for each calendar year. Administration prepares the County's initial budgets based on Council approved corporate business plans and priorities in a consistent and professional manner.
- Balanced Budget
 - The County's operating budget must have revenues equal or greater than expenditures.
- Multi-year Operating Budget
 - The County will prepare an annual operating budget with two year forecast budgets.
- Conservative Revenue Estimates
 - The County will estimate its annual revenues by an objective, analytical approach utilizing trend, judgemental and statistical analysis as appropriate.
- Maintenance High Priority
 - *Maintenance of current assets and infrastructure takes a higher priority than building new assets or infrastructure.*
 - *In addition, life cycle maintenance is considered when setting priorities. Annual operating budgets will provide for adequate maintenance and replacement of the County's capital.*

- Contingency Amount
 - The County's contingency reserve will be replenished on an annual basis through the budget process.
- Budget Amendments
 - All unbudgeted projects or projects with scope or funding changes must be brought to council for approval before any money is committed. (See Expenditures section)
- Public Participation
 - While preparing the annual budgets, public input is solicited and numerous opportunities are offered for presentations to Council during budget deliberations.
- Program Review
 - Managers will appear before Council to review established service-level standards and review department performance with respect to established outcome-based performance measures.
 - Each department is subject to a detailed external program review, including its operating budget and service level standards.

Capital Budget

- Ten Year Capital Budget
 - The County develops an annual ten-year plan for capital improvements to provide for adequate design prior to construction season.
 - The Capital Improvement Plan (CIP) includes design, development, implementation, operating, and maintenance costs as well as associated funding sources.
 - The County will develop a ten year plan for equipment and vehicle replacement.
 - The first year of the ten year plan is approved annually.
- Pay As You Go
 - Under the County's Pay As You Go plan, equipment, vehicles and capital projects that are recurring, are of relatively small scale, or are short lived will be tax, reserve or grant funded.
- Capital Grants
 - Allocation of capital grants to capital projects: roads, bridges, trails and economic development initiatives.

Taxation

- Tax Bylaw
 - The County must pass a property tax bylaw annually.
 - The operating and capital budgets must be adopted by County Council prior to passing the property tax bylaw and the bylaw will be prepared in accordance with the approved budget. It is at Council's discretion to adjust the bylaw.
- Tax Installment Prepayment Plan (TIPP)
 - The County will provide for ratepayers to pay annual taxes on a monthly basis based on the previous year's taxes and adjusted mid-year.
- Tax Arrears Payment Plan
 - The County may enter into an agreement for a maximum of three years for the payment of tax arrears as provided for in the Municipal Government Act.
- Tax Penalties
 - Current year taxes not paid by last business day of June will be subject to a 6% penalty July 1st.
 - Current year taxes still outstanding will be subject to another 6% penalty August 1st.
 - All arrears outstanding at March 1st will be subject to a 12% penalty.
 - Only County Council may waive a penalty unless a proven human or machine error is made by Sturgeon County staff. ADM TAX 2.
- Tax Recovery
 - The County will take the necessary action to recover property taxes that are in arrears, while ensuring that the tax recovery process being followed is fair and reasonable to both the property owner(s) and the County, and within the authority provided by the Municipal Government Act (MGA).
- Special Tax Bylaws
 - The County will consider implementation of a Special Tax Bylaw provided through the MGA to provide a service not normally provided throughout the County.
- Assessment Corrections
 - In accordance with the Municipal Government Act (Section 305), the County Assessor has the authority to correct an assessment and issue a credit to a tax account for the current year only. If a correction is approved, the taxation clerk will issue a revised assessment and taxation notice.

Revenue

- User Fees
 - The County charges user fees for services. User fees will be reviewed and adjusted annually to recover the full cost of services provided, except when County Council determines that a subsidy from general revenue is in the public interest.
 - User fees will be based on full cost recovery where it is applicable and cost effective to do so.
- One-time Revenues
 - Revenues that are not expected to be of an ongoing nature will not be used to fund ongoing expenditures. The County will avoid budgetary and accounting procedures, which will balance the current budget at the expense of future budgets.

Expenditures

- Approved Expenditure
 - Expenditures may only be made if they are included in the operating or capital budgets or otherwise authorized by County Council; for an emergency; or legally required to pay.
- Cheques Greater than \$150,000
 - Cheques \$150,000 and over will be hand signed by the Mayor or Deputy Mayor and Commissioner or General Manager, Corporate Services.
- Capital Projects
 - No capital project overruns are to be incurred until Council is informed and additional funding is allocated to the project.
- Funding to Charitable/Not for Profit Organizations Policy
 - The County shall not make any charitable donations directly to the residents of the County or other charitable/not for profit organizations except for: grants provided under Grant Policies or grants provided through the annual budgeting process.
- Purchasing Process
 - Development of the procurement policy will be completed once procurement cards are implemented at the County.

Utility Financial Policy

- Utilities Self Balancing
 - The County sets fees and user charges for each utility fund at a level that fully supports the total direct and indirect cost of the utility.
- Water and Wastewater Funds
 - Any annual surpluses from the County's utility operations will be transferred to their respective utility reserves at year-end as part of the County's effort to establish funding for the ongoing replacement and addition of utility infrastructure.
 - If a utility function experiences a deficit, it will be funded by a transfer from a utility reserve.

Long-Term Debt

- Borrowing Bylaw
 - A bylaw must be authorized by County Council prior to any external borrowing. A borrowing bylaw must be approved prior to commencing construction or acquisition.
 - Proceeds from long term debt will not be used in support of ongoing operations.
 - Any borrowing shall not exceed the legislated debt limit for the County as set out in Section 252 of the Municipal Government Act.
- Borrowing Terms
 - The length of debt will not exceed the useful life of the underlying asset.
 - *Borrowing terms on taxation supported debentures are to be limited to 5 years maximum for equipment; 10 years maximum on roads and 15 years maximum on bridges and utilities.*
- Internal Borrowing
 - The County may utilize internal loans rather than external borrowing to meet its capital funding requirements. Internal loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the funds intended use. The prevailing interest rate in effect from the Alberta Capital Finance Authority will be paid on these loans.

- Early Repayment of Debt
 - The County takes advantage of opportunities to retire outstanding debt early where financial analysis suggest cost savings, and where funds are available to accommodate early retirement.
- Local Improvement
 - Where applicable, the County will use a local improvement levy to fund payments on long-term debt incurred to finance local improvements.
- Other Borrowings
 - Where County Council authorizes a borrowing bylaw on behalf of others, a ¼% administrative charge may be added to the then prevailing Alberta Capital Finance Authority rate.

Investments

- Investment Policy
 - The County will invest public funds in accordance with the County Council approved investment policy. The policy is designed to invest public funds in a manner which will maintain the safety of investment principal, meet daily cash flow requirements, and provide competitive investment returns. The County investment policy & practices conform to all Provincial Statutes and Regulations governing the investment of public funds.

Reserves

- Reserve Policy
 - The County has established specific reserves to provide for emergent financial needs, to stabilize tax rates, to set aside funds for the replacement of existing equipment, facilities and future projects.
 - The County recognizes that the ongoing commitment of funds to specific reserves provides for property tax stabilization, contingency funding and reduces the need for debt financing.
 - County Council will approve the establishment and purpose of reserves, the closure of reserves that are no longer required and the transfer of funds to and from reserves through the annual budget process or by Council resolution.

- Reserves will be reviewed on an annual basis to determine their adequacy and a report will be prepared to Council highlighting the target balances compared to existing balances.
- County Council will authorize the allocation of operating surpluses to reserves in a manner consistent with achieving the Strategic Plan direction and objectives.

Accounting, Auditing & Financial Reporting

- Annual Financial Statements
 - The County must prepare annual financial statements by May 1st for the immediately preceding year in accordance with the generally accepted accounting principles for municipal governments recommended from time to time by the Canadian Institute of Chartered Accountants.
 - The annual financial statements shall include a Financial Statement Discussion and Analysis section to clearly explain and highlight information underlying the fiscal plan. The information is intended to enhance the users' understanding of the County's financial operations – allowing them to make more informed decisions and judgements, and enabling the County to demonstrate its accountability for the resources entrusted to it.
- Auditors Report
 - The County's auditor must report to County Council on the Annual Financial Statements and the Financial Information Return each year.

Risk Management

- Risk Management Policy
 - The County will work towards the active control and reduction of insurance and other risk-related costs.
 - The County will provide the reasonable assurance of uninterrupted municipal operations and delivery of services to community stakeholders.
 - The County will develop procedures to ensure the prevention of losses arising from damage to community assets and liability claims.

Growth and Development

- Growth Policy
 - Off-site levies will be used to recover the costs of growth to minimize the financial burden of the growth on existing ratepayers.
 - Certain projects can proceed in the advance of collection of off-site levies subject to the availability funds/financing. The County has limited resources and cannot meet all offsite infrastructure front-end needs. The County will need to prioritize residential or non-residential areas for front ending.
 - The operating costs associated with new growth will be identified in the operating budget and compared to new assessment generated by growth with impacts to existing ratepayers quantified where possible.

Significant Tax Revenue Growth Policy

Date Approved by Council : March 28, 2017

County Commissioner:



1. Purpose

This policy establishes priority areas and target ratios for significant growth in tax revenues from industrial development. This policy reflects priority areas established by Council to enhance accountability and transparency and to promote fiscal prudence and to guide strategic investments that improve quality of life for residents. It is intended this policy will be reviewed every five (5) years.

2. Revision History

<i>Approval Date</i>	<i>Revision Number</i>	<i>Modification</i>
<i>March 28, 2017</i>	<i>1.0</i>	<i>New Document</i>

3. Persons/Areas Affected

Corporate Support
Integrated Growth
Municipal Services
County Commissioner's Office
Sturgeon County Council

4. Policy Statement

Sturgeon County recognizes that through financial transparency and fiscal prudence, the County can better manage the risk and volatility of significant one time growth in property tax revenues while improving the life for residents.

Sturgeon County is committed to facilitating meaningful and sustainable change in the County by investing in our communities through a collaborative approach.

The County recognizes supporting existing road infrastructure and investing in new infrastructure is essential and valuable assets to County residents.

The County will leverage on the inflow to stabilize taxes as a means of providing direct benefit to residents. Funds will be allocated to address concerns of residents likely to be impacted by industrial development.

5. Definitions

Priority Areas – areas identified by Council on which significant new property tax revenue will be invested.

Significant New Property Tax Revenue – revenue is considered significant new property tax if it meets these criteria;

- It is generated from single source such as a tax payer, a resident, a business entity or from a single project and
- It is not less than 20% of the County's tax revenue and
- it is anticipated to be ongoing in nature.

Target Ratio – The targeted percentage of growth revenue that will be invested on a priority area. Target ratios are based on net revenue after any other legal obligations are considered.

6. Responsibilities

The responsibilities of Council include:

- Setting priority areas and target ratios, considering the long-term vision, or plans of the County.
- A review of priority areas and target ratios in Schedule A and Schedule B, every five years or when it becomes necessary resulting from a change in County's vision or long-term plans.
- Approval of projects/initiatives recommended by Administration within priority areas.

The responsibilities of Administration include:

- Identification, and review of significant revenue to ensure it meets criteria set-out in the policy
- Identification of projects or initiatives within the priority areas for Council's approval
- Budgeting and Forecasting for significant revenue based on priority areas and target ratio set by Council
- Annual Financial reporting for significant revenue to Council.
- Annual progress report to Council on projects identified under each priority areas.

The County Commissioner will be responsible for implementation and compliance of this policy.

7. Procedures

The County will adhere to priority areas and the respective annual target ratios outlined in Schedule A and Schedule B. Priorities and target ratios should align with Sturgeon County's long term vision and plans.

The County will budget separately for significant revenue to minimize over-reliance on using such revenues to fund day to day operations of the County.

The County will adopt a conservative approach when budgeting for significant revenue considering the risk on these revenues.

Annual unspent amount in each priority area will be put into a related reserve to be used in subsequent years on the same priority area.

County Council will consider a five-year expenditure projection for each priority area before deciding to reallocate revenues from one priority area to the another.

Before making this determination, the 5 -year requirement of each priority area will be considered.

8. Cross Reference

Debt Management Policy	<i>(ply_Debt_Management_Policy_2015)</i>
Reserve Policy	<i>(ply_Reserve_Policy_2016)</i>
Strategic Plan Policy	<i>(ply_Gov_ELE_Strategic_Plan_2014)</i>
Summary of Fiscal Principles, Practices and Policies	

Council Policy

Policy Number: *[PLY_FIN_Significant_Revenue_Growth_Policy_2017]*

Schedule A – Priority Areas and Descriptions

	PRIORITY AREA	DESCRIPTION
1	Reserve and Debt	<p>Fund will be set aside to meet targets set out in the reserve policy over a period not to exceed three years. Once maximum reserve targets are met they will be re-evaluated each year as part of the budget process.</p> <p>The reserve balances are set aside to mitigate potential revenue loss should these projects cease to operate, providing a buffer to transition toward decreased budget revenues.</p> <p>Use Fund to pay-off debt with more than 3% interest rate excluding debts related to projects that could be subject to future annexation.</p>
2	Infrastructure Rehabilitation	Setting aside revenue to fund replacement and rehabilitation of existing assets including Bridges. Maintaining existing roads is of high priority to County Council. These include Bridges, Drainage, and Road Rehabilitation.
3	Infrastructure - New	Fund will be used for new capital projects and roads paving that fit the definition of New Infrastructure, gravel roads or paved roads. These included investments in Road Surfacing, Local Road Reconstruction, and Collector Reconstruction.
4	Community Building	This priority area will capture community enhancement projects and grants to community groups, and municipalities within the County. A reserve fund will be set for this priority, from which Council-approved projects will be funded. Any future Municipal Government Act (MGA) changes that impact industrial/linear tax revenue will be absorbed in this priority.
5	Potential Service Level Increase	Funds will be set aside to accommodate enhanced and new Services to residents. Potential increases in service level from the implementation of the priority area would be as directed by Council.
6	Heartland Mitigation Strategy	Funds will be set aside to mitigate any quality of life impacts of heartland area Residents, anticipated adverse outcome and other commitments tied to the revenue source or the location of the revenue source.
7	Tax Stabilization Fund	Funds set-aside within this priority area will be used to support stabilized tax rates on an annual basis.

Policy Number: *[PLY_FIN_Significant_Revenue_Growth_Policy_2017]*

Schedule B – Five-Year Target Ratio

Priority Area	2018	2019	2020	2021	2022
Reserve and Debt	34%	18%	14%		
Road Network Infrastructure	40%	60%	59%	65%	67%
Community Building	16%	9%	11%	17%	17%
Service Level Increase	3%	7%	9%	10%	8%
Heartland Mitigation Strategy	3%	3%	3%	3%	2%
Tax Stabilization Fund	3%	3%	4%	5%	5%



Sturgeon County

9613-100 Street
Morinville, Alberta
T8R 1L9

Legislation Text

File #: INF-246-18, **Version:** 1

Closed Session - Rural Municipalities of Alberta (RMA) Briefing

*****In accordance with section 24 (Advice from Officials) of the *Freedom of Information and Protection of Privacy Act***



Agenda Item: B.3

Committee of the Whole: November 13, 2018

Item: Closed Session - Rural Municipalities of Alberta (RMA) Briefing

In accordance with section 24 (Advice from Officials) of the Freedom of Information and Protection of Privacy Act