

WHEATLAND COUNTY CORPORATE AND FINANCIAL SERVICES POLICIES

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CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.1 – PROCUREMENT POLICY	2.1 PROCUREMENT POLICY <p style="text-align: right;">Page 1/14</p>
Effective Date: Sept. 3/13 CM – Res. 13-09-17	Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure) Revised: July 7/20 CM – Res. CM-2020-07-29 Revised: Aug. 18/20 CM – Res. CM-2020-08-38 Revised: Dec. 15/20 CM – Res. CM-2020-12-50

PURPOSE

To obtain goods and/or services and construction (procurement) while achieving best value through a transparent, fair and competitive process with a focus on customer service.

POLICY

Wheatland County is committed to conducting procurement in compliance with all applicable legislation, policies and procedures in an open, fair, and transparent manner that assures equal access to qualified suppliers and achieves best value for its residents. All employees must conduct themselves in a professional and ethical manner when procuring and where possible must consider innovative solutions during procurement activities. The purchasing and supply function must fully embrace the philosophy of continuous improvement with the intent that Wheatland County will continue to be a leader in advanced public procurement solutions that are quality focused. Employees must adhere to the guidelines set forth in this policy and in all purchasing activities.

Release of Information: Employees must not release information to any potential supplier that is not intended to be made available to all potential suppliers.

Documentation: Appropriate procurement documentation must be in place before a purchase, including but not limited to service contracts, purchase orders, agreements, or written quotations.

Total Cost of Ownership: Where appropriate, employees will consider the total cost of ownership in procurement activities.

Local Procurement: According to applicable trade agreements, the County cannot give preferential treatment to local suppliers for competitions over a seventy-five thousand (\$75,000) dollar threshold for goods and/or services or two hundred thousand (\$200,000) for construction.

When procuring deliverables under the trade agreement thresholds, consideration should be given to obtaining quotes from local suppliers whenever possible. Quotes from local suppliers may be accepted if the price is within 5% of the lowest quote obtained.

As part of the procurement process, employees may identify and consider the Country of Origin. The procurement from overseas suppliers will be limited, especially where competitive Canadian products and services are available, provided that no legal or funding-related limitation exists for the specific procurement. Where competitive Canadian goods and/or services are not available, consideration will be extended to Canadian Value-Added goods and/or services and Canadian Suppliers as an order of priority, provided that no legal or funding-related limitation exists for the specific procurement.

Environmental and Ethical Standards: Where practically possible, Wheatland County will meet the highest possible environmental and ethical standards. Employees may identify and purchase environmentally and ethically preferred products and services when available for the intended purpose at a competitive price. Methods of accomplishing this may include but are not limited to requesting that environmental or ethical policies and procedures of a vendor be included with quotes or proposals or including environmental or ethical considerations in the evaluation scoring processes.

Negotiation Practices: All employees having responsibility for purchasing activities are expected to negotiate with the best interests of the County.

Authorization: No procurement shall be authorized unless it is compliant with this Policy and Schedule A.

Council: Is it the role of Council to establish policy and approve expenditures through the County's budget approval process. Through this Policy, Council delegates the CAO to incur expenditures in accordance with approved budgets.

MGA: Employees must follow regulations as set out in the Municipal Government Act (MGA), Section 248 Expenditure of Money.

Exemption: Procurement not subject to this Policy is listed in Schedule B. The final determination of whether procurement qualifies for exemption under Schedule B shall be determined by the General Manager. This may also include single source procurement however documentation must still be gathered on why the single source was chosen.

Contract Splitting: Subdividing, splitting, or otherwise structuring procurement requirements or contracts to reduce the value of the procurement or in any way circumvent the requirements or intent of this Policy is not permitted.

Supplier’s Conduct and Conflicts of Interest: The County requires its suppliers to act with integrity and conduct business in an ethical manner. The County may refuse to do business with any supplier that has engaged in illegal or unethical bidding practices, has an actual or potential conflict of interest or an unfair advantage or fails to adhere to ethical business practices.

DEFINITIONS

“Bid” means a submission in response to a Solicitation Document, and includes proposals, quotations, or responses.

“Canadian Good” means a good which, if exported outside of Canada, would qualify as a good of Canada under appropriate rules of origin as per the Canadian Free Trade Agreement.

“Canadian Service” means a service provided by a natural person based in Canada as per the Canadian Free Trade Agreement.

“Canadian Supplier” means a supplier that has a place of business in Canada as per the Canadian Free Trade Agreement.

“Canadian Value-Added” means: (a) in relation to services, the proportion of the service contract performed by natural persons based in Canada; and (b) in relation to goods, the value of the portion of the good produced in Canada or the difference between the dutiable value of imported goods and the selling price, taking into account any value - added by manufacturers and distributors, and including any costs in Canada related to research and development, sales and marketing, communications and manuals, customization and modifications, installation and support, warehousing and distribution, training, and after-sales service.

“Construction” means a construction, reconstruction, demolition, repair or renovation of a building, structure or other civil engineering or architectural work and includes site preparation, excavation, drilling, seismic investigation, the supply of products and materials, the supply of equipment and machinery if they are included in and incidental to the construction, and the installation and repair of fixtures of a building, structure or other civil engineering or architectural work, but does not include professional consulting services related to the construction contract unless they are included in a procurement.

“Environmentally Preferred” means products or services that have a lesser impact on human health and the environment when compared with competing products or services. This comparison may consider raw materials, acquisition, production, re cycles content, manufacturing, waste management, packaging, distribution, re-use, operation, maintenance, or disposal.

“Ethically Preferred” means products or services that are produced or delivered under conditions that meet or exceed the standards for employment conditions and human rights for manufacturers and suppliers established by national or provincial governments, or the International Labour Organization.

“Goods” refers to moveable property and includes raw materials, products, equipment, and other physical objects of every kind and description whether in solid, liquid, gaseous, or electronic form as per the Canadian Free Trade Agreement.

“Total Cost of Ownership” means the cost over the full lifetime of a product. Examples of costs include maintenance, insurance, staffing, training, disposal, and cost savings that may be achieved over the lifetime of the product such as environmental efficiencies (i.e. energy saving or water use) or potential revenues.

“Procurement” means a set of activities performed by Wheatland County to facilitate the acquisition of procurement in response to a business need.

“Rfx” is an acronym that means “request for x”, with x representing any of the form bid documents used to obtain information or cost estimates for the sourcing and/or procurement of goods, services or construction. Bid documents can include: Request for Bid (RFB), Request for Information (RFI), Request for Proposal (RFP), Request for Quotation (RFQ), Request for Tender (RFT), Expression of Interest (EOI) and Request for Prequalification (RFPQ) among others.

“Services” means services supplied or to be supplied, by a person.

“Single Source” refers to procurement that is only available by one provider or company, where additional quotes cannot be obtained due to the uniqueness or other vendor limitations.

EMPLOYEE RESPONSIBILITIES

All procurement activities must be conducted with integrity, openness and transparency, and all employees involved in procurement activities must act in a manner consistent with Wheatland County Human Resources Policy Section 6.1, Code of Conduct and Ethics, as well as all other applicable County policies. Responsibilities of employees as defined in Policy Section 6.1 include but are not limited to avoidance of conflicts of interest, protection of confidential or sensitive information, and adherence to a professional standard of conduct.

In addition to all responsibilities outlined in this Policy, employees shall endeavour to secure the best value for money to maximize value for the residents of Wheatland County, and ensure compliance with all applicable laws, regulations, policies and procedures related to procurement activities. Employees are responsible for evaluating the performance of suppliers and reviewing available performance evaluations for bidding suppliers prior to purchase as per Wheatland County's Performance Management Policy 2.14.

Prior to a purchasing decision, employees will review current legislation such as the NWPTA to ensure that procurement is in compliance. When making any purchasing decisions, proper process, protocol and accurate record maintenance are crucial to ensure a fair and equitable process for all involved and to ensure that employees and rate payers are protected from any possible challenges that could arise.

REFERENCES

Policies

- Corporate and Financial Services Policy 2.14 Performance Management – Contracted Services
- Human Resources Policy Section 6.1 – Code of Conduct and Ethics

Bylaws

- Records Retention and Disposition Bylaw 2018-23

External

- Canadian Free Trade Agreement (CFTA)
- Agreement on Internal Trade (AIT)
- New West Partnership Trade Agreement (NWPTA), formerly the Trade, Investment and Labour Mobility Agreement (TILMA)
- Municipal Government Act (MGA)
- Freedom of Information and Protection of Privacy Act (FOIP)

PROCEDURE

A. Low Dollar Value Procurements (up to \$5,000) – as per Schedule A

A low dollar procurement shall utilize applicable County contracts and shall otherwise be in accordance with this Policy.

Quotes: Obtaining competitive quotes is considered a good business practice and where practical, quotes should be obtained.

Corporate Credit Card: A corporate credit card may be used for low dollar value procurements provided the user complies with the section on corporate credit cards within this Policy.

Records Management: All information on this procurement must be documented and maintained on file as outlined in the current Records Retention and Disposition Bylaw.

RFx: Low dollar procurements do not require a bid process.

B. Informal Quotation (\$5,001 to \$20,000) – as per Schedule A

An informal quotation procurement shall utilize applicable County contracts and shall be in accordance with this Policy.

Two Written Quotes: An informal quotation process shall be used wherein two written quotations are requested.

Corporate Credit Card: A corporate credit card may be used for informal quotation procurements provided the user complies with the section on corporate credit cards within this Policy.

Records Management: All information on this procurement must be documented and maintained on file as outlined in the current Records Retention and Disposition Bylaw.

RFx: Informal quotation procurements do not require a bid process.

C. Semi-Formal Quotation (\$20,001 to \$74,999) – as per Schedule A

Semi-formal quotation procurement shall utilize applicable County contracts and shall otherwise be in accordance with this Policy.

Three Written Quotes: A semi-formal quotation process shall be used wherein a minimum three written quotations are requested.

Records Management: All information on this procurement must be documented and maintained on file as outlined in the current Records Retention and Disposition Bylaw.

RFx: Semi-formal quotation procurements do not require a bid process.

**D. Goods (greater than \$75,000) – as per Schedule A
Services (greater than \$75,000) – as per Schedule A**

RFx: To comply with requirements of trade agreements such as the NWPTA, any procurement for goods and/or services greater than \$75,000 shall consist of a formal bid document process. The bid document will be posted on the Alberta Purchasing Connection (APC) and Wheatland County website.

Authorization: All amounts greater than \$75,000 shall be authorized by the General Managers prior to awarding.

Records Management: All information on this procurement must be documented and maintained on file as outlined in the current Records Retention and Disposition Bylaw and trade agreements.

E. Construction (\$75,000 to \$200,000) – as per Schedule A

Any construction procurement between \$75,000 and \$200,000 shall consist of a Request for Proposal (RFP) process. The RFP will be posted on the Wheatland County website and other procurement websites.

When procuring deliverables under the trade agreement thresholds, consideration should be given to obtaining quotes from local suppliers whenever possible. Quotes from local suppliers may be accepted if the price is within 5% of the lowest quote obtained.

Authorization: All amounts between \$75,000 and \$200,000 shall be authorized by General Managers prior to awarding.

Records Management: All information on this procurement must be documented and maintained on file as outlined in the current Records Retention and Disposition Bylaw.

F. Construction (greater than \$200,000) – as per Schedule A

RFx: To comply with requirements of trade agreements such as the NWPTA, any procurement for construction greater than \$200,000 shall consist of a formal bid document process. The bid document will be posted on the Alberta Purchasing Connection (APC) and Wheatland County website.

Authorization: All amounts greater than \$200,000 shall be authorized by the General Manager prior to awarding.

Records Management: All information on this procurement must be documented and maintained on file as outlined in the current Records Retention and Disposition Bylaw and trade agreements.

G. Corporate Credit Cards

Authorization: The General Manager of Corporate and Financial Services shall approve who is authorized to have a corporate credit card and those authorized must sign an agreement for the use of the card as attached to this policy as Schedule C.

Requirements for Use: Schedule C outlines employee requirements for purchasing

and using a corporate credit card. Only budgeted and approved expenditures may be made using a corporate credit card. Any purchase over the employee's limit must be approved by a supervisor prior to purchase.

Record Management: Employees who have been issued corporate credit cards will be responsible for maintaining accurate documentation of all purchases and submitting all required backup to the Finance Department with the monthly credit card statement. Any missing documentation must be obtained by the card holder and submitted to the Finance Department. Employees who do not maintain accurate documentation may have their corporate credit card revoked.

DOCUMENT OWNER

Chief Administrative Officer

ADDENDUM TO 2.1 PROCUREMENT POLICY FOR GOODS, SERVICES AND CONSTRUCTION

SCHEDULE A – Levels of Contract Approval Authority

All applicable taxes and duties shall be excluded in determining the price of a contract for the supply of goods and/or services for the purpose of the relationship of the price to the preauthorized expenditure limit. In the case of multi-year supply good and/or service contract, the preauthorized expenditure limit shall refer to the estimated annual expenditure under the contract.

Where there is an immediate threat to public health, maintenance of essential services, or the welfare and protection of persons, property, or the environment and the situation requires immediate need for goods and services to mitigate the emergency, a competitive procurement process is not required.

Only under a Council declared State of Local Emergency shall any expenditure exceed the Council approved budget. All procurement shall follow the guidelines outlined by Provincial or Federal legislation.

Preauthorized Expenditure Limits for Contracts

Dollar Value (excluding taxes, duty or shipping)	Minimum Requirements	Approval Authority Within Current Budget Year
Up to \$5,000	Quotes / single source	Managers
>\$5,001 to \$20,000	Two written quotes requested	Managers
>\$20,001 to \$74,999	Three written quotes requested	Managers
>\$75,000 Goods and Services	RFx	General Managers
>\$75,000 to \$200,000 Construction	RFP	General Managers
>\$200,000 Construction	RFx	General Managers

ADDENDUM TO 2.1 PROCUREMENT POLICY FOR GOODS AND SERVICES

SCHEDULE B – Goods and Services NOT Subject to this Policy

The following items are not subject to this Policy, provided that their cost is not greater than \$75,000 as per the NWPTA, unless they are specifically referred to in Part V: Exceptions, of that agreement.

- ✓ Conferences, Seminars, Courses and Conventions
- ✓ Magazines, Subscriptions, Periodicals
- ✓ Memberships
- ✓ Employee Development
- ✓ Employee Workshops
- ✓ Payroll deductions
- ✓ Tax remittances
- ✓ Postage
- ✓ Charges to and from other Governments
- ✓ Newspaper advertising
- ✓ Retirement and other recognition awards
- ✓ Licenses, certificates, and other required approvals
- ✓ Election materials
- ✓ Contributed assets
- ✓ Insurance (property, liability, etc.)
- ✓ Construction work completed by Railways (CN and CP) and billed to Wheatland County
- ✓ Items available from only one supplier (i.e. sole sourcing)

ADDENDUM TO 2.1 PROCUREMENT POLICY FOR GOODS AND SERVICES

SCHEDULE C – Corporate Credit Card Usage Waiver

Wheatland County may issue a corporate credit card to certain employees for use in their positions; this waiver sets out the acceptable and unacceptable uses of such corporate credit cards. Use of Wheatland County-issued credit cards is a privilege, which Wheatland County may withdraw in the event of any abuse. Any corporate credit card issued to an employee must be used for business purposes only, in conjunction with the employee's position duties. Employees with corporate issued credit cards shall not use them for any non-business, non-essential purpose, i.e., for any personal purchase or any other transaction that is not authorized or needed to carry out their duties. Employees must pay for personal purchases (i.e., transactions for the benefit of anyone or anything other than the Wheatland County) with their own funds or personal credit card. Wheatland County will not regard expenses for one's own business-related use, such as lodging and meals while on Wheatland County-approved business trips, as personal purchases, as long as such expenses are consistent with Wheatland County's Travel and Expense Policy. If any employee uses a corporate credit card for personal purchases in violation of this waiver, the cost of such purchase(s) will be considered an advance of future wages payable to that employee, and will be recovered in full from the employee's next paycheque; any balance remaining will be deducted in full from subsequent paycheques until the wage advance is fully repaid. Such deductions may take the employee's pay below minimum wage for the pay period(s) in question. An employee may also provide repayment in the form of cash, cheque, or electronic payment (Interac or personal credit card) prior to any payroll deductions. If an employee uses a corporate credit card for any other type of unauthorized transaction in violation of this waiver, i.e., incurs financial liability on Wheatland County's part that is not within the scope of the employee's duties or the employee's authorization to make business-related purchases, the cost of such purchase(s) or transaction will be the financial responsibility of that employee, and the employee will reimburse Wheatland County. Such deductions will be in the amount of the unauthorized purchase(s), but if a deduction for such amount would take the employee below minimum wage for the pay period in question, the deductions will be in equal increments that will not take the employee's pay below minimum wage for any pay period involved. In addition to financial responsibility and liability for wage deductions, any purchases an employee makes with a corporate credit card in violation of this waiver will result in disciplinary action, up to and possibly including termination of employment, depending upon the severity and repeat nature of the offense.

Agreement for Wage Deductions Associated with Improper Use of Corporate Credit Card

I, **[INSERT EMPLOYEE'S NAME]**, hereby certify that I understand and agree to abide by the Wheatland County's waiver regarding use of a Wheatland County-issued corporate credit card, a copy of which I have received, and which has been explained to me. I agree that if I make any personal purchases (i.e., transactions for the benefit of anyone or anything other than Wheatland County) in violation of that waiver, the amount of such purchases is an advance of future wages payable to me, that Wheatland County may deduct that amount from my next paycheque, and that if there is a balance remaining after such deduction, Wheatland County may deduct the balance of the wage advance from my future paycheques until the amount is repaid in full. I further agree that if I make any non-personal transactions in violation of the waiver in question, (i.e., incur financial liability on Wheatland County's part) that is not within the scope of my duties or my authorization to make business-related purchases, I am financially responsible for any such expenses and agree to reimburse Wheatland County via wage deductions for such amounts until the unauthorized amounts are fully repaid. Such deductions will be in the amount of the unauthorized purchase(s), but if such amount would take my pay below minimum wage for the pay period in question, the deductions will be in two or more equal increments that will not take my pay below minimum wage for any pay period involved.

_____	_____	_____
Signature of Employee	Name – printed	Date
_____	_____	
Wheatland County Representative	Date	

ADDENDUM TO 2.1 PROCUREMENT POLICY FOR GOODS AND SERVICES

SCHEDULE D – Bid Evaluation Framework

Employees may use this framework to ensure that bids are being evaluated in accordance with Wheatland County Procurement Policy. This framework does not apply to bid processes being evaluated by price only.

Evaluation criterion and weights provided in this framework are suggestions; they may be modified at the discretion of employees depending on the nature of the good and/or service being purchased and any unique requirements of the selection process.

Criterion Weight %

1. Corporate profile:	5%
2. Qualifications/experience of personnel assigned to the project:	15%
3. Experience and past performance working with local governments:	10%
4. Availability and capability to meet work requirements as assigned:	20%
5. Experience completing similar projects:	25%
6. Estimated Project Cost:	<u>25%</u>
	100%

Individual Criterion Ranking

Scoring shall be awarded on a scale of 0 to 5. Partial scores or scores not defined below will not be used.

The range is defined as follows:

5	Fully exceeds expectations. Proponent clearly understands the requirements, excellent probability of success.
4	Somewhat exceeds expectations, high probability of success.
3	Fully meets expectations. Proponent has a good understanding of the requirements, no weaknesses or deficiencies, good probability of success.
2	Partially meets expectations, minor weakness or deficiencies, fair probability of success.
1	Does not meet expectations or demonstration of the understanding of the requirements, major weakness or deficiencies, low probability of success.
0	Lack of response or complete misunderstanding of the requirements, no probability of success.

Other Considerations

Where appropriate, employees are encouraged to include statements and selection criteria enabling them to effectively evaluate total cost of ownership, environmental, and ethical considerations within procurement and bid documents.

Total Cost of Ownership: Where appropriate, employees should consider the total cost of ownership of goods in procurement activities.

Environmental and Ethical Standards: Where appropriate, employees should purchase goods and/or services that meet the highest possible environmental and ethical standards.

Ethically Preferred: Where appropriate, employees should purchase products or services that are produced or delivered under conditions that meet or exceed the standards for employment conditions and human rights for manufacturers and suppliers established by national or provincial governments, or the International Labour Organization.

Environmentally Preferred: Where appropriate, employees should purchase products or services that have a lesser impact on human health and the environment when compared with competing products or services.

Sample:

Please provide a copy of your business' Ethical and Environmental Policies and/or Procedures for consideration.

OR

Please describe the ethical and environmental merits of the good or service being offered.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.1 – PROCUREMENT POLICY	2.1.1. PERFORMANCE MANAGEMENT FOR CONTRACTED SERVICES Page 1/11
Effective Date: December 15, 2020 Res. CM-2020-12-50	Revised:

PURPOSE

To ensure that contractors are held accountable for services rendered and to assist employees in making effective purchasing decisions, performance evaluations serve the following purposes:

- To formally discuss the relationship between Wheatland County and the contractor
- To relate performance to roles, responsibilities, authority, and duties as defined within the project description and terms of reference
- To review contract objectives, accomplishments, and identify where performance can be improved for the benefit of the County
- To determine if the contractor is suitable to undertake future opportunities in Wheatland County
- To determine if corporate objectives were achieved
- To offer a record of interactions with contractors to benefit future procurement activities and decisions

POLICY

All contracted services shall be reviewed using the performance management system described in this policy for contracted services annually, or in the case of shorter duration projects, at the conclusion of the project. Performance evaluation will consider the core competencies of accountability, customer focus, teamwork, communication, values, ethics, quality of work, and timeliness.

Performance evaluation forms will be kept on record in accordance with Wheatland County’s Record Retention and Disposition Bylaw. If in alignment with trade agreements and included in bid documents, evaluation forms shall be accessible to employees for the purpose of reviewing service delivery history for a particular kind of service and reviewing the past performance of service providers seeking new contracts or contract renewal with Wheatland County.

This policy applies only in instances where a service is provided to the County requiring the work of a contractor. It does not apply to the purchase of goods from suppliers where no further work is required from the vendor aside from providing and/or physically delivering the good to the County.

DEFINITIONS

“Contracted Service” refers to a service provided to Wheatland County by a third party where a commitment has been made by Wheatland County for procurement of deliverables from that third party by means of an agreement, whether the agreement is verbal, written, contractual or otherwise and made in accordance with Wheatland County’s Procurement Policy for Goods and Services.

“Services” refers to all intangible services provided by third parties, including construction.

RESPONSIBILITIES

All employees responsible for the management of contracted services at Wheatland County shall review the performance of the contracted service provider annually, or at project completion for shorter-duration projects, using the Performance Evaluation Form in Schedule A or B. This requirement does not apply to contracted services valued at under five-thousand dollars (\$5,000) annually as per the Low-Value Procurement section of the Procurement Policy 2.1.

Employees responsible for purchasing decisions valued at over five-thousand dollars (\$5,000) annually shall review performance evaluation form records for any pertinent information prior to awarding a contract and consider the outcome of previous performance reviews of a contractor's work at Wheatland County in decision-making.

Prior to a purchasing decision, employees must ensure that consideration of the performance evaluation is in compliance with trade agreements, the RFX process and Procurement Policy 2.1.

Wheatland County employees responsible for records management will facilitate a process for ease of storage and retrieval of performance evaluation form records by employees undertaking procurement activities.

REFERENCES

Policies

- 2.1 Procurement Policy

Bylaws

- 2018-23 Records Retention and Disposition Bylaw

2.1.1. PERFORMANCE MANAGEMENT FOR CONTRACTED SERVICES

PROCEDURE FOR ADMINISTRATION

A. Performance Evaluation of Services

The employee acting as main point of contact for a contracted service provider is the “primary evaluator,” and will evaluate the services provided at the end of each calendar year or at project completion for shorter term projects. This employee is responsible for notifying the contracted service provider of the evaluation process and providing a copy of the evaluation form to the main point of contact at the contracted company upon completion. The primary evaluator may decide whether to use the simple or complex project performance evaluation form included in Schedules A and B, depending on the nature of the project or service provided.

Where multiple Wheatland County employees have also had significant contact with a contracted service provider or been impacted by the outcome of their work, the primary evaluator is expected to create an “evaluation team” made up of these individuals for the purpose of arriving at collective review results. This could be accomplished by asking each member of the evaluation team to complete an evaluation form and averaging the results or discussing to arrive at consensus.

When the evaluation form is complete, a copy must be provided to the contracted service provider. If the provider receives a “Below Standard” rating on any of the rated criteria on the evaluation form, the primary evaluator is expected to offer to meet with or call the contracted service provider to discuss performance issues and determine the corrective action that will be taken to rectify and avoid recurrence of the performance issues identified. The outcome of this discussion must be summarized and included with the evaluation report. The primary evaluator may consider any comments or explanations provided by the contracted service provider in finalizing the performance evaluation. An evaluation team should be made aware of any changes. The primary evaluator will then sign the completed performance evaluation form and share with the department General Manager for their awareness.

To complete the process, the primary evaluator must submit the evaluation report to Wheatland County’s records management for filing.

B. Procurement of Services

Employees making a purchasing decision should request records management to provide performance evaluation forms that have been filed for each contracted service provider that submit a bid, quote, tender, or proposal. Any records of past performance with Wheatland County should be considered in the evaluation process, which could result in influence on scoring, or exclusion of a contracted service provider based on significant or persistent deficiencies in past performance is at the discretion of a department General Manager.

Prior to a purchasing decision, employees must ensure that consideration of the

performance evaluation is in compliance with trade agreements, the RFX process and Procurement Policy 2.1.

C. Records Management

When performance evaluation forms are submitted, records management will ensure the records can be reproduced for future use by all employees upon request.

D. Disclosure of Results to Others

The content of any performance evaluation form may be disclosed internally across departments; however, permission must be obtained in writing from the contractor to send externally.

DOCUMENT OWNER

Chief Administrative Officer

ADDENDUM TO 2.1.1 PERFORMANCE MANAGEMENT FOR CONTRACTED SERVICES

SCHEDULE A – SIMPLE PROJECT PERFORMANCE EVALUATION FORM

<p align="center">Wheatland County Contracted Service Performance Evaluation <i>Simple Project or Service</i></p>		
Company Name		Evaluation Date
Primary Evaluator/Evaluation Team		
Start Date	Length of Term	Contract Amount
Description of Work		
Primary Contracted Service Provider Point of Contact		Address, Phone, Email
Evaluation Criteria	Standard Expectation	Below, Met, or Above Standard
Scheduling	Project was completed according to agreed-upon schedule with no significant or avoidable delays.	
Budget	Project was completed within agreed-upon budget with no unforeseen or unplanned costs.	
Safety	Contracted service provider upheld Wheatland County's safety standards through-out the duration of the project or service without incident.	

Quality of Product	The quality of the product or service provided met the expectations agreed-upon at contract initiation.			
Communication	Contracted service maintained contact with Wheatland County as necessary and was available and responsive to requests and inquiries.			
Overall Project or Service	<i>Overall rating granted with consideration of the five criteria ratings given above.</i>			
Wheatland County Comments				
Is re-hire of the service provider recommended based on the overall rating?		<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> </table>	Yes	No
Yes	No			
<p>Primary Evaluator Confirmation</p> <p>I have evaluated the contracted service provider's performance and have provided a fair and objective rating to each of the evaluation criteria. I have notified the contracted service provider of the performance ratings and provided them with a copy of this performance evaluation report.</p>				
<hr/> Primary Evaluator Signature		<hr/> Date		
Contracted Service Provider Comments				
<p>Below Standard Rating Addendum</p> <p><i>If a "below standard" rating was given and discussed with the contracted service provider, please summarize the content of the discussion and provide them with an updated copy of this form.</i></p>				

ADDENDUM TO 2.1.1. PERFORMANCE MANAGEMENT FOR CONTRACTED SERVICES

SCHEDULE B – COMPLEX PROJECT PERFORMANCE EVALUATION FORM

Wheatland County Contracted Service Performance Evaluation <i>Complex Project or Service</i>			
Company Name		Evaluation Date	
Primary Evaluator/Evaluation Team			
Start Date	Length of Term	Contract Amount	
Description of Work			
Primary Contracted Service Provider Point of Contact		Address, Phone, Email	
Section A. Contract Performance	Below Expectations	Meets Expectations	Above Expectations
Scheduling: Deliverables were effectively scheduled and completed in accordance with agreed-upon project timelines. No unnecessary delays were experienced, and any necessary changes to project timelines were communicated and agreed upon between the County and service provider in a timely manner.			

<p>Budget: Expected budgets for deliverables were adhered to with no unexpected expenses. Changes to budget, when necessary, were fully communicated and agreed upon between the County and service provider in a timely manner.</p>			
<p>Adaptability: Service provider was reasonably flexible to changes required by Wheatland County and effectively managed new or changing situations to ensure that deliverables would be completed within timeline, budget and/or quality parameters in communication with the County.</p>			
<p>Final Product or Service Quality: The overall product or service provided met the quality expectations of the contract and achieved the intended benefit to the County that was desired for the project or year.</p>			
<p>Overall Contract Performance</p>			
<p>Contract Performance Comments:</p>			
<p>Section B. Work Performance</p>	<p>Below Expectations</p>	<p>Meets Expectations</p>	<p>Above Expectations</p>
<p>Quality of Day-to-Day Work: The consistent quality of work and level of care shown towards deliverables remained high throughout the duration of the year or project. Quality was monitored to ensure alignment with project expectations.</p>			
<p>Communication: Service provider clearly, effectively, and consistently communicated with Wheatland County, keeping them well-informed of progress, setbacks, and any other necessary information. Service provider was available and responsive to questions and inquiries in a timely manner and demonstrated effective written and verbal communication skill.</p>			

<p>Knowledge: The service provider had the knowledge and expertise necessary to complete all deliverables to the standard expected. They demonstrated an accurate understanding of all requirements for effective completion of the work.</p>			
<p>Time Management: Workload and priorities were effectively managed with all deliverable deadlines being met. Where necessary, service provider was able to manage multiple priorities and keep all deliverables on track. Progress was monitored to ensure alignment with project schedules.</p>			
<p>Overall Work Performance</p>			
<p>Work Performance Comments:</p>			
<p>Section C. Personnel Performance</p>	<p>Below Expectations</p>	<p>Meets Expectations</p>	<p>Above Expectations</p>
<p>Safety: Service provider demonstrates strong adherence to health and safety principles and maintained Wheatland County's standard for safe work. Work was incident-free or any incidents were handled in accordance with all applicable regulations in close communication with Wheatland County and in accordance with our processes.</p>			
<p>Attitude: Service provider contract team all worked effectively with Wheatland County employees and other contractors to achieve deliverables. Behavior portrayed was respectful, positive, loyal, helpful, and cooperative. Service provider enthusiastically completed work towards deliverables as required.</p>			

<p>Responsibility: Service provider recognized duties required and accepted responsibility for their completion and accuracy. If mistakes were made or difficulties encountered, service provider accepted responsibility and acted immediately to correct problems.</p>			
<p>Leadership: Service provider lead contact established a strong contractor team and was able to keep all members on track towards meeting Wheatland County's objectives.</p>			
<p>Reliability: Service provider was dependable, instilling complete confidence that deliverables would be completed on time without need for Wheatland County to keep tabs on progress. Accurate billing records and timely invoicing were provided with no need for dispute.</p>			
<p>Overall Personnel Performance</p>			
<p>Personnel Performance Comments:</p>			
<p>Overall Project or Service Summary</p>	<p>Below Expectations</p>	<p>Meets Expectations</p>	<p>Above Expectations</p>
<p>This final overall rating is granted with consideration of the three overall section ratings given above.</p>			
<p>Wheatland County Overall Comments</p>			
<p>Is re-hire of the service provider recommended based on the overall rating?</p>	<p>Yes</p>	<p>No</p>	

Primary Evaluator Confirmation

I have evaluated the contracted service provider's performance and have provided a fair and objective rating to each of the evaluation criteria. I have notified the contracted service provider of the performance ratings and provided them with a copy of this performance evaluation report.

Primary Evaluator Signature

Date

Contracted Service Provider Overall Comments

Below Standard Rating Addendum

If a "below standard" rating was given and discussed with the contracted service provider, please summarize the content of the discussion and provide an updated copy of this form.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.2 – TANGIBLE CAPITAL ASSETS	2.2 TANGIBLE CAPITAL ASSETS Page 1/7
Effective Date: Dec 18/07	Revised:07-677 Revised: Sept. 1/09 CM – Res. 09-514 Revised: Dec. 15/09 CM – Res. 09-758 Revised: Mar. 6/12 CM – Res. 12-233 (Eff. Jan 1/11) Revised: Dec. 2/14 CM – Res. 14-12-22 Revised: Jan. 6/15 CM – Res. 15-01-06 (Eff. Jan 1/15) Revised: Feb. 7/17 CM – Res. 17-02-20 (Eff. Jan 1/17) Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

Ensure proper accounting treatment for tangible capital assets.

Wheatland County must follow accounting standards in PS 3150 – Tangible Capital Assets. Below is a summary and excerpts from CICA Handbook PS 3150.

DEFINITIONS

Tangible Capital Assets:

Non-financial assets that have physical substance and;

- Are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets.
- Are used on a continuing basis in the County’s operations.
- Have useful lives extending beyond an accounting period.
- Are not held for re-sale in the ordinary course of operations.

Betterments:

Subsequent expenditures on tangible capital assets that:

- Increase previously assessed physical output of service capacity;
- Lower associated operating costs;
- Extend the useful life of the asset; or
- Improve the quality of the output.

Any other expenditure would be considered a repair or maintenance and expensed in the period.

Group Assets:

Assets that have a unit value below the capitalization threshold but have a material value as a group. Group assets are normally recorded a single asset with one combined value. Although recorded in the financial systems as a single asset, each unit may be recorded in the asset sub-ledger for monitoring and control of its use and maintenance. Examples could include computers, furniture and fixtures, small moveable equipment, signs, etc.

Fair Value:

Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

Capital Lease:

A capital lease is a lease with contractual terms that transfer substantially all the benefits and risk inherent in ownership of the property of the County. For substantially all of the benefits and risks of ownership to be transferred to the lessee, one or more of the following conditions must be met:

- There is reasonable assurance that the County will obtain ownership of the leased property by the end of the lease term.
- The lease term is of such duration that the County will receive substantially all of the economic benefits expected to be derived from the use of the leased property over its life span.
- The lessor would be assured of recovering the investment in the leased property and of earning a return on the investment as a result of the lease agreement.
- There is a bargain purchase option (a low buyout) at the end of the lease.

POLICY STATEMENTS:**Capitalization:**

Tangible capital assets should be capitalized (recorded in the fixed asset sub-ledger) according to the following monetary thresholds:

Asset Description	Threshold
Land	-
Land improvements	5,000
Buildings	25,000
Engineering structures	25,000
Machinery and equipment	5,000
Vehicles	5,000

All tangible capital assets that do not exceed these thresholds will be expensed in the period which they are acquired. All tangible capital assets that exceed these thresholds will be recorded in the asset ledger in the period in which they are acquired and depreciated over the expected useful life of the assets.

Classes:

A class of assets is a group of assets of a similar nature or function in the County's operations. The following list of classes shall be used:

Major Asset Class	Minor Asset Class	Minor Asset Sub Class	Amortization Period (Years, Hours, Km)	
Land	Bare Land	County Property	Years	-
		Land Inventory Resale	Years	-
		Road Allowances	Years	-
	Land Improvements	Asphalt Parking Lot	Years	25
		Burn Pit	Years	25
		Concrete Parking Lot	Years	25
		Fences	Years	20
		Flag Poles	Years	25
		Gravel Parking Lot	Years	15
		Landscaping	Years	25
		Light Standards and Fixtures	Years	30
		Overhead Lights	Years	30
		Playground Structures	Years	15
		Plug Ins	Years	30
		Retaining Walls	Years	20
Transfer Stations	Years	25		
Buildings	Permanent Structures	-	Years	50
	Portable Structures	-	Years	25
Engineered Structures	Bridges & Culverts	Bridge Culverts	Years	45
		Culverts	Years	45
		Major Bridges	Years	55
		Standard Bridges	Years	50
	Roadway Systems	Asphalt Roads	Years	20
		Chip Seal	Years	30
		Concrete Roads	Years	30
		Curb & Gutters	Years	30
		Dirt Roads	Years	30
		Gravel Improved Roads	Years	30
		Gravel Improved 40 Roads	Years	40
		Gravel Resource	Years	30
		Gravel Roads	Years	30
		Guard Rails	Years	30
		Road Signs	Years	40
		Sidewalks	Years	30
		Subsurface	Years	40
	Distribution System	Years	50	

	Water Systems	Hydrants and Fire Protection	Years	50	
		Plants and Facilities	Years	45	
		Pump, Lift and Transfer Stations	Years	45	
		Reservoir	Years	45	
		Water Meters	Years	40	
		Water Well	Years	45	
	Wastewater System	Lagoon	Years	45	
		Pivot	Years	45	
		Septic Field	Years	45	
		Sewage Lift Station	Years	45	
	Storm System	Sanitary Sewer Collection System	Years	45	
		Catch Basins	Years	45	
		Culverts	Years	45	
		Manholes	Years	45	
	Machinery and Equipment	Storm System	Storm Drainage System	Years	45
Communications			-	Years	10
Computer Hardware			-	Years	5
Computer Software			-	Years	5
Heavy Construction		Fire Equipment	-	Years	5
		Fire Apparatus	-	Years	15
		Fueling Stations	-	Years	15
		Backhoe		Years	5
		Compactor		Years	5
		Dozer		Years	8
		Forklift		Years	20
		ASB Grade Mower		Years	20
		Hihoe		Years	6
		Loader		Years	8
		Mulcher		Years	20
		Motor Grader		Years	8
		Packer		Years	20
		Scraper		Years	10
		Skidsteer		Years	20
Tractor		Years	12		
Mobile Equipment	ASB Bale Processor		Years	15	
	ASB Disk		Years	15	
	ASB Harrow		Years	15	
	ASB Haybuster/Seed Drill		Years	10	
	ASB Hydro-seeder		Years	20	
	ASB Cultivator		Years	15	
	ASB Roller		Years	15	
	ASB Rotary Mower		Years	3	
	ASB Sprayer		Years	10	
	ASB Tractor		Years	10	
	ASB Tree Planter		Years	20	
	Blade		Years	15	

		Broom	Years	15	
		Chipper	Years	15	
		Crane	Years	15	
		Cutter	Years	15	
		Genset	Years	15	
		Mulcher	Years	10	
		Retriever	Years	15	
		Ride-on Mower	Years	15	
		Rockpicker	Years	15	
		Sander	Years	10	
		Snowblower	Years	10	
		Spreader	Years	10	
	Office Equipment	-	Years	5	
	Office Furniture	-	Years	20	
	Tools & Shop Equipment	-	Years	15	
Vehicles	All Terrain Vehicle	-	Years	10	
	Boat	-	Years	15	
	Fire Engine	-	Years	20	
	Fire Rescue Units	-	Years	20	
	Fire Tender	-	Years	20	
	Heavy Construction	Tandem Truck		Years	10
		Gravel Truck		Years	10
		Tandem Picker		Years	10
	Gravel Trailer	Belly Dump		Years	10
		End Dump		Years	10
	Sport Utility Vehicle	Police Cruiser		Years	4
		Admin General Use		Years	5
	Truck	Admin Light Truck (1/2 to ¾)		Years	5
		ASB Heavy Truck (Over 1 Ton)		Years	10
		ASB Light Truck (1/2 to 1 Ton)		Years	8
		Heavy Truck (1 Ton & up)		Years	8
		PW Light Truck (1 Ton & up)		Years	10
	Trailer	PW Winch Truck		Years	10
		Boat Trailer		Years	15
		Flat Deck		Years	15
		Tandem		Years	15
		Utility		Years	15
	Van	Tridem		Years	15
-			Years	10	

In the event that an asset does not fit into the above classes, reference will be made to the recommended maximum useful life guideline in appendix A of the tangible capital asset implementation toolkit published by Alberta Municipal Affairs. In addition to the asset recommended useful life guidelines by Alberta Municipal Affairs, the following must be considered by Management to determine the useful life of an asset:

- a) expected future usage;

- b) effects of technological obsolescence;
- c) expected wear and tear from use or the passage of time;
- d) the maintenance program;
- e) studies of similar items retired; and
- f) the condition of existing comparable items.

Amortization:

Tangible Capital assets are to be amortized straight-line over their useful life with a half year of amortization recognized in the first and last years. No amortization will be recorded on bare land that has an unlimited life.

The amortization period for all assets has been identified above in the valuation section of this policy.

Valuation:

Tangible capital assets should be recorded at cost plus all ancillary charges necessary to place the asset in its intended location and condition for use.

Purchased assets

Cost is the gross amount of consideration paid to acquire the asset. It includes all non-refundable taxes and duties, freight and delivery charges, installation and site preparation costs, etc.

Cost of land includes purchase price plus legal fees, land registration fees, transfer taxes, etc. Costs would include any costs to make the land suitable for intended use, such as pollution mitigation, demolition and site improvements that become part of the land.

When two or more assets are acquired for a single purchase price, the cost should be allocated to the various assets acquired. Allocation should be based on the fair value of each asset at the time of acquisition or some other reasonable basis if fair value is not readily determined.

Acquired, Constructed or Developed assets

Cost includes all costs directly attributable (i.e. Construction, architectural and other professional fees) to the acquisition, construction or development of the asset. Carrying costs such as internal design, inspection, administrative and overhead costs directly attributable to the construction or development activity may be capitalized.

Capitalization of carrying costs ceases when construction or development is taking place when the tangible capital asset is ready for use. An asset is ready for use when the asset is substantially complete.

Capitalization of interest costs

Borrowing costs incurred by the acquisition, construction and production of an asset that takes a substantial period of time to get ready for its intended use should be capitalized as part of the cost of that asset.

Capitalization of interest costs should commence when the expenditures are being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use are in progress. Capitalization should be suspended during periods which active development is interrupted. Capitalization should cease when substantially all of the activities necessary to prepare the asset for its intended use are complete. If only minor modifications are outstanding, this indicates that substantially all of the activities are complete.

Donated or contributed assets

The cost of the donated or contributed assets that meet the criteria for recognition is equal to the fair value at the date of construction or contribution. Fair value may be determined using market or appraisal values. Cost may be determined by an estimate of replacement cost. Ancillary costs should be capitalized. Revenue for the value of the contributed asset will be recognized when the asset is added to the asset register.

Historical and Cultural Assets

The cost of historical and cultural assets will not be capitalized. Cultural and historical assets will be disclosed in the notes on our financial statements for information purposes only.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.3 - DISPOSALS	2.3.1 FIXED ASSETS Page 1/1
Effective Date:	Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To ensure proper disposition of all fixed assets and recording of transactions in the fixed asset register.

Disposals

Property shall be determined to be surplus when it becomes obsolete or the continued use of which is uneconomical or inefficient, or which serves no useful function.

Disposition of surplus property shall be approved by Council before the property is disposed of, in one of the following six ways:

- 1) Trade In/Execution of Guaranteed Buy Back Option on replacement item
- 2) Sell the item via competitive bid
- 3) Sell the item via public auction
- 4) Donation to other non-profit/government agency
- 5) On Consignment with Dealer
- 6) Discard

The CAO/designate will be responsible for determining the proper method of disposal that will assure the maximum possible recovery from such disposal, at the least possible cost.

Transfers

Transfers are defined as any movement of an asset by virtue of change in location or department.

Disposals and internal transfers of County Assets shall be reported to finance in a timely manner.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.3 - DISPOSALS	2.3.2 USED SUPPLIES & MATERIALS Page 1/1
Effective Date:	Revised: Jan. 5/09 CM – Res. 10-10 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To ensure proper disposal of used supplies & Materials.

1. Used oil, filters, blades, scrap metal and plastic containers are to be picked up and disposed of by a contractor. Any funds realized from this transaction will be sent to the County Office in the form of a cheque.
2. Used culverts are to be sold to ratepayers, on a first come/first served basis at a rate to be determined by the Public Works Superintendent.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.4 – RISK CONTROL	2.4.1 POLICY STATEMENT	Page 1/1
Effective Date: Dec 18/07	Revised:07-656 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)	

PURPOSE

Control & reduce insurance and other risk related costs.

Wheatland County is committed to delivering cost-effective services that best meet the needs of our taxpayers and community. We support and participate in the Jubilee RiskPro Training Program to help us achieve the following goals:

- The active control and reduction of our insurance and other risk-related costs;
- The protection of the interests of the stakeholders in our community;
- The prevention of losses arising from damage to community assets and liability claims;
- The reasonable assurance of uninterrupted municipal operations and delivery of services to our community stakeholders;
- When losses cannot be prevented, to ensure that the impact of losses on the organization and our community stakeholders is as minimal as possible.

To help ensure a mutual benefit for Wheatland County and other MD's & Counties in the Province of Alberta, we also support the exchange of knowledge and information with other MD's & Counties that are participating in the Jubilee Riskpro Training Program.

Council hereby delegates to the Chief Administrative Officer the authority and responsibility to designate:

- A Risk Control Coordinator, to facilitate the County's progress through the Jubilee RiskPro Training Program training process and the implementation of risk improvements;
- A Risk Control Committee, comprised of representatives from key departments that will help implement risk improvements within the community.

The terms of reference for the Risk Control Coordinator and Risk Control Committee are set out below.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.4 – RISK CONTROL	2.4.2 TERMS OF REFERENCE Page 1/2
Effective Date: Dec 18/07	Revised:07-656 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

Establish Terms of Reference for Risk Control Positions.

The Risk Control Policy and Terms of Reference should encompass the following:

Identify the basic goals and objectives of Risk Control Program:

- To control the frequency and cost of Property, Liability and Automobile claims incurred by the organization;
- To help control and reduce the long-term insurance costs for the organization;
- To protect rate payers from the interruption of important municipal operations and services;
- To help protect the public interest and ensure a safe and well-managed community.

Appoint/designate the Risk Control Coordinator (as primary facilitator) and the initial membership of the Risk Control Committee, with representatives from the key targeted claims areas:

- Department(s) responsible for the operation, inspection and maintenance of public facilities;
- Department(s) responsible for the design, construction, inspection and maintenance of roadways and sidewalks;
- Department(s) responsible for the design, construction, inspection and maintenance of the municipal sewer and water infrastructure.

Identify the specific roles of the Risk Control Coordinator and Risk Control Committee, as per the relevant checklist (see "DELIVERABLES").

Identify the nature and frequency of reporting (incidents, claims, risk improvement initiatives, and status reports) that will be provided to the Senior Management Team and Council.

Risk Control Coordinator

- Primary responsibility for completion of the "pre-work" for each training module, as applicable; Participate in all Jubilee RiskPro training modules;
- In house champion needed to facilitate the successful implementation of training "deliverables";
- Identify key individuals within the organization that should attend specific training modules, and encourage their participation;
- Initiate and organize meetings of the Risk Control Committee, and prepare Committee meeting agendas;
- Provide internal status / progress reporting to the senior management team and/or Council;
- Primary responsibility for compliance with the audit requirements;
- Collaborate with the Risk Control Coordinators in other communities to share successes and assist each other with effecting risk improvements.

Risk Control Committee

- Develop and recommend a policy-level statement of commitment to the Jubilee RiskPro Training Program for adoption by Council;
- Review and assess the claims experience of the organization / peer group / Program to help determine risk improvement priorities;
- Prepare technical recommendations to the senior management team / Council regarding risk improvement priorities;
- Review existing policies and procedures relating to key exposure areas for the organization and, where necessary, make recommendations to Council for amendments;
- Collaborate with the Risk Control Coordinator in the implementation of risk improvements;
- Develop and implement a tracking and internal reporting process to ensure that the organization is kept well-informed of incidents and claims within the municipality;
- Assess incidents and claims within the municipality to determine, where possible, causes and contributing factors;
- Develop and implement a practical document retention program related to the training objectives;
- Report periodically to Council on claims issues and risk improvements within the municipality.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.5 – INVESTMENT POLICY	2.5 INVESTMENTS Page 1/4
Effective Date: Dec 18/07	Revised:07-664 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure) Revised: June 1/21 CM – Res. CM-2021-06-29

PURPOSE

The purpose of this policy is to establish and maintain practices and procedures for investment of funds held by the County. This investment policy applies to all investment transactions involving the financial assets of the County and must be applied by any party managing County investments.

POLICY

Wheatland County will invest public funds in a prudent manner that provides the highest return with the maximum security while meeting daily cash flow needs and conforming to all provincial statutes and regulations governing the investment of municipal funds.

OBJECTIVES

The primary objectives of the County’s investment activities are preservation of capital, liquidity, risk mitigation and investment returns.

Preservation of Capital

The County recognizes its fiduciary responsibility for the stewardship of public funds with which it has been entrusted. Therefore, its foremost investment objective is to ensure the preservation of capital.

Liquidity

The investment portfolio will remain sufficiently liquid to enable the County to meet operating requirements which might be reasonably anticipated. The portfolio should consist largely of securities with active secondary or resale markets.

Risk Mitigation

The County will manage risk by ensuring there is sufficient diversification among the assets in its investment portfolios. Additional risk control is provided by the constraints on the permitted investments.

Investment Returns

The County will seek to maximize the rate of return earned on its investments while following prudent investment principles.

STANDARDS OF CARE

Prudence

Investments shall be made with judgment and care. Investment officials exercising due diligence and acting in accordance with procedures consistent with this investment policy shall be relieved of personal responsibility for market price changes or the credit risk of a certain investment provided that appropriate action is taken to control adverse developments and that such developments are reported on a timely basis.

Conflict of Interest

Investment officials shall refrain from personal business transactions that could conflict with the proper execution of their responsibilities, or which may impair their ability to make impartial investment decisions. Investment officials shall disclose to the Chief Administrative Officer any material interests in financial institutions that conduct business with the County, and they shall separate their personal investment transactions from those of the County.

Authority and Internal Control

The Chief Administrative Officer is ultimately responsible and accountable for the control, management, and administration of the County's investments in accordance with the investment policy approved by Council. The Chief administrative Officer may delegate this responsibility. The Chief Administrative Officer or Appointed Delegate shall establish appropriate guidelines, procedures, and internal controls:

- To ensure the achievement of the objectives identified within this policy.
- For authorizing officers and employees to engage in investment activities.
- For purchasing and selling investments.
- For custody and safekeeping of investments.
- For the accounting and reporting of investment activities.

Where external resources have been engaged to provide investment services, they are required to follow the CFA Institute Code of Ethics and Standards of Professional Conduct and provide certification to the Manager of Finance that the investments meet the terms of this investment policy before investments are made.

PERMITTED INVESTMENTS

The County only invests in the securities which are Authorized Investments as defined and described by sections 250(1) and (2) of the Municipal Government Act (MGA) RSA 2000 Chapter M-26 (as amended).

Schedule I and Schedule II below identify the securities that the Chief Administrative Officer or Appointed Delegate can purchase on behalf of and in the name of the County:

Schedule I: Approved Investments - Short-Term Portfolio				
Investment Description	Approved Institution Limit at Investment Date	Total Portfolio Limit	Credit Rating Agency	Maximum Term of Maturity
Government:				
Federal Government	Unlimited	Unlimited	R-1 (L)	18 months
Provincial Governments	70%	Unlimited	R-1 (L)	18 months
Municipal Governments	40%	Unlimited	R-1 (L)	18 months
Crown Corporations	40%	Unlimited	R-1 (L)	18 months
Financial Institutions				
Securities issued or guaranteed by a bank, treasury branch, credit union or trust corporation	Unlimited	Unlimited	R-1 (L)	18 months
Other Institutions:				
School Divisions & Districts	20%	75%	R-1 (L)	18 months
Hospital Districts & Health Regions	20%	75%	R-1 (L)	18 months
Schedule II: Approved Investments - Long-Term Portfolio				
Investment Description	Approved Institution Limit at Investment Date	Total Portfolio Limit	Credit Rating Agency	Maximum Term of Maturity
Government:				
Federal Government	Unlimited	Unlimited	A-	20 years
Provincial Governments	Unlimited	Unlimited	A-	20 years
Municipal Governments	20%	75%	A-	20 years
Crown Corporations	20%	75%	A-	20 years
Financial Institutions				
Securities issued or guaranteed by a bank, treasury branch, credit union or trust corporation				
Rated institutions	35%	Unlimited	A-	20 years
Non-rated institutions	10%	25%	N/A	20 years
Other Institutions:				
School Divisions & Districts	20%	75%	A-	20 years
Hospital Districts & Health Regions	20%	75%	A-	20 years

Institutions not meeting the minimum required rating, or its equivalent, can be invested into the extent that principal and interest are covered by the Canadian Deposit Insurance Corporation.

The maturity dates of investments in the long-term portfolio will be diversified to minimize effects of fluctuations in any given part of the yield curve and to maintain liquidity for projects anticipated in the County's long term financial plans.

The average duration for the long-term portfolio will not exceed six (6) years.

Shares in Controlled Corporations

Municipally controlled corporations are private corporations where a municipality (or group of municipalities) holds more than 50 per cent of the votes in electing directors of the corporation. A controlled corporation may be formed to provide services, facilities, or other things necessary or desirable for a municipality.

Wheatland County has shares in Wheatland Regional Services Corporation (WRC) for the purposes of delivering water services to several municipalities.

CUSTODY

The Chief Administrative Officer or Appointed Delegate shall ensure:

1. Investment activities are undertaken utilizing internal resources or external (contract) resources or a combination of internal and external resources. The utilization of external resources must be approved by Council.
2. All investment certificates issued to Wheatland County are in the name of or held in the name of Wheatland County.
3. Negotiable securities are held in one of two ways:
 - a. In a safekeeping compartment with the County's banker.
 - b. Held by a third-party custodian in the name of the County and evidenced by safekeeping receipts and monthly statements.
4. Non-negotiable investment certificates are maintained in an appropriate investment file at the County Office.
5. All security transactions are conducted on a delivery-versus-payment basis.

DEFINITIONS

"Appointed Delegate" for the purpose of this policy, designates of the Chief Administrative Officer include the General Manager of Corporate and Financial Services, the Manager of Finance or any other employee or contracted resource specifically assigned by the Chief Administrative Officer.

REFERENCES – Municipal Government Act

DOCUMENT OWNER – Finance

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.6 – HISTORIC RESOURCE DESIGNATION	2.6 HISTORIC RESOURCE DESIGNATION Page 1/2
Effective Date: Sept.16, 2008 (Res. 08-496)	Revised: May 5/20 – Res. CM-2020-05-27 (Policy Restructure) Revised: Aug. 18/20 – Res. CM-2020-08-36

PURPOSE

To describe the process for designating historic resources in Wheatland County.

POLICY

In accordance with the Historical Resources Act, RSA 2000, c H-9, Section 26(2), Wheatland County Council, after giving the owner 60 days’ notice, may by bylaw designate any historic resource within the municipality whose preservation it considers to be in the public interest, together with any land in or on which it is located that may be specified in the bylaw, as a municipal historic resource.

Wheatland County Council will also consider public requests for historic resource designation on a case-by-case basis in accordance with the Historical Resources Act. At all times, the County will adhere and follow the requirements as set out in the Historical Resources Act or any other provincial legislation or enactment.

DEFINITIONS

“**Historic Resources**” means any work of nature or of humans that is primarily of value for its paleontological, archaeological, prehistoric, historic, cultural, natural, scientific, or esthetic interest including, but not limited to, a paleontological, archaeological, prehistoric, historic or natural site, structure or object as per the Historical Resources Act.

“**Historic Site**” means any site that includes or consists of an historic resource of an immovable nature or that cannot be disassociated from its context without destroying some of all of its values as an historical resource and includes a prehistoric, historic or natural site or structure as per the Historical Resources Act.

RESPONSIBILITIES

A member of the public interested in municipal historic resource designation is responsible for submitting a written request to Council in accordance with this policy. Council is then responsible for determining whether to grant the request and enact a bylaw designating it as a municipal historic resource. Administration is responsible for ensuring that the process as set out in the Historical Resources Act and internal procedures are accurately completed.

REFERENCES

External

- Historical Resources Act, RSA 2000, c H-9

DOCUMENT OWNER

Council

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.7 – COUNTY VEHICLE & EQUIPMENT REPLACEMENT	2.7 COUNTY VEHICLE & EQUIPMENT REPLACEMENT Page 12
Effective Date: Feb. 5, 2013 (Res. 13-02-56)	Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To provide an effective procedure for replacement of County vehicles including light, medium and heavy trucks, sport utility vehicles, and equipment, etc.

Policy Statement:

Wheatland County will utilize a procedure incorporating a life cycle perspective involving the financial implications (net loss/gain), mechanical impacts (repair costs), potential service down-time, public perception and best practices in its approach to County vehicle or equipment replacement.

Department Head Responsibilities:

1. Determines and recommends the type of vehicle or equipment, best fit and service potential for their respective department.
2. Consults with the P.W. Shop Service Manager and/or P.W. Shop Foreman to include recommendations for replacement from a mechanical perspective.
3. Collaborates with P.W. Shop Service Manager, P. W. Shop Foreman and other knowledge sources to determine the approximate resale value of the vehicle or equipment.
4. Consults with the Chief Financial Officer to identify the remaining available amortization, net book value, residual value and net loss/gain pertaining to the vehicle or equipment.
5. Completes the Capital Budget Form (attached) that supports and justifies the vehicle or equipment replacement for CAO review during budget deliberations.
6. Funds Department Capital Reserves and places projected vehicle or equipment replacement costs in the annual budget.

Vehicle or Equipment Replacement Guidelines:

1. Vehicle or equipment replacements will be consistent with the following principles:
 - a. Maximize service life and minimize financial loss upon disposal.
 - b. Utilize Life Cycle Asset Costing as a foundation to support replacement.
 - c. Maintain flexibility in the process to maximize efficiency and effectiveness by utilizing internal knowledge (i.e. vehicle or equipment obsolescence, current market, condition, etc.) to save taxpayers' dollars.
 - d. Utilize buy-back options for appropriate department use when feasible.
 - e. Incorporate special needs of individual departments.
 - f. Maintain the fleet of vehicles or equipment in age and condition that represents Wheatland County as progressive, professional and outstanding.
2. Vehicle or equipment replacement timelines are consistent with Wheatland County Tangible Capital Asset Policy 3.2 to reflect the financial implications of replacement specifically the impacts of betterments, remaining useful life, annual amortization and residual values on the net loss/gain.
3. Leases are not a preferred option but may be considered. Installation of attachments including electronics, headache racks, strobe lights, toolboxes, etc. impact the vehicle or equipment and incur costs when vehicles or equipment are returned. Additionally, there is no economic or tax advantages to Wheatland County.
4. Vehicle or equipment replacement timelines take into consideration the Lifecycle Asset Cost to ensure that maintenance costs are not excessive and loss on disposal is considered.
5. Vehicle or equipment purchases and replacements are categorized and funded for the following departments:
 - a. Administration (Administration, Development, Assessment)
 - b. Agricultural Service Board
 - c. Protective Services
 - d. Public Works
6. Vehicle or equipment procurement practice is consistent with the Wheatland County Purchasing and Procurement Policy 2.1.
7. Vehicle or equipment procurement practice is consistent with the requirements of the New West Partnership Trade Agreement and/or current provincial legislation.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.8	DONATIONS Page 1/2
Effective Date: May 7, 2013 (Res. 13-05-28)	Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To authorize Wheatland County to receipt tax deductible charitable donations for organizations that raise funds for projects within Wheatland County.

The purpose of this policy is to:

- Direct Administration to prepare a Request for Decision for Council consideration pertaining to requests from Wheatland County not-for-profit organizations that request Wheatland County to issue tax deductible receipts for donations to their respective project.
- Authorize Wheatland County, as a *qualified donee* to issue tax deductible charitable donation receipts in accordance with the *Income Tax Act*.
- Provide authority for Administration to set up an account to collect and track donations on behalf of not-for-profit organizations and issue charitable donation receipts.

Eligibility Criteria:

- Organizations must provide a request in writing to County Council noting its mandate and requesting Wheatland County to provide Tax Deductible Donation Receipts for their project. The organization must describe how the project will benefit the local community at large and clearly identify the term for which the donation receipts will need to be provided, specifying:
 - For one specific year only;
 - For a period of the current year until a specified end date; or
 - For an indefinite period beginning in the current year and not ending until further instructions are received.
- Council will consider requests to issue tax deductible receipts for not-for-profit organizations located within Wheatland County for projects that are under the direction and control of the not-for-profit organizations. Organizations that are not situated within Wheatland County are not considered eligible.
- Upon approval of Council, Administration will provide a copy of this policy to organizations noting the steps that must be followed and what information Wheatland County will require from them in order to facilitate the timely production of tax deductible donation receipts.
- Upon approval of Council, tax deductible receipts will be issued for donations that meet the criteria as outlined in the *Income Tax Act*.

- Tax deductible receipts will be issued for approved projects only in the form of cash, cheque, money order, or direct deposit. Visa, Interac or MasterCard donations will not be accepted due to charges associated with this method of payment.
- Charitable donation receipts will not be issued for volunteer help, services, or gifts of materials, supplies, or equipment.
- Administration will set up separate General Ledger Accounts to record both revenues and expenditures associated with charitable tax deductible receipts for the approved not-for-profit organization projects.
- Parties that wish to make donations must clearly identify the project they wish their donation to be used for prior to acceptance of the donation by Wheatland County.
- Tax deductible receipts are prepared in duplicate with one copy forwarded directly to the donors and one copy kept on file referencing the not-for-profit organization. The tax deductible receipt includes the following information:
 - The exact amount of the donation;
 - The name and address of the donor;
 - Clearly identifies how the donor wants the money to be used (i.e. the project name) and the not-for-profit organization.
- Wheatland County will issue a replacement for an official tax deductible receipt that is lost or spoiled. The replacement receipt must include a notation confirming it as a replacement for receipt # (serial number of original receipt). Council approval is required to cancel the lost or spoiled receipt with the copy of the lost or spoiled receipt marked as “cancelled”.
- Wheatland County will not refund donations after the donor’s funds have been deposited and a receipt issued.
- In accordance with the *Income Tax Act* and PSAB 3150, not-for-profit organizations must provide detailed documentation of all expenditures for projects that are developed on Wheatland County property, prior to donation funds being advanced to the not-for-profit organization.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.1 AG SERVICES BOARD CAPITAL RESERVE Page 1/1
Effective Date: Sept. 3/13 – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Ag Services Board Reserve is established to assist in the purchase of major equipment purchases.

- All transfers to and from this reserve shall be done by Council resolution.

- This reserve is intended to ensure that funds are available for capital costs such as equipment and facility upgrades, and improvements.

- The General Ledger account at Wheatland County for the Ag Services Board Reserve will be G.L. # 4-62-00-4462-00.

- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve and will generally be derived from taxation.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.2 BROWNFIELDS RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Brownfield Reserve funds the reclamation of Brownfield sites wholly or partially as determined by Council.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve will be used to fund cleanup and reclamation of County owned Brownfield sites.
- Funds derived from the disposal of existing brownfield land(s) shall be credited to this reserve.
- The General Ledger account at Wheatland County for the Brownfields Reserve will be G.L. # 4-32-00-4511-00.
- Sufficient financial assets shall be held by Wheatland County to fund the balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.3 CAPITAL CONTINUITY RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Capital Continuity Reserve funds one-time unplanned infrastructure requirements from non-current taxation.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use to at least partially fund one-time emergent capital projects, that required additional funds that exceed the approved annual budget, this may be due to scope changes in work, natural disasters, unique requirements based on the rate payers requests, reduced funding from other sources (Government grants), or a dramatic increase in costs due to a one-time special circumstance.
- The General Ledger account at Wheatland County for the Capital Continuity Reserve will be G.L. # 4-31-00-4512-00.
- This Reserve shall not exceed 10% of the annual capital expenditures for the municipality.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve and will generally be derived from taxation.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.4 CARSELAND CAPITAL RESERVE Page 1/1 UTILITIES
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Carseland Capital Reserve funds primarily Utility capital projects within Carseland as defined within the tangible capital asset policy and may be partially funded from current taxation as determined by Council.

- All transfers to and from this reserve shall be done by Council resolution.

- This reserve is intended for use to undertake major capital projects within the Hamlet of Carseland where there is a long-term benefit to the Hamlet as a whole over a period greater than five years. Funds may be used for Engineering/design, land acquisition, and construction costs for utility and related roadway projects only. One-time major repair costs due to a capital failure may be considered for funding.

- This Reserve shall be funded from a flat rate utility capital surcharge, connection fees, and/or donations generated from within Carseland.

- The General Ledger account at Wheatland County for the Carseland Capital Reserve will be G.L. # 4-41-01-4478-00.

- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.5 CLUNY CAPITAL RESERVE UTILITIES Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Cluny Capital Reserve funds primarily Utility capital projects within Cluny as defined within the tangible capital asset policy and may be partially funded from current taxation as determined by Council.

- All transfers to and from this reserve shall be done by Council resolution.

- This reserve is intended for use to undertake major capital projects within the Hamlet of Cluny where there is a long-term benefit to the Hamlet as a whole over a period greater than five years. Funds may be used for Engineering/design, land acquisition, and construction costs for utility and related roadway projects only. One-time major repair costs due to a capital failure may be considered for funding.

- This Reserve shall be funded from a flat rate utility capital surcharge, connection fees, and/or donations generated from within Cluny.

- The General Ledger account at Wheatland County for the Cluny Capital Reserve will be G.L. # 4-42-02-4452-00.

- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.6 CLUNY COMMUNITY INFRASTRUCTURE RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Cluny Community Infrastructure Reserve funds capital projects as defined by the tangible capital asset policy, as determined by Council.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use to undertake major capital projects within the Hamlet of Cluny where there is a long-term benefit to the Hamlet as a whole over a period greater than five years. Funds may be used for Engineering/design, construction costs for community halls and other facilities owned by the municipality. Funding will only be provided for up to 50% of the total project costs for the project with other non-County funding sources providing the remaining funding.
- This Reserve shall be funded from donations generated from within the Hamlet of Cluny, consistent with the Donations Policy.
- The General Ledger account at Wheatland County for the Cluny Community Infrastructure Reserve will be G.L. # 4-12-02-4795-00.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.7 COMMUNITY AGGREGATE PAYMENT LEVY RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers' that the property tax mill rate remains stable and predictable over time. By establishing the Community Aggregate Payment Levy Reserve, funding for local roadway infrastructure may be undertaken where detrimental effects of aggregate extraction have been encountered.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use in maintaining local roadway infrastructure within Wheatland County where detrimental effects of aggregate extraction have been encountered. Funds may be used for gravelling, dust control and other roadway related items. Reserve funds may be used for labour, legal, or payroll costs.
- The General Ledger account at Wheatland County for the Community Aggregate Payment Levy Reserve will be G.L. # 4-12-00-4508-00.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve, funds will be derived from the Community Aggregate levy as approved by Council.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.8 COMMUNITY ENHANCEMENT RESERVE Page 1/2
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure) Revised: February 16/21CM – Res. CM-2021-02-61

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Community Enhancement Reserve funds community facilities and/or events recommended by the Community Enhancement Regional Board and approved by Council.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use for enhancement of community infrastructure and/or programs. Funds may be used for major capital projects with at least a 50% commitment of funds from other sources. Funding applications are considered on a regional basis rather than on a divisional boundary basis.
- The General Ledger account at Wheatland County for the Community Enhancement Reserve will be G.L. # 4-71-00-4457-00.
- Sufficient financial assets shall be held by Wheatland County to fund the balance of this reserve.
- Community Enhancement Regional Board (CERB) funding cycle milestones:
 1. December:
 - a. Interim budget approved (CERB Program funds approved),
 - b. Council may choose to provide priorities to the CERB Board,
 2. January:
 - a. Intake of CERB applications,

3. February – April:
 - a. CERB review of funding requests,
4. April:
 - a. Final budget approved (CERB Program funds approved),
5. April – May:
 - a. CERB funding recommendations presented to Council for review and approval,
 - b. Council annual review CERB Terms of Reference for next funding cycle,
6. May - June:
 - a. Approved payments disbursed to eligible recipients.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.9 EMERGENCY PREPAREDNESS RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. By establishing financial reserves, in the event of an emergency, the Emergency Preparedness Reserve may partially fund an emergency event from non-current taxation.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for cleanup or repairs during and following an emergency where costs exceed any current program funding and/or government disaster relief programs announced by the Province. The funds in this Reserve may also be utilized to undertake an emergency exercise or training.
- The General Ledger account at Wheatland County for the Emergency Preparedness Reserve will be G.L. # 4-24-00-4514-00.
- Sufficient financial assets shall be held by Wheatland County to fund the balance of this reserve from taxation.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.10 EQUIPMENT RESERVE <div style="text-align: right;">Page 1/1</div>
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. By establishing the Equipment Reserve may partially fund major equipment purchases from non-current taxation.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use to purchase major equipment valued at greater than \$100,000 each.
- This reserve shall be maintained with a minimum of \$2,000,000 balance at yearend.
- Proceeds from the disposal of existing equipment shall be credited to this reserve.
- The General Ledger account at Wheatland County for the Equipment Reserve will be G.L. # 4-33-00-4482-00.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve, with proceeds derived from taxation and the disposal of existing equipment.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.11 FACILITY INFRASTRUCTURE RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. By establishing this financial reserve, larger infrastructure projects may be at least partially funded from non-current taxation.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve shall fund the capital construction of facility infrastructure, namely the County Office, Public Works Shop, ASB Shop and associated grounds only – including Engineering/design, construction, and property acquisition. Capital construction is defined in the tangible capital asset policy.
- Any proceeds from the disposal of existing facility capital items shall be credited to this reserve.
- The General Ledger account at Wheatland County for the Facility Infrastructure Reserve will be G.L. # 4-71-00-4509-00.
- Sufficient financial assets shall be held by Wheatland County to fund the balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.12 FIRE CAPITAL RESERVE <div style="text-align: right;">Page 1/1</div>
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Fire Capital Reserve is established to assist in the purchase of major fire related equipment purchases.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended to ensure that funds are available for capital costs such as equipment and facility upgrades, and improvements. It may also be used to fund training.
- Funding for the reserve is from the mill rate set by Council annually.
- The General Ledger account at Wheatland County for the Fire Capital Reserve will be G.L. # 4-23-00-4479-00.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve and will generally be derived from taxation.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.13 GLEICHEN CAPITAL RESERVE – UTILITIES Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Gleichen Capital Reserve funds primarily Utility capital projects within Gleichen as defined within the tangible capital asset policy and may be partially funded from current taxation as determined by Council.

- All transfers to and from this reserve shall be done by Council resolution.

- This reserve is intended for use to undertake major capital projects within the Hamlet of Gleichen where there is a long term benefit to the Hamlet as a whole over a period greater than five years. Funds may be used for Engineering/design, land acquisition, and construction costs for utility and related roadway projects only. One time major repair costs due to a capital failure may be considered for funding.

- This Reserve shall be funded from a flat rate utility capital surcharge, connection fees, and/or donations generated from within Gleichen.

- The General Ledger account at Wheatland County for the Gleichen Capital Reserve will be G.L. # 4-41-03-4760-00.

- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.14 GLEICHEN COMMUNITY INFRASTRUCTURE RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Gleichen Community Infrastructure Reserve funds capital projects as defined by the tangible capital asset policy, as determined by Council.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use to undertake major capital projects within the Hamlet of Gleichen where there is a long term benefit to the Hamlet as a whole over a period greater than five years. Funds may be used for Engineering/design, construction costs for community halls and other facilities owned by the municipality. Funding will only be provided for up to 50% of the total project costs for the project with other non-County funding sources providing the remaining funding.
- This Reserve shall be funded from donations generated from within the Hamlet of Gleichen, consistent with the Donations Policy.
- The General Ledger account at Wheatland County for the Gleichen Community Infrastructure Reserve will be G.L. # 4-12-03-4720-00.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.15 INFORMATION SERVICES RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Information Services Reserve will help fund information services requirements in order for the County to remain on the cutting edge of technology.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use to at least partially fund one time emergent information technology improvements or upgrades.
- The General Ledger account at Wheatland County for the Information Services Reserve will be G.L. # 4-12-00-4503-00.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve and will generally be derived from taxation.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.16 LAND DEVELOPMENT RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The land development reserve funds the acquisition of lands for development partially or wholly as determined by Council.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use for purchase of land and the costs associated with the purchase of land, excluding County personnel.
- Funds derived from net proceeds from the disposal of County land(s) shall be credited to this reserve.
- The General Ledger account at Wheatland County for the Land Development Reserve will be G.L. # 4-61-00-4510-00.
- Sufficient financial assets shall be held by Wheatland County to fund the balance of this reserve from taxation and other sources.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.17 LIBRARY RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers' that the property tax mill rate remains stable and predictable over time. By establishing the Library Reserve, funding for community libraries needs may be partially funded from non-current taxation.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use for community libraries within Wheatland County. Funds may be used for major capital projects where costs exceed \$20,000 with at least a 50% commitment of funds from other sources.
- The General Ledger account at Wheatland County for the Library Reserve will be G.L. # 4-74-00-4502-00.
- Sufficient financial assets shall be held by Wheatland County to fund the balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.18 OPERATING CONTINUITY RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers' that the property tax mill rate remains stable and predictable over time. The Operating Continuity Reserve, funds operating programs or projects where funding sources change dramatically year over year, or extra unforeseen operating cost are experienced throughout the year.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use to fund operating programs or projects in order to stabilize the operations of the County in the event of reduced funding or a dramatic increase in costs due to one-time special circumstance.
- The General Ledger account at Wheatland County for the Operating Continuity Reserve will be G.L. # 4-12-00-4507-00.
- This Reserve shall not exceed 6% of the annual operating expenditures for the municipality.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve, from taxation.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.19 PROFESSIONAL DEVELOPMENT RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers' that the property tax mill rate remains stable and predictable over time. By establishing a Professional Development Reserve, Wheatland County can ensure that Council and staff have access to adequate funding in order to develop their skills to the best of their abilities through professional development.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use for Council and staff members to undertake professional development in order to enhance their skills and provide increased in house expertise.
- The General Ledger account at Wheatland County for the Professional Development Reserve will be G.L. # 4-12-00-4515-00.
- Sufficient financial assets shall be held by Wheatland County to fund the balance of this reserve from taxation.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.20 REGIONAL WATER AND WASTEWATER RESERVE <p style="text-align: right;">Page 1/1</p>
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: November 3/15 CM - Res. 15-11-13 Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers' that the property tax mill rate remains stable and predictable over time. By establishing the Regional Water and Wastewater reserve, larger projects may be at least partially funded from non-current taxation.

- All transfers to and from this reserve shall be done by Council resolution.

- This reserve is intended for the use of constructing a regional water and wastewater systems and may be used for any matters related to such a project – including Engineering/design, construction, right of way acquisition, start-up costs, operating costs, and legal fees.

- Funds derived from the disposal of existing water and wastewater capital items shall be credited to this reserve.

- The General Ledger account at Wheatland County for the Regional Water Reserve will be G.L. # 4-41-00-4513-00.

- Sufficient financial assets shall be held by Wheatland County to fund the balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.21 ROSEBUD CAPITAL RESERVE – UTILITIES Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Rosebud Capital Reserve funds primarily Utility capital projects within Rosebud as defined within the tangible capital asset policy and may be partially funded from current taxation as determined by Council.

- All transfers to and from this reserve shall be done by Council resolution.

- This reserve is intended for use to undertake major capital projects within the Hamlet of Rosebud where there is a long term benefit to the Hamlet as a whole over a period greater than five years. Funds may be used for Engineering/design, land acquisition, and construction costs for utility and related roadway projects only. One time major repair costs due to a capital failure may be considered for funding.

- This Reserve shall be funded from a flat rate utility capital surcharge, connection fees, and/or donations generated from within Rosebud.

- The General Ledger account at Wheatland County for the Rosebud Capital Reserve will be G.L. # 4-41-09-4477-00.

- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.22 ROSEBUD COMMUNITY INFRASTRUCTURE RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Rosebud Community Infrastructure Reserve funds capital projects as defined by the tangible capital asset policy, as determined by Council.

- All transfers to and from this reserve shall be done by Council resolution.

- This reserve is intended for use to undertake major capital projects within the Hamlet of Rosebud where there is a long term benefit to the Hamlet as a whole over a period greater than five years. Funds may be used for Engineering/design, construction costs for community halls and other facilities owned by the municipality. Funding will only be provided for up to 50% of the total project costs for the project with other non-County funding sources providing the remaining funding.

- This Reserve shall be funded from donations generated from within the Hamlet of Rosebud, consistent with the Donations Policy.

- The General Ledger account at Wheatland County for the Rosebud Community Infrastructure Reserve will be G.L. # 4-12-09-4487-00.

- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.23 SAFETY RESERVE <div style="text-align: right;">Page 1/1</div>
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Safety Reserve will be used to help fund purchases of safety related equipment and training to ensure our workers are kept as safe as possible.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use to at least partially fund one time emergent safety capital items and training.
- Funding for this reserve will be from the Partners in Injury Reduction refunds and the WCB surplus refunds and general taxation revenue from time to time.
- The General Ledger account at Wheatland County for the Safety Reserve will be G.L. # 4-29-00-4463-00.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve, and will generally be derived from taxation.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.24 SPEARGRASS CAPITAL RESERVE – UTILITIES Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Speargrass Capital Reserve funds primarily Utility capital projects within Speargrass as defined within the tangible capital asset policy and may be partially funded from current taxation as determined by Council.

- All transfers to and from this reserve shall be done by Council resolution.

- This reserve is intended for use to undertake major capital projects within the Speargrass Community where there is a long term benefit to the community as a whole over a period greater than five years. Funds may be used for Engineering/design, land acquisition, and construction costs for utility and related roadway projects only. One time major repair costs due to a capital failure may be considered for funding.

- This Reserve shall be funded from a flat rate utility capital surcharge, connection fees, and/or donations generated from within Speargrass.

- The General Ledger account at Wheatland County for the Speargrass Capital Reserve will be G.L. # 4-41-08-4454-00.

- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.25 STORM DRAINAGE RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. By establishing the Storm Drainage Reserve, funding for urban (hamlet) and rural storm drainage works within Wheatland County may be undertaken using partial funding from non-current taxation.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use for urban (hamlet) and rural Storm Drainage projects within Wheatland County where detrimental effects of current storm drainage have been encountered.
- The General Ledger account at Wheatland County for the Storm Drainage Reserve will be G.L. # 4-40-00-4504-00.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve. Funds shall be obtained through taxation.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.26 TAX STABILIZATION RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Tax Stabilization Reserve will be used to offset any major taxation shifts in any given year due to changes in taxable property and/or legislation changes.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended to ensure stable taxation levels without major adjustment in any given year of the mill rate. It may also be used to fund assessment appeals in excess of the budgeted amount for tax cancellations.
- The General Ledger account at Wheatland County for the Tax Stabilization Reserve will be G.L. # 4-00-00-4456-00.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve and will generally be derived from taxation.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.27 TRANSPORTATION RESERVE - BRIDGE/CULVERTS Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. By establishing the Transportation Reserve – Bridge/Culverts may partially fund bridge/culvert projects from non-current taxation.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use to undertake bridge/culvert projects where there shall be long term benefit to the County as a whole over a period greater than five years. Funds may be used for Engineering/design, land acquisition, and construction costs.
- The General Ledger account at Wheatland County for the Transportation Reserve – Bridge/Culverts will be G.L. # 4-31-00-4505-00.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.28 TRANSPORTATION RESERVE - PAVED ROADWAYS Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: October 1/13 CM – Res. 13-10-25 Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. By establishing the Transportation Reserve – Paved roadways may partially fund roadway projects from non-current taxation.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use to undertake roadway projects where there shall be long term benefit to the County as a whole over a period greater than five years. Funds may be used for Engineering/design, land acquisition, and construction costs.
- This reserve shall be maintained with a minimum of 25% of the total annual capital budget for the municipality.
- The General Ledger account at Wheatland County for the Transportation Reserve – Paved roadways will be G.L. # 4-32-00-4506-00.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.29 TRANSPORTATION RESERVE - UNPAVED ROADWAYS Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: October 1/13 CM – Res. 13-10-29 Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. By establishing the Transportation Reserve – Unpaved roadways may partially fund roadway projects from non-current taxation.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended for use to undertake roadway projects where there shall be long term benefit to the County as a whole over a period greater than five years. Funds may be used for Engineering/design, land acquisition, and construction costs.
- This reserve shall be maintained with a minimum of 25% of the total annual capital budget for the municipality.
- The General Ledger account at Wheatland County for the Transportation Reserve – Unpaved roadways will be G.L. # 4-32-00-4481-00.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.30 WASTE TRANSFER SITES RESERVE Page 1/1
Effective Date: Sept. 3/13 CM – Res. 13-09-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers' that the property tax mill rate remains stable and predictable over time. The Waste Transfer Sites Reserve is established to assist in the potential post closure or major upgrade costs at any transfer within the municipality.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended to ensure that funds are available for post closure or major capital upgrade costs at any of the waste transfer sites within the municipality.
- The General Ledger account at Wheatland County for the Waste Transfer Sites Reserve will be G.L. # 4-43-00-4461-00.
- Sufficient financial assets shall be held by Wheatland County to fund the Balance of this reserve, and will generally be derived from taxation.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.31 WHEATLAND WEST FIRE DEPARTMENT (Strathmore Rural) FIRE CAPITAL RESERVE Page 1/1
Effective Date: March 3, 2015 March 3/15 CM – Res. 15-03-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Wheatland West (Strathmore Rural) Fire Capital Reserve is established to assist with Major Capital purchases.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended to ensure that funds are available for capital items such as apparatus, major equipment and facility upgrades, and improvements.
- Funding for this reserve is by donations from the community and/or allocations made by Council. This includes funds from the initial acquisition of assets from the Strathmore Rural Fire Fighting Association.
- The General Ledger account at Wheatland County for the Wheatland West Fire Department (Strathmore Rural) Fire Capital Reserve will be G.L. # 4-23-00-4517-00.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.32 CARSELAND FIRE DEPARTMENT FIRE CAPITAL RESERVE Page 1/1
Effective Date: March 3, 2015 March 3/15 CM – Res. 15-03-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Carseland Fire Department Fire Capital Reserve is established to assist with Major Capital purchases.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended to ensure that funds are available for capital items such as apparatus, major equipment and facility upgrades, and improvements.
- Funding for this reserve is by donations from the community and/or allocations made by Council. This includes funds from the initial acquisition of assets from the Strathmore Rural Fire Fighting Association.
- The General Ledger account at Wheatland County for the Carseland Fire Department Fire Capital Reserve will be G.L. # 4-23-00-4518-00.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.33 STRATHMORE RURAL FIRE FIGHTING ASSOCIATION RESERVE Page 1/1
Effective Date: March 3, 2015 March 3/15 CM – Res. 15-03-14	Revised: February 7/17 CM – Res. 17-02-18 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers’ that the property tax mill rate remains stable and predictable over time. The Strathmore Rural Fire Fighting Association Reserve is established to assist in the transition towards Wheatland County operation of the Carseland and Strathmore Rural Fire Departments.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended to ensure that funds are available during the transition of services provided by the Strathmore Rural Fire Fighting Association to Wheatland County. Funds from this reserve are available to the Strathmore Rural Fire Fighting Association for expenses incurred up to and including August 19, 2015. Payments are made upon submission of actual invoices and justification for payment and approved by resolution of County Council. Remaining funds in the reserve after the above noted dated shall be moved to the Carseland Fire Department Fire Capital Reserve by motion of Council.
- Funding for this reserve is from Council approval based upon the terms of the Master Transfer Agreement noting terms of the initial acquisition of assets from the Strathmore Rural Fire Fighting Association.
- The General Ledger account at Wheatland County for the Strathmore Rural Fire Fighting Association Reserve will be G.L. # 4-23-00-4519-00.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.34 GLEICHEN FIRE DEPARTMENT FIRE CAPITAL RESERVE Page 1/1
Effective Date: Dec. 18, 2018 CM Res. 18-12-69	Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers' that the property tax mill rate remains stable and predictable over time. The Gleichen Fire Department Fire Capital Reserve is established to assist in the transition towards Wheatland County operation of the Gleichen District Fire Association Fire Department.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended to ensure that funds raised by the Gleichen District Fire Association are available for future Capital use in the Gleichen fire response area as planned for the Gleichen District Fire Association.
- Funding for this reserve is from Council approval based upon the terms of the Master Transfer Agreement noting terms of the initial acquisition of assets from the Gleichen District Fire Association.
- The General Ledger account a Wheatland County for the Gleichen Fire Department Capital Reserve will be G.L. # 4-23-03-4479-00.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.9 – RESERVE POLICIES	2.9.35 LAKES OF MUIRFIELD RESERVE Page 1/1
Effective Date: August 18, 2020 Res. CM-2020-08-31	Revised:

PURPOSE

To establish Policy in regards to Financial Reserves.

Policy Statement: Wheatland County believes that it is in the best interests of the taxpayers' that the property tax mill rate remains stable and predictable over time. The Lakes of Muirfield is established to assist in purchasing, maintenance, and replacement over time.

- All transfers to and from this reserve shall be done by Council resolution.
- This reserve is intended to ensure that funds are available for capital costs such as infrastructure, equipment and facility upgrades, and improvements.
- Transfers into the reserve will include net proceeds from Wheatland County owned lot sales within the Lakes of Muirfield subdivision.
- The General Ledger account a Wheatland County for Lakes of Muirfield Reserve will be G.L. #4-41-11-4600-00.
- Sufficient financial assets shall be held by Wheatland County to fund the balance of this reserve and will generally be derived from taxation.

CORPORATE & FINANCIAL SERVICES POLICY SECTION 2.10 – ACCOUNTS RECEIVABLE	2.10 CANCELLATION & COLLECTIONS Page 1/4
Effective Date: Dec. 10/13 CM – Res. 13-12-24	Revised: September 16/14 CM – Res. 14-09-68 Revised: July 5/16 CM – Res. 16-07-15 Revised: May 5/20 CM – Res. CM-2020-05-27 (Policy Restructure)

PURPOSE

To provide for the effective control, administration and cancellation of accounts receivable.

AUTHORITY

1. Upon reduction of assessment as a result of Section 305 of the Municipal Government Act (MGA), where the appointed Municipal Assessor deems that the current year's assessment has been levied incorrectly, or where that Assessment Review Board or the Municipal Government Board reduces the assessment, taxes payable must also be adjusted:

Authorization: That the Chief Administrative Officer be authorized to cancel the portions of the current year taxes payable as a result of the Assessor making an adjustment based upon Section 305 or an Assessment Review Board decision (MGA-Section 477) or Municipal Government Board decision (MGA-Section 517) assessment change.

2. Upon cancellation of Crown Leases where the leases have been cancelled and the taxes should have been stopped, as identified by the appointed Municipal Assessor:

Authorization: That the Chief Administrative Officer be authorized to cancel the current year taxes.

3. Upon cancellation of tax accounts other than as identified above:

Authorization: That the Council be the only authority to cancel these tax accounts.

4. Upon determination of accounts receivable or utility accounts receivable being uncollectible:

Authorization: That the Chief Administrative Officer be authorized to cancel uncollectible accounts receivable or utility accounts receivable less than \$1,000.00 and that a summary of those accounts cancelled which are greater than \$250.00 be presented to Council.

5. Upon cancellation of unpaid interest charges:

Authorization: That the Chief Administrative Officer be authorized to cancel unpaid interest charges.

6. Fees, charges and payments:

a) Upon determination that fees, charges or payments are subject to refund:

Authorization: That the Chief Administrative Officer be authorized to refund fees, charges, or payments less than \$1,000.00 and that a summary of those refunds which are greater than \$250.00 be presented to Council.

b) Refunds of complaint fees will only be processed for assessment appeals that result in a change or correction as per Alberta Regulation 310/2009 Section 11(2).

7. Where Administration deems that the original invoice and/or penalties have been issued in error:

Authorization: That the Chief Administrative Officer be authorized to cancel the original invoice and/or penalties.

8. Upon determination that payments have been made resulting in a credit on the account:

Authorization: That the Chief Administrative Officer be authorized to refund amounts less than \$1,000.00 and that a summary of those amounts refunded which are greater than \$250.00 be presented to Council.

9. Cancellation of accounts receivable or utility accounts other than as identified above:

Authorization: That the Council be the only authority to cancel these accounts receivable or utility accounts.

10. In the event that a customer wishes to appeal the decision of the Chief Administrative Officer regarding any requested write off of fees or charges, taxes, utilities or other account receivable, they may write to Council to request a review of the decision.

PROCEDURE

1. Administration will provide written documentation indicating the reasons why the account receivable is being cancelled or reduced. Administration will also provide the general ledger account numbers that will be affected.
2. The Chief Administrative Officer will approve the adjustment. It will then be submitted to the Accounts Receivable Clerk, Tax Clerk, or Utilities Clerk for posting.
3. The Chief Administrative Officer will submit to Council any account receivable cancellation or reduction requiring the Council's authorization. Once approved, it will be forwarded to the Accounts Receivable Clerk, Tax Clerk, or Utilities Clerk for posting.
4. The Chief Administrative Officer will provide Council with the cancelled accounts receivable lists as identified in this policy.
5. A list of accounts written off will be maintained by Administration in an attempt to collect those debts.

GENERAL ACCOUNTS RECEIVABLE COLLECTIONS

The following procedure will be followed regarding general accounts receivable:

<u>Date</u>	<u>Action</u>
Current Date	- Invoice mailed.
30 – 59 Days	- Send first notice by regular mail.
60 – 74 Days	- Telephone call.
75 – 89 Days	- Mail demand letter.
90 Days & Over	- All future credit cancelled, small claims started, continued collection through collection agency.

(Note: the above does not apply to utility and tax accounts, the collection of these are regulated by bylaw.)

Action stops when account is paid in full. The Chief Administrative Officer or the General Manager of Corporate and Financial Services will, at all times, be willing to agree to a suitable payment schedule. Circulation to the Chief Administrative Officer and the County General Managers would be required for any accounts over 60 days past due.

FORMS OF PAYMENT

Acceptable forms of payment include cash, cheque, direct debit, internet and electronic funds transfer (EFT).

Visa and Mastercard may be used for all payments with the exception of the following:

- The following items **cannot** be paid by credit card:
 - Taxes,
 - Utilities,
 - Well drilling invoices,
 - Cash in lieu payments,
 - Refundable deposits,
 - Offsite levies.
 - Accounts Receivable over \$10,000.00