

# WHEATLAND COUNTY CORPORATE AND FINANCIAL SERVICES POLICIES

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<b>CORPORATE &amp; FINANCIAL SERVICES POLICY SECTION 2</b>	<b>2.1. PROCUREMENT POLICY</b>  Page 1/14
Effective Date: September 3/13 CM Res.13-09-17	Revised: May 5/20 CM Res. 2020-05-27 Revised: July 7/20 CM Res. 2020-07-29 Revised: June 20/23 CM Res. 2023-06-60

**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 or sole source procurement; however, documentation must still be gathered on why the single or sole 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.

**“Cooperative Purchasing”** refers to the process of aggregating purchases for a large group of customers with similar buying needs. (i.e. Canoe Procurement through RMA and Sourcewell)

**“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, recycled 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.

**“Sole Source”** refers to procurement from one vendor to provide services or to provide goods or services in respect of construction.

## **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.

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 and Wheatland County's Contractor Pre-Qualification: Health, Safety, and Information Security Vendor Package.

**Pre-Qualification:** Where safety or information security liabilities exist, all applications for work for, or on behalf of, Wheatland County will be required to complete Wheatland County's Contractor Pre-Qualification Health, Safety, and Information Security Vendor Package prior to awarding. Contractors should meet the minimum requirements set out in the Contractor Pre-Qualification Package to be awarded the contract. Small and/or local contractors may not have the resources available to meet all qualifications within the Health, Safety, and Information Security Vendor Package and can be considered on a case-by-case basis pending they still hold active WCB coverage and general liability insurance.

**Information Technology:** Contracts for software, applications, SaaS (Software as a Service) solutions, PaaS (Platform as a Service) solutions, (CoTs) Commercial Off-the-shelf software and subscriptions or custom developed solutions and/or data services where storage or transformation of data applies to the service, must have data ownership clauses that ensure Wheatland County is the owner and able to retrieve and retain their data in an accepted machine-readable format with a clearly defined data model schema.

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 2022-19

### 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 \$10,000) 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 (>\$10,000 up to \$30,000) 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 (>\$30,000 up to \$75,000 for Goods and/or Services) and (>\$30,000 up to \$200,000 for Construction) 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 and/or 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 (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 and CAO 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.

#### **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.

## **REFERENCES**

- Wheatland County Contractor Pre-Qualification: Health, Safety, and Information Security Vendor Package

## **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**

<b>Dollar Value (excluding taxes, duty, or shipping)</b>	<b>Minimum Requirements</b>	<b>Approval Authority</b>
Up to \$10,000	Quotes / single source	Managers
>\$10,000 up to \$30,000	Two written quotes requested	Managers
>\$30,000 up to \$75,000 Goods and Services	Three written quotes requested	Managers
>\$30,000 up to \$200,000 Construction		
>\$75,000 Goods and Services	RFx	General Managers
>\$200,000 Construction	RFx	General Managers & CAO

## **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 or obtained from only one supplier (i.e. sole or single sourcing)
- Cooperative Purchasing

## **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 paycheck; 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 paycheck, 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.*

<b>CORPORATE &amp; FINANCIAL SERVICES POLICY SECTION 2.1 – PROCUREMENT POLICY</b>	<b>2.1.1. PERFORMANCE MANAGEMENT FOR CONTRACTED SERVICES</b> 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"><b>Wheatland County Contracted Service Performance Evaluation</b> <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
<b>Scheduling</b>	Project was completed according to agreed-upon schedule with no significant or avoidable delays.	
<b>Budget</b>	Project was completed within agreed-upon budget with no unforeseen or unplanned costs.	
<b>Safety</b>	Contracted service provider upheld Wheatland County's safety standards through-out the duration of the project or service without incident.	

<b>Quality of Product</b>	The quality of the product or service provided met the expectations agreed-upon at contract initiation.	
<b>Communication</b>	Contracted service maintained contact with Wheatland County as necessary and was available and responsive to requests and inquiries.	
<b>Overall Project or Service</b>	<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?

Yes

No

**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 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 them with an updated copy of this form.*

**ADDENDUM TO 2.1.1. PERFORMANCE MANAGEMENT FOR CONTRACTED SERVICES**

**SCHEDULE B – COMPLEX PROJECT PERFORMANCE EVALUATION FORM**

<b>Wheatland County Contracted Service Performance Evaluation</b> <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	
<b>Section A. Contract Performance</b>	Below Expectations	Meets Expectations	Above Expectations
<b>Scheduling:</b> 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><b>Budget:</b> 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><b>Adaptability:</b> 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><b>Final Product or Service Quality:</b> 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><b>Section B. Work Performance</b></p>	<p>Below Expectations</p>	<p>Meets Expectations</p>	<p>Above Expectations</p>
<p><b>Quality of Day-to-Day Work:</b> 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><b>Communication:</b> 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><b>Knowledge:</b> 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><b>Time Management:</b> 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><b>Section C. Personnel Performance</b></p>	<p>Below Expectations</p>	<p>Meets Expectations</p>	<p>Above Expectations</p>
<p><b>Safety:</b> 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><b>Attitude:</b> 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><b>Responsibility:</b> 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><b>Leadership:</b> 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><b>Reliability:</b> 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><b>Overall Project or Service Summary</b></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.*

<b>CORPORATE &amp; FINANCIAL SERVICES POLICY SECTION 2.2 – TANGIBLE CAPITAL ASSETS</b>	<b>2.2 TANGIBLE CAPITAL ASSETS</b> <span style="float: right;">Page 1/7</span>
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:

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

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
Fire Equipment		-	Years	5	
Fire Apparatus		-	Years	15	
Fueling Stations		-	Years	15	
Heavy Construction		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
		PW Winch Truck		Years	10
	Trailer	Boat Trailer		Years	15
		Flat Deck		Years	15
		Tandem		Years	15
		Utility		Years	15
		Tridem		Years	15
Van	-	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.

<b>CORPORATE &amp; FINANCIAL SERVICES POLICY SECTION 2.3 - DISPOSALS</b>	<b>2.3.1 FIXED ASSETS</b> <span style="float: right;">Page 1/1</span>
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.

<b>CORPORATE &amp; FINANCIAL SERVICES POLICY SECTION 2.3 - DISPOSALS</b>	<b>2.3.2 USED SUPPLIES &amp; MATERIALS</b> 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.

<b>CORPORATE &amp; FINANCIAL SERVICES POLICY SECTION 2.4 – RISK CONTROL</b>	<b>2.4.1 POLICY STATEMENT</b> <span style="float: right;">Page 1/1</span>
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.

<b>CORPORATE &amp; FINANCIAL SERVICES POLICY SECTION 2.4 – RISK CONTROL</b>	<b>2.4.2 TERMS OF REFERENCE</b> <span style="float: right;">Page 1/2</span>
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.

<b>CORPORATE &amp; FINANCIAL SERVICES POLICY SECTION 2.5 – INVESTMENT POLICY</b>	<b>2.5 INVESTMENTS</b> <span style="float: right;">Page 1/4</span>
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:

<b>Schedule I: Approved Investments - Short-Term Portfolio</b>				
Investment Description	Approved Institution Limit at Investment Date	Total Portfolio Limit	Credit Rating Agency	Maximum Term of Maturity
<b>Government:</b>				
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
<b>Financial Institutions</b>				
Securities issued or guaranteed by a bank, treasury branch, credit union or trust corporation	Unlimited	Unlimited	R-1 (L)	18 months
<b>Other Institutions:</b>				
School Divisions & Districts	20%	75%	R-1 (L)	18 months
Hospital Districts & Health Regions	20%	75%	R-1 (L)	18 months
<b>Schedule II: Approved Investments - Long-Term Portfolio</b>				
Investment Description	Approved Institution Limit at Investment Date	Total Portfolio Limit	Credit Rating Agency	Maximum Term of Maturity
<b>Government:</b>				
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
<b>Financial Institutions</b>				
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
<b>Other Institutions:</b>				
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**

<b>CORPORATE &amp; FINANCIAL SERVICES POLICY SECTION 2.6 – HISTORIC RESOURCE DESIGNATION</b>	<b>2.6 HISTORIC RESOURCE DESIGNATION</b> 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

<b>CORPORATE &amp; FINANCIAL SERVICES POLICY SECTION 2.7 – COUNTY VEHICLE &amp; EQUIPMENT REPLACEMENT</b>	<b>2.7 COUNTY VEHICLE &amp; EQUIPMENT REPLACEMENT</b> <span style="float: right;">Page 12</span>
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.

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Effective Date: May 7, 2013 (Res. 13-05-28)	Revised: May 5/20 (Res. CM-2020-05-27) March 1/22 (Res. CM-2022-03-18)

**PURPOSE**

To set criteria for donations to, and received by, Wheatland County. This document will act to guide Council and Administration to manage donations in a way that is in the best interest of Wheatland County, as well as being in line with relevant tax receipting rules and regulations.

This policy provides authority and guidance for Administration to collect and track donations on behalf of Wheatland County, and issue charitable donation receipts.

**POLICY**

This policy supports the County’s commitment to meet the requirements for issuing donation receipts according to the Canada Revenue Agency (CRA). Compliance entails the determination of qualifying donations, as well as adequate record keeping of issued donation receipts, and giving access to such records to the CRA. Failure to comply may result in a suspension of receipting privileges or Qualified Donee status.

**DEFINITIONS**

**“Fair Market Value”** is usually the highest dollar value you can get for your property in an open and unrestricted market and between a willing buyer and a willing seller who are knowledgeable, informed, and acting independently of each other.

**“Advantage”** as defined by the CRA, is the total value, at the time the gift is made, of all property, services, compensation, or other benefits that a person is entitled to receive in relation to the gift. The advantage may be conditional or receivable in the future, either by the donor or a person or partnership not dealing at arm’s length with the donor.

**“Qualified Donee”** is an organization that can issue official donation receipts for gifts it receives from individuals and corporations. It can also receive gifts from registered charities.

**RESPONSIBILITIES**

**i. Administration**

The Chief Administrative Officer or General Manager of Corporate and Financial Services is responsible for overseeing and signing all tax receipts. Administration will ensure that processes set in place regarding the donation process (i.e., cash

disbursements, tax receipting, etc.) adhere to this policy and are consistent with the CRA guidelines.

**ii. Funding External Entities**

In order to qualify for a tax receipt any funds or assets that flow through to a separate organization or entity must meet the following criteria:

1. The County retains effective control and supervision of the assets with proper accountability in how assets are being utilized. 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.
2. Resources provided are for County activities and initiatives.

If the donation does not fulfill the above criteria, Council will only provide receipts for flow through donations which are made to organizations that are a registered and Qualified Donee with the CRA.

**iii. Donation Receipts**

1. Charitable donation receipts will not be issued for volunteer help, services, gifts of materials, supplies, or equipment.
2. Tax deductible receipts shall include all details as directed by the CRA.
3. For efficiency of administration, tax receipts will be issued on an annual basis for cumulative donations received within the calendar year.
4. 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.
5. Wheatland County will issue a replacement for an official tax-deductible receipt that is lost or spoiled. This will be done within the proper CRA guidelines. The replacement receipt must include a notation confirming it as a replacement for the lost or spoiled receipt number (serial number of original receipt).
6. Tax-deductible receipts are prepared in duplicate with the original forwarded directly to the donor, and a copy kept on file.

**iv. Gifts of Property**



In a situation where a donor desires to donate property (i.e., land or structures) to the County, the donations will be reviewed by Council before acceptance. The following information will be considered before acceptance of any donation of property:

1. Description on the asset being donated.
2. Value of any Advantage that may ensue for the donor.
3. Independent appraisal showing the fair market value of the asset(s) being donated. This is a requirement which, if accepted, will be the tax receipt value provided to the donor.
4. Details regarding the appraiser (name, address, date completed).
5. Assessment of any possible liability or operating costs that may be incurred by accepting ownership. This will be provided to Council in order to provide a wholistic summary of the property and how it may benefit or cost the County.

Council may elect to accept or decline a donation for reasons beyond the scope of the above, recognizing that points 1 to 4 are a requirement for issuing a legitimate tax receipt.

**v. Restrictions**

1. Wheatland County will not refund donations after the funds have been deposited and a receipt issued.

**vi. Confidentiality of Information**

All information pertaining to donors and donations received by the County are considered confidential. Charitable giving is normally a personal and sensitive issue. To ensure the privacy of donor information, it is necessary to control access to donor and donation information. The Corporate and Financial Services Department will confidentially maintain records on all donors and donations received by the County. A donor may request that his/her gift and/or all information pertaining to that gift remain anonymous.

**REFERENCES**

Canada Revenue Agency:

- CRA Guidance CG-004, Using an intermediary to carry out a charity's activities within Canada
- Income Tax Act, section 230(2)

- P113 Gifts and Income Tax
- IT-288 Gifts of Capital Properties to a Charity and Others

**DOCUMENT OWNER**

Chief Administrative Officer

<b>CORPORATE &amp; FINANCIAL SERVICES POLICY SECTION 2.9 – FINANCIAL RESERVES</b>	<b>2.9 FINANCIAL RESERVES</b> <div style="text-align: right;">Page 1/4</div>
Effective Date: Full Policy Review, Oct. 15/19 CM Res.19-10-47 (Note: Effective Jan. 1, 2020)	Revised: Sept 19/23 Res. CM-2023-09-51

**PURPOSE**

This Policy formalizes a framework for allocating Wheatland County financial resources into designated Restricted Reserves and to define how they are created, amended, closed, and administered.

Restricted Reserves are recognized as necessary and prudent for the long-term financial sustainability of the County. The County designates funds to meet future operating and capital obligations and to provide financial flexibility.

**DEFINITIONS**

**“Accumulated Surplus”** means the total of all net assets that are owned or accrued to the County, as presented on the Consolidated Statement of Financial Position.

**“Administration”** means the Chief Administrative Officer or those that have been delegated to administer and follow the policy.

**“Consolidated Financial Statements”** means the annual financial statements that are provided by the County to the public, which have been reviewed and approved by external auditors.

**“Consolidated Statement of Financial Position”** means the financial statement that presents a total balance of assets and liabilities that are accrued to the County as at a given reporting date.

**“County”** means  
Wheatland County.

**“Restricted Reserves”** means a portion of funds or economic value that are designated with a specific purpose or intent.

**POLICY**

Through this Policy, Council directs County Administration to create and maintain Restricted Reserves within the guidelines as set out in Schedule A – Financial Reserves List as well principles noted below.

## a) CATEGORIZATION

Restricted Reserves will be categorized for the purposes of at least one of the following:

- (i) Operating – Funds set aside to maintain ongoing operations or programs.
- (ii) Capital – Funds set aside for expenditures on capital costs such as infrastructure, land, and improvements.
- (iii) Special Purpose – These programs may fall under either capital or operational depending on the specific circumstances. An example of this may be a contingency or emergency reserve.

## (b) FUNDING SOURCES

The balances for Restricted Reserves may be funded from a variety of sources. The methods described below are generally the most common sources of funding.

- (i) Transfers – Transfers of funds to and from Restricted Reserves accounts may be made in a given fiscal year based on Council approval. Transfers will be set in a logical and prudent manner which considers:
  - a. Long-term financial or asset management plans.
  - b. Optimal or target balance as noted in Schedule A – Financial Reserves List.
  - c. Specific Council resolutions or directives.
  - d. Restricted Reserves which have specified or unique funding directives. For example, utility service charges or rates that are designated for future utility infrastructure in each hamlet or community.
- (ii) Interest Earned – Restricted Reserves are supported by cash balances in bank or investment accounts. Each fiscal year Council approves an operating budget in which it directs a value of interest earnings to attribute and transfer to the Restricted Reserves. The method of applying interest to individual Restricted Reserves is to prorate the interest based on the balances across all accounts.

## (c) GENERAL PRINCIPLES

- (i) In the normal course of financial planning all Restricted Reserves, as listed in Schedule A, will be held in a positive or zero balance. Exceptions may be made by Council resolution, which must include a specific plan for returning the balance to zero or positive.
- (ii) All Restricted Reserves noted in Schedule A must, at minimum, note the following:

- a. The categorization of the reserve as listed in section (a) above.
  - b. The name of the reserve.
  - c. The purpose of the reserve.
  - d. The primary method or source of funding the reserve. Funding may come from sources other than those described in Schedule A, subject to Council approval.
- (iii) Any restrictions and other criteria noted in Schedule A for a given Restricted Reserve are a requirement of how the funds within that specific reserve are treated.
- (iv) Approval for all expenditures or transfers to/from Restricted Reserves is required in the form of at least one of the following:
- a. Council approved operating or capital budget.
  - b. Specific approval via Council resolution.
  - c. Direction from the reserve policy that describes how a specific type of transaction is to be treated.
- (v) The balance of all Restricted Reserves must not surpass 90% of the total cash balances (including cash, cash equivalents, and investments). The intent is to ensure that Restricted Reserves are relatively liquid and available for their intended use. This also ensures some cash is maintained for unrestricted purposes to fund unexpected items or the current year's operational costs.

A calculation will be done annually at year-end after all interest, budgeted transfers and resolution driven changes are completed to ensure the reserves are within the desired range. If total Restricted Reserves surpass the 90% threshold this will be considered when revising the next years' budget plan for transfers to/from Restricted Reserves.

#### (d) LEGISLATION

The Municipal Government Act (MGA) does not set out any requirements or restrictions in how a municipality manages reserves. However, it is recognized as a best practice to set aside funds for contingencies and future planning.

#### **ADMINISTRATION**

Council approval is required to enact a Restricted Reserve structural change (closing, creating, or amending). Recommendations for changes will include the following information to assist Council in decision making:

- (i) Closing a Restricted Reserve
  - a. Justification for closing.
  - b. Where to transfer the balance of remaining funds (if applicable).

- (ii) Amending
  - a. Justification for amendment.
  - b. Details regarding relevant changes to any criteria such as funding sources, restrictions, etc.
  - c. Details regarding fund balance transfers (if applicable) that may be part of the proposed amendment.
  
- (iii) Creating a new Restricted Reserve
  - a. Justification for new fund.
  - b. Name and purpose.
  - c. Categorization (operating, capital, special purpose).
  - d. List of funding sources to be used along with any other restrictions or criteria to be followed (i.e., target minimum or maximum balances).

## **RESPONSIBILITIES**

### **REPORTING**

The annual audited Consolidated Financial Statements report on the balances of the Restricted Reserves as part of the Accumulated Surplus on the Consolidated Statement of Financial Position. The balance of all active and approved Restricted Reserve funds will be reported in the “notes” section of the audited Consolidated Financial Statements.

## **REFERENCES**

Reserves Policy 2.9 - Schedule A – Financial Reserves List

## **DOCUMENT OWNER**

Chief Administrative Officer

**Reserves Policy 2.9 - Schedule A - Financial Reserves List**

**Categorization  
(Capital/Operating/Special**

<b>Line #</b>	<b>Purpose)</b>	<b>Reserve</b>	<b>Purpose</b>	<b>Funding</b>	<b>Restrictions and Other</b>
1	Capital	Agricultural Services Board	This reserve is intended to ensure that funds are available for capital costs such as equipment, facility upgrades, and improvements.	Property tax revenue	To fund capital items that have direct benefit or use by the Agricultural Services Board program.
2	Special Purpose	Brownfield Reclamation	Used to fund cleanup and reclamation of County owned Brownfield sites.	Sale proceeds of current Brownfield land	
3	Capital	Capital Continuity	Funding one-time emergent capital projects, that require additional funds in excess of the approved budget. Contingency may be required 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.	Property tax revenue	Reserve maximum shall not exceed 0.5% of the total accumulated amortization number for all tangible capital assets. This figure shall utilize the last approved audited financial statement from the Schedule of Tangible Capital Assets for the County.
4	Capital	Utilities - Carseland	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.	Flat rate utility capital surcharges from utility accounts, connection fees, and donations from within the Hamlet.	Funds may be used for engineering/design, land acquisition, and construction costs for utility and related roadway projects. One-time major repair costs due to a capital failure may be considered for funding.
5	Capital	Utilities - Cluny	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.	Flat rate utility capital surcharges from utility accounts, connection fees, and donations from within the Hamlet.	Funds may be used for engineering/design, land acquisition, and construction costs for utility and related roadway projects. One-time major repair costs due to a capital failure may be considered for funding.
6	Capital	Utilities - Muirfield	For use to undertake major capital projects within the Lakes of Muirfield community where there is a long-term benefit to the community, over a period greater than five years.	Flat rate utility capital surcharges from utility accounts, connection fees, and donations from within the community.	Funds may be used for engineering/design, land acquisition, and construction costs for utility and related roadway projects. One-time major repair costs due to a capital failure may be considered for funding.
7	Capital	Cluny Community Infrastructure	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.	Donations from within the Hamlet	Funds may be used for engineering/design and construction costs for community halls and other facilities owned by the County. 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.
8	Special Purpose	Community Aggregate Payment Levy	For use in maintaining local roadway infrastructure within Wheatland County where detrimental effects of aggregate extraction have been encountered.	Community Aggregate Levy payments	Funds may be used for gravelling, dust control and other roadway related items. Reserve funds may be used for labour, legal, or payroll costs.  Funds received are tracked internally by the region that they were received (i.e. County Division #) and are to remain for projects located in the same geographic area as originally collected.

**Reserves Policy 2.9 - Schedule A - Financial Reserves List**

Categorization (Capital/Operating/Special)		Reserve	Purpose	Funding	Restrictions and Other
Line #	Purpose				
9	Special Purpose	Community Enhancement	<p>This reserve is intended for use for enhancement of community infrastructure and/or programs. The Community Enhancement Regional Board (CERB) administers the funding decisions for projects in this program. The annual funding cycle shall normally proceed as follows:</p> <ol style="list-style-type: none"> <li>1. December:                             <ol style="list-style-type: none"> <li>a. Interim budget approved by Council (CERB Program funds approved), b. Council may choose to provide priorities to the CERB Board,</li> </ol> </li> <li>2. January:                             <ol style="list-style-type: none"> <li>a. Intake of CERB applications,</li> </ol> </li> <li>3. February – April:                             <ol style="list-style-type: none"> <li>a. CERB review of funding requests,</li> </ol> </li> <li>4. April:                             <ol style="list-style-type: none"> <li>a. Final budget approved (CERB Program funds approved),</li> </ol> </li> <li>5. April – May:                             <ol style="list-style-type: none"> <li>a. CERB funding recommendations presented to Council for review and approval,</li> <li>b. Council annual review CERB Terms of Reference for next funding cycle,</li> </ol> </li> <li>6. May - June:                             <ol style="list-style-type: none"> <li>a. Approved payments disbursed to eligible recipients.</li> </ol> </li> </ol>	The Community Enhancement Regional Board (CERB) receives funding through the annual operating budget as approved by Council. Unused funding in any given year is set into this reserve to be used later.	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.
10	Special Purpose	Emergency Preparedness	For cleanup or repairs during and following an emergency where costs exceed any current program funding and/or government disaster relief programs provided by the Provincial or Federal government.	Property tax revenue	<p>Reserve optimal balance target set as 0.5% of the average operating budget (total expenses) for the prior three years.</p> <p>The funds in this Reserve may also be utilized to undertake an emergency exercise or training including training for emergency services volunteers and staff.</p>
11	Capital	Fleet Vehicles and Equipment	For purchasing vehicles and related equipment that assist in the overall function of programs undertaken by the County fleet.	Property tax revenue and any net proceeds from disposed vehicles or equipment.	<p>Reserve shall maintain a minimum balance of \$2,000,000 at the fiscal year-end.</p> <p>Proceeds from disposal of current equipment must be credited to this reserve.</p>
12	Capital	Municipal Facility Infrastructure	For 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.	Property tax revenue and any net proceeds from disposed vehicles or equipment.	Proceeds from disposal of existing facility capital items are to be credited to this account.



**Reserves Policy 2.9 - Schedule A - Financial Reserves List**

**Categorization  
(Capital/Operating/Special**

<b>Line #</b>	<b>Purpose)</b>	<b>Reserve</b>	<b>Purpose</b>	<b>Funding</b>	<b>Restrictions and Other</b>
13	Capital	Fire Capital	To ensure that funds are available for capital costs such as equipment, facility upgrades, and improvements.	Annual funding for the reserve is from property tax revenue with the value determined from the Fire Association Funding Policy (Large Capital and Building Funding sections of Policy 4.2.1)	
14	Capital	Utilities - Gleichen	For use to undertake major capital projects within the Hamlet of Gleichen where there is long-term benefit to the Hamlet as a whole over a period greater than five years.	Flat rate utility capital surcharges from utility accounts, connection fees, and donations from within the Hamlet.	Funds may be used for engineering/design, land acquisition, and construction costs for utility and related roadway projects. One-time major repair costs due to a capital failure may be considered for funding.
15	Capital	Gleichen Community Infrastructure	For use to undertake major capital projects within the Hamlet of Gleichen where there is long-term benefit to the Hamlet as a whole over a period greater than five years.	Donations from within the Hamlet	Funds may be used for engineering/design and construction costs for community halls and other facilities owned by the County. 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.
16	Special Purpose	Information Services	To fund emergent information technology improvements or upgrades. Not restrictive to software but can also include funding of hardware or other IT related expenditures.	Property tax revenue	
17	Capital	Land Development	Reserve is intended to fund the acquisition of lands for development.	Net proceeds from disposal of County land is credited to reserve (excluding Brownfields as described in the Brownfield Reclamation reserve).	Use for purchase of land and the costs associated with the purchase of land, excluding County personnel.  Brownfield land dispositions and purchases are to be set to the Brownfield Reclamation reserve.
18	Capital/Operating	Library	For use for community libraries within Wheatland County. Funds are generally contributed towards operational expenses incurred by applicable libraries however they may be used for capital projects where costs exceed \$20,000 with at least a 50% commitment of funds from other sources.	Property tax revenue; a set proportion or value set aside via the Community Enhancement Regional Board (CERB) process goes through the annual operating budget as approved by Council. Unused funding related to the library is set aside in the Library Reserve. Refer to Recreation Policy 14.5 for Library Funding for criteria on how the Community Enhancement Tax Levy is calculated and allocated.	Refer to Recreation Policy 14.5 for Library Funding

**Reserves Policy 2.9 - Schedule A - Financial Reserves List**

Categorization (Capital/Operating/Special)		Reserve	Purpose	Funding	Restrictions and Other
Line #	Purpose				
19	Operating	Operating Continuity	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.	Property tax revenue	Reserve maximum shall not exceed 6% of the annual operating budgeted expenditures (excluding amortization) for the County.  In a year where budgeted expenditures are significantly reduced due to extenuating circumstances the balance need not be reduced.
20	Capital	Utilities - Rosebud	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.	Flat rate utility capital surcharges from utility accounts, connection fees, and donations from within the Hamlet.	Funds may be used for engineering/design, land acquisition, and construction costs for utility and related roadway projects. One-time major repair costs due to a capital failure may be considered for funding.
21	Capital	Rosebud Community Infrastructure	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.	Donations from within the Hamlet	Funds may be used for engineering/design and construction costs for community halls and other facilities owned by the County. 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.
22	Capital/Operating	Safety Initiative	To fund one-time emergent safety capital items and training.	Funding for this reserve may be from the Partners in Injury Reduction refunds and the WCB surplus refunds and general taxation revenue from time to time.	Reserve maximum shall not exceed \$100,000. Fund balances generated in excess of this will be transferred to the Operating Continuity reserve.
23	Capital	Utilities - Speargrass	For use to undertake major capital projects within Speargrass where there is a long-term benefit to the community as a whole over a period greater than five years.	Flat rate utility capital surcharges from utility accounts, connection fees, and donations from within Speargrass.	Funds may be used for engineering/design, land acquisition, and construction costs for utility and related roadway projects. One-time major repair costs due to a capital failure may be considered for funding.
24	Capital	Storm Drainage	Intended for use for urban (hamlet) and rural Storm Drainage projects within Wheatland County.	Property tax revenue	

**Reserves Policy 2.9 - Schedule A - Financial Reserves List**

Categorization (Capital/Operating/Special)					
Line #	Purpose	Reserve	Purpose	Funding	Restrictions and Other
25	Special Purpose	Tax Stabilization	To ensure stable taxation levels without major adjustment of the mill rate in any given year.	Property tax revenue	The intent of this reserve is to fund potential shortfalls that are tax revenue related. An example is where assessment appeals are in excess of the budgeted amount for tax cancellations or if a significant uncollectible tax value becomes realized beyond the current allowance for uncollected accounts.  The stabilization reserve acts as an emergency/contingency fund and therefore should have a minimum balance of 2% of the average net budgeted property tax (municipal or County portion of taxes) from the prior three completed financial years.
26	Capital	Transportation - Bridges and Culverts	To undertake bridge/culvert projects where there is 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.	Property tax revenue	
27	Capital	Transportation - Paved Roadways	To undertake roadway projects where there is 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.	Property tax revenue	This reserve shall be maintained with a minimum of 25% of the total annual capital budget for the municipality (based on a the prior three year average).
28	Capital	Transportation - Unpaved Roadways	To undertake roadway projects where there is 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.	Property tax revenue	This reserve shall be maintained with a minimum of 25% of the total annual capital budget for the municipality (based on a the prior three year average).
29	Capital	Waste Transfer Site	For post-closure or infrastructure costs at any of the County waste transfer sites.	Property tax revenue	
30	Capital	Wheatland West Fire	To ensure that funds are available for capital items such as apparatus, major equipment, facility upgrades, and improvements.	Donations or funding as specified by Council.	Originating funding for reserve includes acquired assets from the dissolved Strathmore Rural Fire Association.
31	Capital	Lakes of Muirfield	To ensure that funds are available for capital costs such as infrastructure, equipment and facility upgrades, and improvements.	Net proceeds from County owned lot sales within the Lakes of Muirfield subdivision. May include other funding sources upon Council direction.	
32	Capital	Recreation	To ensure that funds are available for capital costs such as equipment, facility upgrades, and improvements.	Property tax revenue	

**Reserves Policy 2.9 - Schedule A - Financial Reserves List**

Categorization (Capital/Operating/Special Purpose)		Reserve	Purpose	Funding	Restrictions and Other
33	Special Purpose	Cenotaph	There was a fundraising initiative prior to 2007 to repair restore cemetery monuments. The residual left over was placed in this reserve intended to fund repairs for future Cenotaph/monuments.	Donations from within the Community	To be used for replacement or repairs of community cemetery monuments.
34	Capital	Standard Community Infrastructure	For use to undertake major capital projects within the Village of Standard where there is a long-term benefit to the community as a whole over a period greater than five years.	Donations from within the Community	Funds may be used for engineering/design and construction costs for community halls and other facilities owned by the County. 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.
35	Special Purpose	Gravel Reclamation	Reclamation reserve is required by Alberta Environment and Parks (AEP). Having a reserve allows the County to avoid paying reclamation security deposits up front for new or existing gravel pits.	Property tax revenue	
36	Special Purpose	School Reserve - Cash in Lieu	Criteria is linked to policy 7.2 Municipal Reserves and 7.2.1 Allocation of Municipal Reserves & Cash-in-Lieu.	Specified Municipal Reserve income as shown in the Planning - Subdivision and Endorsement section of the Wheatland County Master Schedule of Fees.	
37	Special Purpose	Parks Reserve - Cash in Lieu	Criteria is linked to policy 7.2 Municipal Reserves and 7.2.1 Allocation of Municipal Reserves & Cash-in-Lieu.	Specified Municipal Reserve income as shown in the Planning - Subdivision and Endorsement section of the Wheatland County Master Schedule of Fees.	

<b>CORPORATE &amp; FINANCIAL SERVICES POLICY SECTION 2.10 – ACCOUNTS RECEIVABLE</b>	<b>2.10 CANCELLATION &amp; COLLECTIONS</b> 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