

STATUTORY DECLARATION

CANADA) In the Matter of an Arbitration before
) Arbitrator Deborah Howes, between the
PROVINCE OF ALBERTA) Town of Whitecourt and Woodlands
) County regarding an Intermunicipal
TO WIT:) Collaboration Framework

I Judy Barney, of the Town of Whitecourt, DO SOLEMNLY DECLARE THAT:

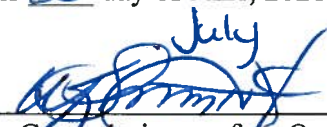
1. I am the Director of Corporate Services, employed by the Town of Whitecourt.
2. Attached as **Exhibit A** is my sworn statement of rebuttal evidence with respect to evidence submitted by Woodlands County, for use in the arbitration between the Town of Whitecourt and Woodlands County regarding an Intermunicipal Collaboration Framework between those parties. I solemnly declare that, to the best of my knowledge, the information contained in Exhibit A is true and accurate.

I MAKE this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

DECLARED before me
at Whitecourt,
in the Province of Alberta
this 30 day of ~~June~~ ^{July}, 2021



Judy Barney



A Commissioner for Oaths in and for
Alberta

W.K. Grimstad-Davidson
Commissioner for Oaths - Alberta
Expiry Date: April 18, 2023

Affidavit of Judy Barney
sworn before me this 30 day of
July A.D. 2021
[Signature]
A Commissioner for Oaths in and for
the Province of Alberta

W.K. Grimstad-Davidson
Commissioner for Oaths - Alberta
Expiry Date: April 18, 2023

1. The following is rebuttal evidence of the Town responding to the Witness Statement of Gordon Frank, dated June 30, 2021 (314 pages).

A. Amounts Payable by Town Under Past Cost-Sharing Agreements

2. In paragraph 8(c) of Mr. Frank's witness statement (page 00005), Mr. Frank states that "amounts payable by the Town to the County, but for 'joint economic development', were fixed indefinitely in Schedule C." In paragraph 21 (page 00007), Mr. Frank repeats that the amounts shown in Schedule C of the 2013 Cost Share Agreement remained fixed at \$52,000 per year. That is not the case.
3. With respect to the payment to the Agricultural Society, the Town agreed in 2010 to increase its contribution to \$22,000 per year, which represents an increase of 83%.
4. Further, in 2014, the County requested that the Town contribute \$10,000 per year to Hard Luck Canyon, and the Town has contributed that amount each year since then.
5. The sample Cost Share Statement included at Tab 36 of Mr. Frank's witness statement reflects these increased contributions (pages 00306 – 00307).

B. Amounts Payable by County to Town under Past Cost-Sharing and Revenue Agreements

6. In paragraph 20 of his witness statement (page 00007), Mr. Frank states "[a]mounts payable from County to Town under the Cost Sharing Agreement increased substantively between 2008 and 2020." He appends a spreadsheet at Tab 16 (page 00284) which provides a high-level summary of payments made by the County pertaining to cost sharing during this period.
7. The spreadsheet at Tab 16 of Mr. Frank's witness statement exaggerates the year-over-year changes to cost share amounts for three reasons:
 - a. The numbers reported in the spreadsheet appear to be based on cash payments, and not the amounts billed for several years;
 - b. The numbers reported include one-time capital contributions to equipment and infrastructure associated with shared services (which were approved through the Joint Liaison Committee outside of the operating cost share agreement); and
 - c. Linear and tax revenue sharing payments can vary from year to year based on tax levies and eligible projects.
8. One-time capital costs to purchase and construct new infrastructure and equipment, and to conduct significant maintenance beyond regular maintenance, can increase the amount to be cost shared in different years. Any capital costs that required cost sharing were first

submitted to the Joint Liaison Committee for discussion and approval. Attached at **Appendix 1: Woodlands County Cost Share for the period 2008 to 2019** is a spreadsheet that summarizes cost share amounts billed to the County from 2008 to 2019, with capital costs and revenue sharing separated from operational costs.

9. Although it true that cost share contributions for operational costs increased from 2008 to 2019, there are many legitimate reasons for this. Attached at **Appendix 2: Analysis of Change for the Period 2008-2019** is a spreadsheet which summarizes the operational cost share changes between 2008 and 2019 for each cost shared area. The most significant reasons why cost share amounts increased during this period were:
 - a. inflation (16.59% over this period);
 - b. increases to crime investigation charges for police services to account for an increase in the police member complement by an additional three members;
 - c. an increase in the cost share percentage from 22.0% to 24.8% which occurred in 2015, to account for an increased population in the County relative to the Town based on the 2014 municipal census;
 - d. additional maintenance and operating for the opening of the Allan & Jean Millar Centre and Community Resource Centre;
 - e. increased insurance and utilities costs; and
 - f. additional staffing in several cost-shared areas, including:
 - i. Addition of a Deputy Fire Chief for partial year in 2014 and full year in 2015
 - ii. Additional staffing for Recreation that has been partially offset by additional program and rental revenue
 - (1) 2008 and 2009 for the operation of the Allan & Jean Millar Centre that opened in the fall of 2008
 - (2) 2010 Community Resource Centre opening
 - (3) 2013 partial year for addition of Arena staffing to support the Wolverines Team (AJHL) and full year for 2014
 - (4) Addition of a part-time Cultural Coordinator for 2014 and changed to full time in 2017.
10. Beginning in 2017, tax revenue sharing transfers from the County began with the completion of qualifying projects as per the Tax Revenue Sharing Agreement.

11. County transfers for linear revenue sharing changed effective January 1, 2013 from a flat amount of \$300,000 to 10.4% of linear taxes levied in each year. In 2019, the amount transferred was revised to \$627,000. During the period when tax revenue sharing for linear property was calculated on a percentage basis (2013 to 2018), the linear revenue sharing amount varied each year based on the annual linear assessment, which generally decreased throughout the period.
12. For capital costs associated with cost shared areas, the County requested that its contribution to capital reserves be returned to it in 2015, which was done. As a result, County contributions were required on an ad hoc basis for major maintenance items that otherwise would have been covered by reserves, including:
 - a. Repairs to the Athabasca Arena roof and ceiling;
 - b. Community Resource Centre roof repairs; and
 - c. Allan & Jean Millar Centre pool shutdown and maintenance, and fitness equipment replacement.
13. In addition, the spreadsheet appended at Tab 16 of Mr. Frank's witness statement (page 00284) includes some errors, summarized as follows:
 - a. Tax Revenue Sharing began in 2016 and the spreadsheet indicates amounts for 2014 and 2015, with no revenue sharing for 2016 and 2017.
 - b. The Tax Revenue Sharing Agreement was cancelled for 2019; however, the spreadsheet includes contribution in 2019. This amount equals the population correction Whitecourt requested be made to reflect the 2016 census data as part of the previous cost sharing agreement.
 - c. The County indicates that the Town transferred an amount for Tax Revenue Sharing in 2014; however, this contribution did not begin until the Millar Western BioEnergy Plant became operational in 2017.
 - d. There are amounts listed in the rows of the spreadsheet with no correlating service information.
14. It is important to recognize that the actual cost share amounts from the County to the Town were consistently less than the amount budgeted. Attached at **Appendix 3: Comparison of Budget to Actuals 2015-2019** is a spreadsheet that compares the Interim Budget, Final Budget and Actual amounts for cost sharing amounts (including operating, capital and revenue sharing components) from 2015 to 2019. With the exception of 2019, the actual amount spent on cost sharing was less than the amount budgeted for each year. The Actual amount for cost sharing was above the budgeted amount in 2019 because of corrections that were required to be made to update the County population based on the 2016 Federal census; and, to linear revenues that previously were not accounted for later that year as per the cost share agreement, which both increased the amount payable to the Town. The

actuals for 2019 cost share would have been \$2,594,803 as compared to the 2019 Final Budget of \$2,870,090.

15. In paragraph 55 of Mr. Frank's witness statement (page 00015), Mr. Frank states "actuals routinely exceed the estimates by hundreds of thousands of dollars per year." The Town strongly disputes this. As the table attached at **Appendix 3: Comparison of Budget to Actuals 2015-2019** demonstrates the Actuals routinely came in less than the interim and final budgeted amounts for cost shared items.

C. Process for Calculating Cost Share Contributions

16. In paragraph 22 of his witness statement (page 00007), Mr. Frank states his opinion that calculating cost share amounts was "administratively cumbersome and unpredictable." He then indicates at paragraph 23 (page 00008) that the Town was late in providing pertinent details to the County regarding the 2019 cost sharing amount. The County appears to be suggesting that the Town was obligated to provide detailed budget amounts for all areas that were to be cost-shared prior to January 1, 2019.
17. Each year, municipalities are required to prepare an interim budget which covers anticipated operational revenue and expenses from January 1 of the following year to when a formal budget for that year is adopted by Council (typically in the spring). In 2015, the Town and County established a protocol for the exchange of budget information for cost shared items as outlined in attached **Appendix 4: Schedule for Information Exchange document dated August 12, 2015**. In that protocol, the parties committed to supplying an estimate for the budget cost share amount by December 1, which is to be based on the current budget year, plus a 3% adjustment. If there are any material changes anticipated for the next fiscal year, the parties agreed to update each other as soon as possible so interim budgets could reflect those anticipated changes.
18. For example, in preparing its interim budget for January 1, 2019, the County used the budgeted cost sharing amounts for 2018. This is consistent with the information exchange protocol the parties agreed to in 2015, and was confirmed in an email dated December 7, 2018 from Sue Oberg (then the Director of Corporate Services for Woodlands County). See **Appendix 5: Email Correspondence dated December 7, 2018**.
19. In 2019, the Town emailed the interim budget estimate to the County on January 21, 2019 See **Appendix 6: Draft Interim 2019 Budget**. While this is later than the deadline anticipated under the information exchange protocol, the Town's understanding at the time was that the County prepared its interim budget based on the prior year's budget for cost sharing, plus a 3% markup.
20. The level of detail provided in the document submitted to the County on January 21, 2019 was the same as what was provided in prior years for the preparation of interim budgets, and this accords with the information exchange protocol agreed to by the parties. The County asked some questions about the interim budget on January 30, 2019, and the Town provided answers. See **Appendix 7: Email Correspondence dated January 30, 2019**.

21. Capital cost details for the 2019 fiscal year which impacted cost sharing amounts was submitted to the Joint Liaison Committee via a Request for Decision on November 27, 2018. See **Appendix 8: Email Correspondence dated November 27, 2018**. That email was also sent to Pat Vincent (then the Interim CAO of the County) on that date. This process follows what the parties agreed to under the information exchange protocol with respect to capital cost items.
22. In paragraph 54 of his witness statement (page 00014), Mr. Frank states “[h]istorically, the Town provided limited evidence to support its claim for cost contributions and apportionment of Town spending on services to the County.” The Town disputes this – it provided information in accordance with the information sharing protocol established in 2015, and the Town has always been willing to answer any questions posed by the County. In particular, I refer to **Appendix 1** of my original witness statement dated June 30, 2021, which attached the full information package we had provided to the County for the 2019 fiscal year. This package conforms with the information sharing protocol, and is also consistent with similar packages submitted to the County in the past for cost-sharing purposes.
23. In paragraphs 58-59 of Mr. Frank’s witness statement (page 00015), Mr. Frank acknowledges that certain costs claimed by the Town for 2019 have not been paid by the County, and the parties dispute this. This is the subject of the Town’s lawsuit against the County, referenced at paragraphs 62-63 of Mr. Frank’s witness statement (page 00016). The Town provided all necessary information, consistent with the process established by the parties, to justify the 2019 cost sharing amounts.
24. In paragraph 60 of Mr. Frank’s witness statement (pages 00015-00016), Mr. Frank notes that the Town has shared general ledger information for cost shared items, but did not share supporting documentation to allow for “reconciliation and verification of costs”. As with all municipalities, the Town’s finances are audited every year (the Town’s auditors are the same as the County’s – Metrix Group LLP). The Town has not typically provided supporting documentation to the County for cost shared items in the past, as this would create a cumbersome, unnecessary and difficult process which would essentially duplicate work that its auditors are already doing. The Town agrees with Mr. Frank’s statement at paragraph 61 (page 00016) that “the amount of time required to audit the expenses and confirm their validity would have been exceptional.”
25. At Tab 33 of Mr. Frank’s witness statement (page 00303), Mr. Frank has appended a spreadsheet created by the Town summarizing cost share billing from 2016 to 2019. It is true that the Town provided this spreadsheet to the County, but the Town also provided an updated and revised version of this spreadsheet on September 24, 2019 which is attached at **Appendix 9: Email Correspondence dated September 24, 2019**. As is set out above, the Town has provided information to the County regularly concerning cost shared items in accordance with the information sharing protocol from 2015.
26. The document appended to Tab 36 of Mr. Frank’s witness statement (pages 00306-00307) show that the County overpaid for its 2016 cost sharing contribution. This overpayment was because the County paid the interim budget amount in full that year, as opposed to

paying in installments. The Town is unaware of why the County elected to pay the entire 2016 cost share amount instead of by installments.

27. In other years, the County would pay an initial installment (usually around \$2 million) in the fourth quarter, with the balance paid or refunded in the following year once the actuals were reconciled with the budget and the audit for the prior year was completed. Since the County paid the entire amount up front in 2016, it was due a refund once the actuals were determined later that year. The County requested that the refund be applied to the 2017 cost share amount, which the Town accommodated.

Town of Whitecourt
Woodlands County Cost Share
for the period 2008-2019

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total													
Police Protection	\$	177,439	\$	212,737	\$	211,163	\$	255,538	\$	275,489	\$	310,925	\$	374,846	\$	403,086	\$	376,302	\$	451,622	\$	456,052	\$	462,373	\$	3,967,572	
Fire Department	\$	143,826	\$	129,766	\$	156,748	\$	140,383	\$	134,282	\$	172,231	\$	197,403	\$	223,220	\$	256,863	\$	255,806	\$	262,124	\$	260,138	\$	2,332,790	
Disaster																										\$	-
Common Services																			\$	10,915.00		6,616		1,024		\$	18,555
F.C.S.S	\$	20,000	\$	68,000	\$	70,825	\$	73,958	\$	70,664	\$	83,106	\$	72,783	\$	94,701	\$	104,158	\$	120,623	\$	126,683	\$	133,849	\$	\$	1,039,350
Cemetery	\$	3,238	\$	4,575	\$	2,607	\$	9,845	\$	940	\$	7,374	\$	3,513	\$	8,101	\$	5,171	\$	9,798	\$	8,639	\$	6,123	\$	\$	69,923
Economic Development	\$	155,548	\$	188,868	\$	156,847	\$	170,005	\$	209,021	\$	204,361	\$	238,690	\$	206,328	\$	239,574	\$	220,629	\$	216,737	\$	148,686	\$	\$	2,355,293
Recreation Services	\$	381,988	\$	442,044	\$	470,665	\$	527,905	\$	534,887	\$	608,130	\$	650,403	\$	756,641	\$	813,185	\$	868,757	\$	939,386	\$	1,034,221	\$	\$	8,028,212
Library	\$	8,576	\$	12,978	\$	3,426	\$	6,113	\$	7,899	\$	7,216	\$	6,657	\$	7,343	\$	7,688	\$	8,453	\$	9,015	\$	10,520	\$	\$	95,884
Friends of Whitecourt (Doctors Recruitment)							\$	449		\$	417														\$	\$	866
Total Operating	\$	890,614	\$	1,058,968	\$	1,072,281	\$	1,183,747	\$	1,233,631	\$	1,393,760	\$	1,544,295	\$	1,699,420	\$	1,802,940	\$	1,946,603	\$	2,025,252	\$	2,056,934	\$	\$	17,908,446
Year to Year Increase			18.9%	1.3%	10.4%	4.2%	13.0%	10.8%	10.0%	6.1%	8.0%	4.0%	1.6%														
Revenue Sharing	\$	300,000	\$	300,000	\$	300,000	\$	300,000	\$	300,000	\$	834,949	\$	911,758	\$	968,941	\$	847,488	\$	756,348	\$	738,807	\$	907,993	\$	\$	7,466,284
Tax Sharing												\$	109,977	\$	109,827	\$	114,894								\$	\$	334,698
Population Correction																							\$	119,079	\$	\$	119,079
Capital	\$	22,371	\$	271,329	\$	311,197	\$	521,453	\$	159,781	\$	148,122	\$	146,258	\$	45,843	\$	319,288	\$	60,988	-\$	39,131	\$	\$	\$	\$	1,967,500
Total Operating, Capital and Revenue	73,377	1,190,614	1,381,339	1,643,610	1,794,944	2,055,084	2,388,490	2,604,175	2,814,620	2,806,248	3,132,066	2,939,941	3,044,875	27,869,384													
LESS: Town Contributions																											
Whitecourt Airport	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000													
Groat Creek & Hardluck Canyon Regional Parks								10,000	10,000	10,000	10,000	10,000	10,000	60,000													
Millar Western Bio Energy Plant (transfer revenue)											53,001	85,866		138,867													
Total Town Contributions	40,000	40,000	40,000	40,000	40,000	40,000	40,000	50,000	50,000	50,000	103,001	135,866	50,000	598,867													
Total Annual Cost Share As Per Billing	33,377	1,150,614	1,341,339	1,603,610	1,754,944	2,015,084	2,348,490	2,554,175	2,764,620	2,756,248	3,029,065	2,804,075	2,994,875	27,150,517													
Less Woodlands County Payments	73,377	1,279,773	1,280,328	1,638,112	1,876,724	2,055,084	2,388,490	2,554,175	2,736,835	3,282,674	2,500,000	2,804,075	2,542,284	27,011,931													
Whitecourt Airport	(40,000)	(129,159)	61,011	(34,502)	(121,780)	(40,000)	(40,000)	-	27,785	(526,426)	529,065	-	452,591														
Add Cheque Issued To County	40,000	40,000	40,000	40,000	104,430	40,000	40,000							344,430													
Total Outstanding Receivable	-	89,159	(101,011)	(5,498)	17,350	-	-	-	(27,785)	526,426	(529,065)	-	(452,591)	483,015													

Town of Whitecourt
Cost Share Period 2008-2019
Analysis of Total Change for the Period

SERVICE	Total
2019 Cost Share Amount Billed	2,673,165.00
2008 Cost Share Amount Billed	1,190,613.85
Difference	1,482,551.15
Operating Period Changes	
Staffing changes	483,733.22
(Increase)/Decrease in Revenue	(366,941.01)
Impact of Inflation 2008 -2019 (16.59%)	320,238.68
Maintenance/Materials	128,439.84
Insurance/Utilities	139,374.93
Cost Share Percentage Change	207,972.93
Crime Investigation Charges (K Division Member Cost increases and additional three members)	177,671.88
Formula Change FCSS (2009)	51,841.00
Addition of Parkland Dispatch and Fire pro Software application	4,859.88
Out Town Honorariums - County Only - Net Change	14,765.00
County Units Repair and Maintenance (2019)	16,328.00
2008 Paving Project	(3,953.40)
Crime Investigation AFFRAC Radios	7,984.90
Decrease in Events, Tourism Initiatives, Grants	(16,576.70)
Miscellaneous	272.60
Total Operating Period Changes	1,166,011.75
Capital Period Changes	39,131.00
Revenue Period Changes	
Linear	327,000.00
Tax Revenue Sharing	0.00
Total Revenue Period Changes	327,000.00
LESS: Town Contributions	0.00
Airport	(40,000.00)
Groat Creek and Hard Luck Canyon	(10,000.00)
Tax Revenue Sharing	0.00
Total Town Contributions	(50,000.00)

TOTAL CHANGE FOR THE 2008 -2019 PERIOD

\$ 1,482,142.75

Town of Whitecourt
Cost Share Period 2008-2019
Analysis of Operating Change for the Period

SERVICE	Joint Economic Development							Total
	Cemetery	Fire	FCSS	Library	Police	Recreation	Development	
2019 Cost Share Amount Billed	6,123.00	260,138.00	133,849.00	10,520.00	462,373.00	1,034,222.00	148,686.00	2,055,911.00
2008 Cost Share Amount Billed	3,238.00	143,110.66	20,000.00	8,576.16	177,439.00	381,987.54	155,547.89	889,899.25
Difference	2,885.00	117,027.34	113,849.00	1,943.84	284,934.00	652,234.46	(6,861.89)	1,166,011.75
PERIOD CHANGES								
Staffing changes		70,823.55	42,514.87	3,424.70	28,151.30	315,974.17	22,844.63	483,733.22
(Increase)/Decrease in Revenue	(67.00)	(53,250.13)	(41,094.05)	(660.00)	(8,447.06)	(235,300.12)	(28,122.65)	(366,941.01)
Impact of Inflation 2008 -2019 (16.59%)	1,706.21	40,585.98	39,163.86	1,710.74	19,067.84	188,716.30	29,287.75	320,238.68
Increased Maintenance & Materials (new facility added with the Allan Jean Millar Center opening in fall of 2008 and shared reserves previously funded projects)	3,815.08			(306.38)		143,027.13	(18,095.99)	128,439.84
Insurance/Utilities	0.00	6,991.56			3,138.98	125,998.00	3,246.39	139,374.93
Cost Share Percentage Change	1,308.95	24,085.96	15,600.82	(1,993.17)	52,203.37	116,767.00		207,972.93
Crime Investigation Charges (K Division Member Cost increases and additional three members)					177,671.88			177,671.88
Formula Change FCSS (2009)			51,841.00					
Addition of Parkland Dispatch and Fire pro Software application		4,859.88						4,859.88
Out Town Honorariums - County Only - Net Change		14,765.00						14,765.00
County Units Repair and Maintenance (2019)		16,328.00						16,328.00
2008 Paving Project	(3,953.40)							(3,953.40)
Crime Investigation AFFRAC Radios					7,984.90			7,984.90
Decrease in Events, Tourism Initiatives, Grants							(16,576.70)	(16,576.70)
Miscellaneous	75.16	(8,162.46)	5,822.50	(232.05)	5,162.79	(2,948.02)	554.68	272.60
TOTAL PERIOD CHANGES	2,885.00	117,027.34	113,849.00	1,943.84	284,934.00	652,234.46	(6,861.89)	1,166,011.75

Town of Whitecourt
Cost Share Period 2008-2019
Anaylsis of Change for the Period

CEMETERY SERVICES	Cost Share Change \$
2019 Cost Share Amount Billed	6,123.00
2008 Cost Share Amount Billed	3,238.00
Change	\$ 2,885.00
Additional Plot and Niche Sales	- 67.00
Additional Maintenance and Opening and Closing Graves	3,815.08
Cost Share Percentage Change	1,308.95
Impact of Inflation 2008 -2019 (16.59%)	1,706.21
2008 Paving Project	- 3,953.40
Miscellaneous	75.16
Total Change	\$ 2,885.00

Town of Whitecourt
Cost Share Period 2008-2019
Anaylsis of Change for the Period

FIRE SERVICES	Cost Share Change \$
2019 Cost Share Amount Billed	260,138.00
2008 Cost Share Amount Billed	143,110.66
Change	\$ 117,027.34
The addition of .75 FTE Deputy Chief to provide for training and to reduce overtime, allocation for Community Safety Director	70,823.55
Increase for Insurance and utilites for fire hall, and equipment	6,991.56
Addition of Parkland Dispatch and Fire pro Software application	4,859.88
Increased highway, grants, and sponsorship revenue	-53,250.13
Impact of Inflation 2008 -2019 (16.59%)	40,585.98
Out Town Honorariums - County Only - Net Change	14,765.00
County Units Repair and Maintenance (2019)	16,328.00
Cost Share Percentage Change (22.0 % to 24.8%)	24,085.96
Miscellaneous	-8,162.46
Total Change	\$ 117,027.34

Town of Whitecourt
Cost Share Period 2008-2019
Analysis of Change for the Period

FCSS SERVICES	Cost Share Change \$
2019 Cost Share Amount Billed	133,849.00
2008 Cost Share Amount Billed	20,000.00
Change	\$ 113,849.00
Increase in Staffing for Administrative Support and Programs	42,514.87
Increase in Revenue	- 41,094.05
Cost Share Percentage Change	15,600.82
Impact of Inflation 2008 -2019 (16.59%)	39,163.86
Formula Change (2009)	51,841.00
Miscellaneous	5,822.50
Total Change	\$ 113,849.00

Town of Whitecourt
Cost Share Period 2008-2019
Anaylsis of Change for the Period

LIBRARY SERVICES	Cost Share Change \$
2019 Cost Share Amount Billed	10,520.00
2008 Cost Share Amount Billed	8,576.16
Change	\$ 1,943.84
Increased wages for facility and janitorial	3,424.70
Decreased contract maintenance, utilities and insurance	- 306.38
Additional Revenue - Adminstrative Payroll Support for Library	- 660.00
Cost Share Percentage Change(decreased from 22% to 18.5%)	- 1,993.17
Impact of Inflation 2008 -2019 (16.59%)	1,710.74
Miscellaneous	- 232.05
Total Change	\$ 1,943.84

Town of Whitecourt
Cost Share Period 2008-2019
Analysis of Change for the Period

POLICE SERVICES	Cost Share Change \$
2019 Cost Share Amount Billed	462,373.00
2008 Cost Share Amount Billed	177,439.00
Change	\$ 284,934.00
Increased Wages for additional administrative support, Janitorial (offset by lower contract wages and Director of Community Safety allocation	28,151.30
Insurance and Utilities	3,138.98
Increased Revenue for Crime Investigation Fines, Criminal Checks	-8,447.06
Crime Investigation Charges (K Division Member Cost increases and additional three members)	177,671.88
Crime Investigation AFFRAC Radios	7,984.90
Impact of Inflation 2008 -2019 (16.59%)	19,067.84
Cost Share Percentage Change (22.0 % to 24.8%)	52,203.37
Miscellaneous	5,162.79
Total Change	\$ 284,934.00

Town of Whitecourt
Cost Share Period 2008-2019
Analysis of Change for the Period

RECREATION SERVICES	Total Cost Share Change \$
2019 Cost Share Amount Billed	1,034,222.00
2008 Cost Share Amount Billed	381,987.54
Change	\$ 652,234.46
Allan Jean Millar Centre opened in fall of 2008, a full year of staffing wasn't realized until 2009 (guest services, coordinators, monitors, fitness attendants and instructors, childminder, maintenance, programming and additional aquatic staff. In 2010, the Community Resource Centre opened adding guest services, custodial and maintenance staff. After the arena renovation/expansion was completed, in 2013 the Whitecourt Wolverines (AJHL) started utilizing the arena which increased staffing.	315974.17
Increased Maintenance & Materials (new facility added with the Allan Jean Millar Center opening in fall of 2008 and shared reserves previously funded projects)	143027.13
Increased Program and Rental Revenue	-235300.12
Cost Share Percentage Change	116767.00
Impact of Inflation 2008 -2019 (16.59%)	188716.30
Insurance Allocation - not allocated to recreational facilities in 2008	24826.00
Utilities increase (Power, Gas and Water)	101172.00
Miscellaneous	-2948.02
Total Change	\$ 652,234.46

Town of Whitecourt
Cost Share Period 2008-2019
Analysis of Change for the Period

JOINT ECONOMIC DEVELOPMENT SERVICES	Cost Share Change \$
2019 Cost Share Amount Billed	148,686.00
2008 Cost Share Amount Billed	155,547.89
Change	-\$ 6,861.89
Increased staffing for FIC (janitorial) and Tourism (Summer Students)	22,844.63
Decrease in Events, Tourism Initiatives, Grants	- 16,576.70
Increased Revenue for facility rental, sponsorships	- 28,122.65
Impact of Inflation 2008 -2019 (16.59%)	29,287.75
Decrease in FIC Maintenance (Janitorial moved to wages)	- 18,095.99
FIC Utilities and Insurance	3,246.39
Miscellaneous	554.68
Total Change	-\$ 6,861.89

Woodland's County Cost Share
Comparison of Budget to Actuals 2015-2019
for Operating, Capital and Revenue Sharing
Clause 55

Year	Interim Budget		Final Budget	Actual	Percent of Budget Spent
	\$		\$	\$	%
2015	3,007,303.00		3,005,791.81	2,764,621.00	91.3%
2016	3,229,727.00		3,441,602.93	2,756,249.00	75.1%
2017	3,339,543.00		3,200,519.00	3,029,065.63	94.3%
2018	2,947,430.00		3,078,053.00	2,804,075.00	90.2%
2019	3,139,276.00		2,870,089.00	2,994,875.00	104.2%*

* 2019 Final Actual includes population and linear corrections.

**Town of Whitecourt/Woodlands County Cost Share
Budget and Year End Schedule for Information Exchange
Meeting August 12, 2015**

Budget Preparation:

Interim Budget

- Director of Corporate Services to arrange Town/County CAO's to meeting by October 15:
 1. to identify, discuss capital items over \$25,000;
 2. review capital plan for items;
 3. and major operating changes greater than 3% net by department (i.e. increased staffing levels, or additional service level) to take to Joint Liaison meeting.
- Town/County to bring capital budget to Joint Liaison meeting in November to review and recommend to capital budget to Council's (after November Policy and Priority meeting)
- Town/County to supply an estimate of Budget cost share amount by December 1, 2015. The amount for interim budget will be Current Year Budget plus a 3% adjustment.
- Town/County to advise if there is any material changes to either operating or capital estimates as soon as possible to update Interim budget
- Town/County to advise each other in writing of the cost share amounts approved by their Council's by January 15 following interim adoption.

Final Budget

- Director of Corporate Services to arrange Town/County CAO's meeting by February 15:
 1. to identify, discuss capital items over \$25,000;
 2. review capital plan for items;
 3. and major operating changes greater than 3% net by department (i.e. increased staffing levels, or additional service level) to take to Joint Liaison meeting.
- Town/County to bring capital budget to Joint Liaison meeting in late February, early March to review and recommend to capital budget to Council's
- Administration to provide final operating and capital budget early March after Council final budget review (prior to budget adoption).
- Town/County to advise each other in writing of the cost share amounts approved by their Council's by April 15 following adoption.

Non-budgeted Major Operating and Capital Expenditures

- Projects/expenditures that were not included in the operating and capital budgets need to be approved by Council's to be included in cost share billing. Town and County to advise each other of the status of respective Council's approval for non-budgeted major operating and capital expenditures.

Year End

- Town/County prepare a draft cost share billing for February 28th
- Town/County update draft billing for any major changes that should occur prior to finalizing year end as soon as possible
- Town/County to finalize actual billing by June 30 after the Financial Statements has been adopted.

Reserves

- Town/County will maintain their own reserves for projects carry forwards, annual contributions etc.

- Town will process an adjustment to refund /allocate the County's share of 2014 reserve balances to the outstanding receivable. It is easier to do for the 2014 so we do not have to different cost share percentages to deal with if 2015 contributions and withdrawals are included.
- Effective with 2015 budget the Town will not charge the County for reserve transfers
- Effective with 2015 budget the Town will charge the County for their share of any operating and capital expenditures that were previously funded by a shared reserve (this will increase the cost of the cost share for 2015 but will be offset by the refund of the County's share of the 2014 shared reserve balances).

Judy Barney

From: Sue Oberg <Sue.Oberg@woodlands.ab.ca>
Sent: December 7, 2018 11:22 AM
To: Judy Barney
Subject: RE: Budget

Hi Judy,

Unfortunately there is not much we can do on linear collection/recovering.

We have to write off the taxes or they have to be bankrupt in order for us to recovery education levy.

I did put in my budget last year's ask for the different departments... parks and rec, library etc.

We received your budget or amendment late last year or early this year, so whatever was given in the fall of 2017 is what I used. (for 2018 and now 2019) I will double check on this.

This whole process is very confusing and convoluted. Our auditors have a very hard time following it through.

Especially, since we receive the budget amount invoice in the summer and don't received actuals until the following year summer when yearend is closed.

Adjustments and follow thru is difficult to follow. We are having this issue now with FCSS reporting.

The middle of January would work for me to get together for lunch

Sue

Sue Oberg, CPA,CGA,CFP
 Director, Corporate Services

Woodlands County
 Box 60, #1 Woodlands Lane
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 Fax: 780-778-8402



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From: Judy Barney <judybarney@whitecourt.ca>
Sent: December 7, 2018 11:11 AM
To: Sue Oberg <Sue.Oberg@woodlands.ab.ca>
Subject: RE: Budget

Good Morning Sue,

I have included last years estimates for the inter-municipal agreements for now. I will update once the agreements are finalized as well. That is terrible news about the uncollectable on linear. I hope there is recovery from the government for the education levy at least. I'm not even sure how you would go about collecting/recovering from a linear account. I do have a question from our auditors. They were out this week doing an interim audit and they asked about the current receivable in light of the termination of the agreements. I was not able to meet with him this week so I have arranged a conference call for this Tuesday to answer his list of questions.

Let me know what works for us to get together for lunch and I will invite Krista as well.

Have a great weekend,

Judy

From: Sue Oberg [<mailto:Sue.Oberg@woodlands.ab.ca>]

Sent: December-07-18 7:44 AM

To: Judy Barney <judybarney@whitecourt.ca>

Subject: RE: Budget

Hi Judy,

Yes crazy busy. I have been in budget meeting or preparation for budget meetings the last while.

I have not included any tax sharing revenue in my budget to the Town.

Waiting for the agreements to be finalized.

Just a heads up, we have not received over 4 Million in linear tax revenue this year. It is making things very tight.

Sue

Sue Oberg, CPA, CGA, CFP
Director, Corporate Services

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From: Judy Barney <judybarney@whitecourt.ca>

Sent: December 5, 2018 10:58 AM

To: Sue Oberg <Sue.Oberg@woodlands.ab.ca>

Subject: Budget

Hi Sue,

I thought I would send you email as you are in meetings just like me. I was following up on a couple of items for the 2019 budget. We anticipate transferring the same amount as last year for inter-municipal tax sharing agreement of \$83,151. Do you have estimates for 2019 for the cost share and tax sharing amounts? Has there been any additional projects that were completed in 2018 that exceed the \$50 million threshold that will affect 2019? I know you are extremely busy but if you get a chance that would be great.

Also would love to get together for lunch when before you retire.

Judy



Judy Barney

Director of Corporate Services
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Calculation of Consideration under Cost Sharing Agreement Interim 2019 Budget				
Costs will be calculated on the current year budgets and adjusted based on actual expenditures at year end. Total percentage of County Population in Agreement Areas 1 and 2 and 50% of area 3 (as shown in Appendix "D" to total of Town and County). Population figures will use the official census as registered with Alberta Municipal Affairs for the current year.				
	Population	Percentage		
Town Population 2016	10,204	74.6%		
County Population 2014 (in Areas 1 + 2 + 50% of 3)	3,478	25.4%		
Total Population in Service Area	13,682	100%		
		Percentage in Service Area	County Annual Amount	
Police Protection (1-21-02-850)				
County agrees to cost share the annual budget, based on % of population in service area.				
Total Police Expenditures	2,599,200			
Less Revenue	(693,272)			
Net Expenditures (excluding major capital)	1,905,928	24.8%	472,670	
Capital Expenditures	24,180	24.8%	5,997	
Fire Department (1-23-01-850)				
Town net costs of fire department operations (less costs benefiting the Town only (hydrant costs, equipment replacement reserve costs, honorarium for Town fires) and costs benefiting the County only (honorarium for out of town fires) plus net honorarium for out of Town fires				
Total Fire Department Operations Expenses	1,325,547			
Less:				
Transfer to Equipment Replacement Reserve	(81,146)			
Honorarium for Town fires (not including training)	(63,560)			
Honorarium for out-of-Town fires	(16,216)			
Revenue	(143,600)			
Net Expenditures (excluding major capital)	1,021,025	24.8%	253,214	
Plus Honorarium for out of town fires	16,216	100.0%	16,216	
Vehicle Equipment	20,500	100.0%	20,500	
Capital Expenditures Equipment	170,000	35.0%	59,500	
Common Services (1-12-08-850)				
Computer Purchases for Cost Share Functions		24.8%	4,315	
F.C.S.S (1-51-01-850)				
approved by each of the respective Councils.				
Net Expenditures	535,013	24.8%	132,683	
Cemetery (1-56-01-850)				
The County agrees to cost share the annual budget, based on % of population in service area.				
		24.8%	23,143	
Economic Development (1-62-02-850)				
Net costs for Economic Development including expenditures for the Forest Interpretive Centre and Tourism Booth (not including annual Chamber grant), cost shared on a 50/50 basis				
Total Joint Economic Development Expenditures	250,090			
Total Forest Interpretive Centre Expenditures	250,247			
Less Joint Economic Development Revenue	(30,000)			
Less Forest Interpretive Centre Revenue	(14,200)			
Net Expenditures	456,137	50.0%	228,069	
Capital Expenditures	-	50.0%	-	
Recreation Services (1-72-16-850)				
Town net costs of parks and recreation less net costs of local parks and outdoor rinks				
Total Parks and Recreation Expenditures	6,440,400			
Less Revenue	(1,946,368)			
Net Expenditures (excluding major capital)	4,494,032	24.8%	1,114,520	
Capital Expenditures	255,095	24.8%	63,264	
Library (1-74-01-850)				
Total Building Expense	487,224			
Total Building Revenue	(420,348)			
Net Expenditures	66,876	18.5%	12,372	
Revenue Sharing (5-12-01-850)				
In addition to the above, the County agrees to annually transfer additional revenue sharing based on 10.4% of the total linear assessment for Woodlands County at the current tax rate for linear assessment.				
			755,988	
Tax Sharing Agreement (5-12-01-850)				
			109,977	
Whitcourt Airport (2-33-01-751)				
Town of Whitcourt agrees to contribute a set annual amount to support the operation of the Whitcourt Airport (subject to change with new agreement)				
Established Transfer			40,000	
Great Creek & Hardluck Canyon Regional Parks (2-72-16-770)				
Town of Whitcourt agrees to contribute a set annual amount to support the operation of the above listed regional parks.				
			10,000	
Millar Western Bio Energy Plant (2-12-03-751)				
Inter municipal Transfer revenue sharing for Bio Energy Plant				
			83,151	
Interim 2019 Budget Total				
			\$ 3,139,276	
Whitcourt District Agriculture Society (2-62-01-770)				
The Town agrees to contribute a set annual amount in recognition of community programs and services offered by the Whitcourt and District Agriculture Society. (consideration of start up capital expenditures)				
			22,000	

TOWN OF WHITECOURT
Shared Capital
Interim 2019 Budget

	Budget	Cost Share %	Woodlands Cost
POLICE PROTECTION			
6-21-01-620 Fire Alarm System	24,000.00		
High Capacity Storage Unit	7,000.00		
LESS: K division	- 6,820.00		
TOTAL F21 Expenses	<u>24,180.00</u>	24.8%	5,997
FIRE DEPARTMENT			
6-23-01-650 Aerial Truck Deposit	170,000.00	35%	59,500
TOTAL F23 Expenses	<u>170,000.00</u>		
FOREST INTERPRETIVE CENTRE			
6-62-01-620			
TOTAL F62 Expenses	<u>-</u>	50%	-
RECREATION SERVICES			
6-72-01-610 Arena Dressing Room Addition	650,000.00		
LESS: Donation	- 450,000.00		
	<u>200,000.00</u>		
6-72-13-630 AJMC			
AJMC Barrier Free Door Access	31,700.00		
LESS: Grant	(20,605.00)		
Generator	44,000.00		
	<u>55,095.00</u>		
TOTAL F72 Expenses	<u>255,095.00</u>	24.8%	63,264

Krista Spivak

From: Judy Barney
Sent: Wednesday, January 30, 2019 10:27 AM
To: Sue Oberg
Cc: Peter Smyl; Pat Vincent; Krista Spivak
Subject: 2019 Interim Budget County Cost Share
Attachments: Cemetery 2019 Budget.pdf

Good Morning Sue,

Peter advised that you had the following questions on the 2019 Interim Budget County Cost Share;

- Confirmation that the Generator for the AJMC was not purchased prior to 2019. The Generator has not been purchased yet as staff are still evaluating options. The purchase of the generator is a carry forward from previous years. If it is not purchased we adjust/reduce the actual billing for County Cost Share. As well, it will not be listed as purchase in the capital summary attached to the schedule.
- What is the Common Services charge for \$4,315 is for the County share. It is for the replacement of 7 computers, one server and Miscellaneous equipment. Total budget for replacements that are cost shared is \$17,400 at 24.8%.
- Cemetery Budget Details - Attached is a copy of the Cemetery Budget detail for 2019 budget.

If you have any other questions please call,

PS: Happy Retirement Sue!!!!!!

Judy

**Judy Barney**

Director of Corporate Services
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judybarney@whitecourt.ca

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2019 Summary
Function: 56 - Cemetery
Sub Function: 56-01 - Cemetery

	Account	2017 Budget	2017 Actual	2018 Budget	2018 Actual	2019 Budget
Revenue						
Recovered Costs	1-415	-	-	-	2,768	-
Plot Sales	1-451	-	7,858	5,500	4,100	5,500
Columbarium Sales	1-452	9,500	7,000	9,500	9,605	9,500
Transfer from Local Gov't	1-850	14,223	9,798	22,330	22,330	23,143
Transfer from Reserve	1-920	4,000	2,000	32,336	-	31,576
Total Revenue:		27,723	26,656	69,666	38,802	69,719
Expenditures						
Salary	2-111	8,716	8,535	9,107	8,969	9,327
Wages	2-121	17,617	13,925	18,380	17,014	14,916
Overtime Wages	2-122	1,500	3,473	2,500	2,890	2,500
Employee Benefits	2-135	5,459	5,395	5,987	5,583	5,168
Other Fees	2-239	4,800	5,860	5,700	6,297	5,700
Contracted Services	2-251	10,700	5,361	44,500	-	58,500
Insurance	2-274	58	53	55	49	53
Materials & Supplies	2-519	10,800	5,530	10,750	6,664	3,750
Consumable Tools	2-524	200	-	200	-	200
Transfer to Reserve	2-764	5,000	4,000	5,000	-	5,000
Equipment Charges	2-960	7,000	6,235	7,862	3,843	8,206
Total Expenditures:		71,851	58,366	110,041	51,309	113,320
Net Gain/Loss:		(44,128)	(31,711)	(40,375)	(12,507)	(43,601)

Judy Barney

From: Tara Gallant
Sent: July 24, 2021 3:21 PM
To: Judy Barney
Subject: FW: RFDs from Whitecourt for November 28 Joint Liaison Committee Meeting
Attachments: Nov.28.18 Joint Liaison 2019 Capital List RFD.pdf

From: Tara Gallant
Sent: Tuesday, November 27, 2018 2:34 PM
To: Shannon Wharton <shannonwharton@woodlands.ab.ca>
Subject: FW: RFDs from Whitecourt for November 28 Joint Liaison Committee Meeting

Shannon,

My OCD is getting the best of me....and there was a missing word in the attached document 😊 Can you use this version in the package instead of the one sent previously? If it's too late – no worries.

Thanks!

From: Tara Gallant
Sent: Tuesday, November 27, 2018 1:01 PM
To: 'Pat Vincent' <Pat.Vincent@woodlands.ab.ca>
Cc: Peter Smyl <petersmyl@whitecourt.ca>; 'Shannon Wharton' <shannonwharton@woodlands.ab.ca>
Subject: RFDs from Whitecourt for November 28 Joint Liaison Committee Meeting

Pat,

Attached are two RFDs and accompanying attachments for the November 28 Joint Liaison Committee Meeting:

- 2019 Capital Cost-Share Items
- RCMP Cost Reduction Scenarios

If you have any questions, feel free to contact Peter Smyl directly.



Tara Gallant

Legislative Manager
 (Tel) 780-778-2273
 (Fax) 780-778-2062
taragallant@whitecourt.ca

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REQUEST FOR DECISION (RFD)

Date: November 27, 2018
Meeting: November 28, 2018 Joint Liaison Committee Meeting
Originated by: Peter Smyl, Chief Administrative Officer
Title: 2019 CAPITAL COST-SHARE ITEMS

PROPOSAL AND BACKGROUND:

Whitecourt is currently preparing the 2019 Interim Budget, and has drafted a list of capital cost-share items with Woodlands County for the Committee's review.

REFERENCES:

- 2019 Shared Capital – Draft Interim Budget (attached)
-

BENEFITS/DISADVANTAGES AND OPTIONS:

Attached are budget details for each of the cost-shared items, and below is further detail for the Committee's information.

Police Protection

- Complete the fire alarm panel system that requires engineering verification and commissioning.
- Purchase of a high capacity storage unit to increase storage capacity within the existing building footprint (includes track and unit).

Fire Department

- As identified in the Fleet and Equipment Plans, scheduled to purchase an aerial platform truck in 2019 as a replacement for the P3 Engine. Ongoing discussions are occurring with Woodlands County regarding jointly purchasing this unit and creating a fleet plan that will make the best use of resources and provide the right sized fleet with the most appropriate equipment.

Recreation Services

- It is proposed that a 3,000 square foot extension be built onto the Scott Safety Centre comprised of the following components:
 - Dressing Room – for exclusive use by the Whitecourt Wolverines Junior A Hockey Team.
 - Offices,
 - Laundry Room,
 - Reception Area,
 - Washroom/Shower.

An exclusive dressing room area for the Club will free up much needed dressing room space in the Scott Safety Centre for other user groups and facility operations. Construction is anticipated to start in the spring/summer of 2019.

- The Town has applied for an Enabling Accessibility Fund – Workplace Accessibility Grant Stream to install automatic door openers on seven doors at the Allan & Jean Millar Centre.
- The purchase of a back-up generator was scheduled in the Major Facility Replacement Plan in 2018, but will be carried forward for completion in 2019. The purchase was delayed so that it could be properly sized once energy savings are realized from TAME renovations and upgrades.

COST AND SOURCE OF FUNDING:

2019 Capital Budget – Town and County

COMMENTS:


As per Intermunicipal Cost Sharing Agreement, capital items are being forwarded for consideration in the preparation of the 2019 Budgets.

RECOMMENDATION:

That the Joint Liaison Committee accept the 2019 Capital Cost-Share Items report as information, and defer to budget deliberations for each respective Council.

APPROVAL:

CAO:



TOWN OF WHITECOURT
Shared Capital
Draft Interim 2019 Budget

11/26/2018

	Budget \$	Cost Share %	Woodlands Cost \$
POLICE PROTECTION			
6-21-01-620 Fire Alarm System	24,000		
6-21-01-630 High Capacity Storage Unit	7,000		
LESS: K Division	- 6,820		
TOTAL F21 Expenses	<u>24,180</u>	24.8%	5,997
FIRE DEPARTMENT			
6-23-01-650 Aerial Truck Deposit	170,000	35%	59,500
TOTAL F23 Expenses	<u>170,000</u>		
FOREST INTERPRETIVE CENTRE			
6-62-01-620	-		
TOTAL F62 Expenses	<u>-</u>	50%	-
RECREATION SERVICES			
6-72-01-620 AJMC - Barrier Free Door Access	31,700		
Less - Proposed Enabling Accessibility Grant	- 20,605		
	<u>11,095</u>		
6-72-10-620 Arena Dressing Room Addition	650,000		
Less: Partnership Contribution (Wolverines and Proposed Grant)	- 450,000		
	<u>200,000</u>		
6-72-13-630 AJMC Generator	44,000		
	<u>44,000</u>		
TOTAL F72 Expenses	<u>255,095</u>	24.8%	63,264
TOTAL SHARED CAPITAL			<u>\$ 128,760</u>

Judy Barney

From: Alicia Bourbeau <Alicia.Bourbeau@woodlands.ab.ca>
Sent: September 24, 2019 5:23 PM
To: Judy Barney
Subject: RE: Accounts Receivable Schedule

I will, thanks Judy – I have full intentions of making our meeting on Thursday – that said, if I have not had an opportunity to really review and come to any conclusions on the data I may ask to push the meeting back.

I'll know more by tomorrow afternoon and will reach out.

Cheers,

Alicia Bourbeau
 Director, Corporate Services



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From: Judy Barney <judybarney@whitecourt.ca>
Sent: September 24, 2019 4:56 PM
To: Alicia Bourbeau <Alicia.Bourbeau@woodlands.ab.ca>
Subject: Accounts Receivable Schedule

Hi Alicia,

Please see attached a copy of the cost share billing for 2016 to 2019. If you have any questions please give me a call.

Judy



Judy Barney

Director of Corporate Services CPA CGA
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 (Fax) 780-778-4166
judybarney@whitecourt.ca

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**Woodland's County Cost Share
Cost Share Billing
for the years 2016-2019**

Year	Interim Budget	Final Budget	Actual	County Payment	County Account Balance
	\$				
2015					27,785.70
2016		3,441,602.93	2,756,249.00	3,282,674.00	- 498,639.30
2017	3,339,543.00	3,200,519.00	3,029,065.63	2,500,000.00	30,426.33
2018	2,947,430.00	3,078,053.00	2,804,075.00	2,000,000.00	834,501.33
2019	3,139,276.00	2,870,090.00			3,704,591.33

Note; Payment received for 2016 was for more than the usual interim payment and resulted in an overpayment for the year as actual costs were much less than budget. The reduction in cost was due to purchase of the rescue truck completed in 2017 and other maintenance projects deferred to 2017.

