

TOWN OF BONNYVILLE

Notes to Consolidated Financial Statements

Year Ended December 31, 2017

13. Segmented disclosure

The municipalities provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements (as disclosed in Note 1).

Refer to the Schedule of Segmented Disclosure (Schedule 6).

14. Salary and benefits disclosure

Disclosure of salaries and benefits for municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

| | | | 2017 | | 2016 | |
|-----------------------------|--------|---------|---------------------------|--------|-----------|-----------|
| | Salary | (1) | Benefits & allowances (2) | | | |
| Gene Sobolewski (Mayor) | \$ | 76,843 | \$ | 3,113 | \$ 79,956 | \$ 71,960 |
| Brian McEvoy | | 4,933 | | 176 | 5,109 | - |
| Jim Cheverie | | 25,403 | | 915 | 26,318 | 33,602 |
| John Irwin | | 23,698 | | 841 | 24,539 | 33,065 |
| Ray Prevost | | 32,615 | | 329 | 32,944 | 36,014 |
| Elisa Brosseau | | 8,087 | | 298 | 8,385 | - |
| Lorna Mae Storoschuk | | 45,309 | | 1,741 | 47,050 | 39,012 |
| Rene Van Brabant | | 29,823 | | 1,122 | 30,945 | 30,224 |
| Nestor Kunec | | 24,273 | | 244 | 24,517 | 28,576 |
| Chadwick Colbourne | | 8,702 | | 325 | 9,027 | - |
| CAO - Mark Power | | 173,663 | | - | 173,663 | 207,895 |
| Assistant CAO - Bill Rogers | | 125,302 | | 26,789 | 152,091 | 147,852 |

1. Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
2. Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and tuition.
3. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial and retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

MUNICIPAL DISTRICT OF BONNYVILLE NO. 87**Notes to Consolidated Financial Statements****December 31, 2017****16. SALARIES AND BENEFITS DISCLOSURE**

Disclosure of remuneration and benefits for elected municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

| | <u>Salary (1)</u> | <u>Benefits, Travel and Allowances (2)</u> | <u>2017 Total</u> | <u>2016 Total</u> |
|-------------------------------------|-------------------|--|-----------------------|-----------------------|
| Elected Officials: | | | | |
| Reeve | \$ 14,550 | \$ 4,315 | \$ 18,865 | \$ 79,219 |
| Ward #1 | 10,200 | 3,373 | 13,573 | 77,786 |
| Ward #2 | 9,750 | 3,661 | 13,411 | 89,750 |
| Ward #3 | 53,640 | 27,796 | 81,436 | 81,016 |
| Ward #4 | 10,020 | 3,774 | 13,794 | 49,816 |
| Ward #5 | 60,000 | 20,023 | 80,023 | 75,490 |
| Ward #6 | <u>10,350</u> | <u>4,506</u> | <u>14,856</u> | <u>73,966</u> |
| Former Elected Officials | | | | |
| Reeve | 52,350 | 12,571 | 64,921 | - |
| Ward #1 | 45,050 | 14,121 | 59,171 | - |
| Ward #2 | 56,000 | 24,161 | 80,161 | - |
| Ward #4 | 33,500 | 8,179 | 41,679 | - |
| Ward #6 | <u>49,850</u> | <u>17,641</u> | <u>67,491</u> | - |
| | <u>\$ 405,260</u> | <u>\$ 144,121</u> | <u>\$ 549,381</u> | <u>\$ 527,043</u> |
| Chief Administrative Officer | | | | |
| | <u>\$ 217,000</u> | <u>\$ 59,961</u> | <u>\$ 276,961</u> | <u>\$ 253,031</u> |

(1) Salary includes gross honoraria, regular base pay, bonuses, overtime, lump sum payments, and any other direct cash remuneration.

(2) Employer's share of all employee benefits, travel and allowances or payments made on behalf of employees including travel and subsistence, pension, health care, dental coverage, vision coverage, group life disability plans, professional memberships and tuition.

LAC LA BICHE COUNTY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2017

23. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for elected municipal officials and the chief administrative officer as required by *Alberta Regulation 313/2000* is as follows:

| | <u>Salary</u> | <u>Honorarium</u> | <u>Benefits</u> | <u>Total 2017</u> | <u>Total 2016</u> |
|---|-------------------|-------------------|------------------|-----------------------|-----------------------|
| Omer Moghrabi, Mayor | \$ 47,940 | \$ 53,000 | \$ 8,145 | \$ 109,085 | \$ 93,353 |
| Wanda Austin, Ward 1 (January 1 to October 23, 2017) | 22,358 | 25,250 | 6,836 | 54,444 | 66,343 |
| Darlene Beniuk, Ward 1 (October 24 to December 31, 2017) | 5,232 | 7,195 | 665 | 13,092 | - |
| Robert Richard, Ward 2 (January 1 to October 23, 2017) | 26,498 | 23,500 | 4,806 | 54,804 | 63,088 |
| George L'Heureux, Ward 2 (October 24 to December 31, 2017) | 5,182 | 7,124 | 606 | 12,912 | - |
| Richard Olson, Ward 3 (January 1 to October 23, 2017) | 22,358 | 23,125 | 7,861 | 53,344 | 66,525 |
| Colette Borgun, Ward 3 (October 24 to December 31, 2017) | 6,142 | 9,142 | 648 | 15,932 | - |
| David Phillips, Ward 4 (January 1 to October 23, 2017) | 22,358 | 21,375 | 7,150 | 50,883 | 62,559 |
| Jason Stedman, Ward 4 (October 24 to December 31, 2017) | 5,182 | 5,747 | 937 | 11,866 | - |
| MJ Siebold, Ward 5 (January 1 to October 23, 2017) | 22,358 | 13,650 | 7,903 | 43,911 | 47,849 |
| Charlyn Moore, Ward 5 (October 24 to December 31, 2017) | 5,182 | 6,809 | 788 | 12,779 | - |
| Tim Thompson, Ward 6 (January 1 to October 23, 2017) | 22,358 | 12,125 | 5,198 | 39,681 | 58,477 |
| Sterling Johnson, Ward 6 (October 24 to December 31, 2017) | 5,182 | 5,020 | 887 | 11,089 | - |
| John Nowak, Ward 7 (January 1 to October 23, 2017) | 22,357 | 19,750 | 6,320 | 48,427 | 66,461 |
| Hajar Haymour, Ward 7 (January 1 to October 23, 2017) | 22,358 | 15,625 | 7,021 | 45,004 | 58,453 |
| Lorin Tkachuk, Ward 7 (October 24 to December 31, 2017) | 5,182 | 8,339 | 473 | 13,994 | - |
| Colin Cote, Ward 7 (October 24 to December 31, 2017) | <u>5,182</u> | <u>8,227</u> | <u>674</u> | <u>14,083</u> | <u>-</u> |
| | <u>\$ 273,409</u> | <u>\$ 265,003</u> | <u>\$ 66,918</u> | <u>\$ 605,330</u> | <u>\$ 583,108</u> |
| Chief Administrative Officer | | | | | |
| Base Salary | \$ 192,785 | \$ - | \$ 35,816 | \$ 228,601 | \$ 220,781 |
| Vacation Payout (2012 - 2016) | <u>49,276</u> | <u>-</u> | <u>-</u> | <u>49,276</u> | <u>-</u> |
| Total | <u>\$ 242,061</u> | <u>\$ -</u> | <u>\$ 35,816</u> | <u>\$ 277,877</u> | <u>\$ 220,781</u> |

(CONT'D)

City of Lacombe
Notes to Consolidated Financial Statements

December 31, 2017

14. Salary and Benefits Disclosure

Disclosure of salaries and benefits for municipal officials and designated officers as required by Alberta Regulation 313/2000 is as follows:

| | Salary | Benefits & Allowances | Total 2017 | Total 2016 |
|----------------------|-----------|--------------------------|---------------|---------------|
| Mayor Christie | \$ 46,435 | \$ 1,388 | \$ 47,823 | \$ 65,098 |
| Mayor Creasey | 10,884 | 326 | 11,210 | - |
| Councilor Konnik | 24,573 | 638 | 25,211 | 25,407 |
| Councilor Rempel | 19,884 | 512 | 20,396 | 26,936 |
| Councilor Armishaw | 19,884 | 512 | 20,396 | 27,192 |
| Councilor Harder | 19,884 | 512 | 20,396 | 25,206 |
| Councilor McQuesten | 19,884 | 512 | 20,396 | 30,059 |
| Councilor Gullekson | 4,689 | 111 | 4,800 | - |
| Councilor Hibbs | 4,689 | 111 | 4,800 | - |
| Councilor Jacobson | 4,689 | 111 | 4,800 | - |
| Councilor Ross | 4,689 | 111 | 4,800 | - |
| Councilor Hoekstra | 4,689 | 111 | 4,800 | - |
| Councilor Bouwsema | 19,884 | 511 | 20,395 | 27,072 |
| Chief Administration | | | | |
| Officer Pollard | 96,368 | 14,533 | 110,901 | - |
| Chief Administration | 45,898 | 5,850 | 51,748 | 236,434 |
| Officer MacQuarrie | | | | |

Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

Benefits and allowances includes the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, accidental disability and dismemberment, dental coverage, vision coverage, and long and short term disability plans.

TOWN OF DRUMHELLER**Notes to the Consolidated Financial Statements**

December 31, 2017

18. Local Authorities Pension Plan (Continued)

Contributions for the year were:

| | <u>2017</u> | <u>2016</u> |
|------------------------|-------------------|-------------------|
| Employer contributions | \$ 400,993 | \$ 378,983 |
| Employee contributions | <u>434,735</u> | <u>349,927</u> |
| | <u>\$ 835,728</u> | <u>\$ 728,910</u> |

As this is a multi-employer pension plan, these contributions comprise the Town's pension benefit expense. No pension liability for this type of plan is included in the Town's financial statements. The most recent valuation as at December 31, 2016 indicates a deficit of \$637,357,000 (2015 - \$923,416,000) for basic pension benefits. The actuary does not attribute portions of the unfunded liability to individual employers. LAPP has not yet disclosed the actuarial deficiency as at December 31, 2017.

19. Salary and Benefits Disclosure

Disclosure of salaries and benefits for elected municipal officials and designated officers as required by Alberta Regulation 313/2000 is as follows:

| | <u>Salary</u> | <u>Benefits and Allowances</u> | <u>2017 Total</u> | <u>2016 Total</u> |
|--|---------------|--------------------------------|-------------------|-------------------|
| Mayor Yemen | \$ 39,084 | \$ 5,806 | \$ 44,890 | \$ 48,845 |
| Mayor Colberg | 6,587 | 421 | 7,008 | --- |
| Councillor Hansen-Zacharuk | 22,173 | 5,351 | 27,524 | 26,823 |
| Councillor Kolafa | 18,864 | 4,629 | 23,493 | 26,693 |
| Councillor Garbutt | 22,423 | 5,359 | 27,782 | 27,210 |
| Councillor McMillan | 18,864 | 4,629 | 23,493 | 25,919 |
| Councillor Shoff | 17,864 | 2,418 | 20,282 | 23,627 |
| Councillor Zariski | 21,423 | 4,855 | 26,278 | 25,720 |
| Councillor DeMott | 3,720 | 895 | 4,615 | --- |
| Councillor Lacher | 3,809 | 245 | 4,054 | --- |
| Councillor Makowecki | 3,559 | 884 | 4,443 | --- |
| Chief Administrative Officer Romanetz (CAO) | 158,610 | 8,962 | 167,572 | 342,910 |
| Chief Administrative Officer Drohomerski (CAO) | 36,923 | 6,820 | 43,743 | --- |

Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

Benefits and allowances include employer's share of all employee benefits and contributions or payments made on behalf of employees including retirement pension, Canada Pension Plan, employment insurance, health care, extended health, vision, group life, accidental death and long and short-term disability plans.

Benefits for the CAO include the use of an automobile.

City of Camrose

Notes to the Consolidated Financial Statements

For the year ended December 31, 2017

15. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for municipal officials and the chief administrative officer as required by Alberta Regulation 313/2000 is as follows:

| | 2017 | | | 2016 |
|---------------------|-------------------|-----------------------|-------------------|-------------------|
| | Salary | Benefits & Allowances | Total | Total |
| Mayor - Mayer | \$ 61,866 | \$ 1,295 | \$ 63,161 | \$ 62,189 |
| Councillors: | | | | |
| M. Lindstrand | 19,441 | 4,207 | 23,648 | 23,349 |
| G. Wood | 19,441 | 4,219 | 23,660 | 23,361 |
| W. Thronson | 19,441 | 1,371 | 20,812 | 20,509 |
| A. Hoveland | 19,441 | 3,666 | 23,107 | 22,811 |
| B. Sears | 15,887 | 893 | 16,780 | 20,494 |
| K. Hycha | 19,441 | 4,219 | 23,660 | 23,343 |
| PJ Stasko | 19,441 | 4,219 | 23,660 | 23,359 |
| D. Ofrim | 19,441 | 4,230 | 23,671 | 23,357 |
| C. Johnson | 3,554 | 1,153 | 4,707 | - |
| City Manager | \$ 218,013 | \$ 37,722 | \$ 255,735 | \$ 243,725 |

Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

Benefits and allowances figures include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, extended health and dental coverage, vision coverage, group life insurance, long-term disability insurance, professional memberships and tuition.

16. LOCAL AUTHORITIES PENSION PLAN

Employees of the City of Camrose participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pensions Plan Act. The LAPP is financed by employer and employee contributions and by investments earnings of the LAPP Fund.

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

The City of Camrose is required to make current service contributions to the LAPP of 11.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 15.84% on pensionable earnings above this amount.

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

Total current service contributions by the City to the plan in 2017 were \$1,269,480 (2016 - \$1,211,690). The current

City of Brooks

Notes to the Financial Statements

Year ended December 31, 2017

14. Salary and benefits disclosure

Disclosure of salaries and benefits for elected municipal officials, the chief administrative officer and designated officers as required by provincial regulation are as follows:

| | 2017 | | 2016 | |
|----------------------------|-----------------------|--|------------|------------|
| | Salary ⁽¹⁾ | Benefits & Allowances ^{(2) & (3)} | Total | Total |
| Municipal Officials | | | | |
| Mayor Morishita | \$ 63,048 | \$ 5,537 | \$ 68,585 | \$ 61,295 |
| Councillor Corbett-Schock | 25,973 | 3,305 | 29,278 | 35,470 |
| Councillor Gerestein | 27,737 | 3,727 | 31,464 | 32,043 |
| Councillor Klein | 30,045 | 3,070 | 33,115 | 33,677 |
| Councillor Seibel | 19,848 | 256 | 20,104 | 23,903 |
| Councillor Prentice | 23,395 | 2,593 | 25,988 | 28,912 |
| Councillor Rattai | 35,756 | 3,677 | 39,433 | 46,041 |
| Councillor Nesbitt | 5,329 | 617 | 5,946 | - |
| Councillor Petrie | 5,519 | 394 | 5,913 | - |
| Councillor Macdonald | 4,964 | 598 | 5,562 | - |
| | \$ 241,614 | \$ 23,774 | \$ 265,388 | \$ 261,341 |

| | 2017 | | 2016 | |
|------------------------------|-----------------------|--|------------|------------|
| | Salary ⁽¹⁾ | Benefits & Allowances ^{(2) & (3)} | Total | Total |
| Chief Administrative Officer | \$ 206,607 | \$ 48,536 | \$ 255,143 | \$ 252,186 |

1. Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration, including per diem amounts.
2. Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.
3. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

TOWN OF WHITECOURT
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

13. FRANCHISE FEES

Disclosure of franchise fees under each utility franchise agreement entered into by the Town as required by Alberta Regulation 313/2000 is as follows:

| | Budget (note 16) | 2017 | 2016 |
|----------------|---------------------|---------------------|---------------------|
| Fortis Alberta | \$ 387,251 | \$ 444,879 | \$ 384,330 |
| ATCO Gas Ltd. | 600,000 | 669,540 | 619,838 |
| | <u>\$ 987,251</u> | <u>\$ 1,114,419</u> | <u>\$ 1,004,168</u> |

14. SALARY & BENEFITS DISCLOSURE

Disclosure of salaries and benefits for municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

| | 2017 | | | 2016 |
|------------------------------|---------------------|---------------------------------------|------------|------------|
| | Salary ¹ | Benefits & Allowances ² | Total | Total |
| Councillors: | | | | |
| Chichak | \$ 77,044 | \$ 6,424 | \$ 83,468 | \$ 86,632 |
| Chauvet | 41,739 | 4,761 | 46,500 | 44,093 |
| McAree | 38,083 | 2,936 | 41,019 | 35,482 |
| Schlosser | 33,854 | 1,722 | 35,576 | 36,005 |
| Chartrand | 30,464 | 3,728 | 34,192 | 51,538 |
| Hodgson | 28,136 | 3,619 | 31,755 | 42,792 |
| Moncur | 22,889 | 3,410 | 26,299 | 44,459 |
| Pickard | 9,808 | 493 | 10,301 | - |
| Hilts | 8,883 | 870 | 9,753 | - |
| Connell | 9,058 | 458 | 9,516 | - |
| Chief Administrative Officer | \$ 218,894 | \$ 39,350 | \$ 258,244 | \$ 256,511 |

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability, vehicle and dismemberment insurance.

City of Fort Saskatchewan
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2017, with comparative information for 2016

14. SALARIES AND BENEFITS DISCLOSURE

The following disclosure of salaries and benefits for elected officials and the City Manager is presented on a cash flows basis as required by Supplementary Accounting Principles and Standards Regulation (Alta Reg 313/2000):

| Rounded to the nearest Canadian dollar | Salaries ^(a) | Benefits & Allowances ^(b) | 2017 Total | 2016 Total |
|--|-------------------------|--------------------------------------|------------|------------|
| | \$ | \$ | \$ | \$ |
| Elected Officials | | | | |
| Mayor Katchur | 77,397 | 7,762 | 85,159 | 85,451 |
| Councillor Sperling | 33,780 | 2,677 | 36,457 | 36,560 |
| Councillor Garritsen | 30,027 | 3,956 | 33,983 | 39,111 |
| Councillor Bossert | 29,427 | 3,936 | 33,363 | 42,320 |
| Councillor Hennig | 29,293 | 3,899 | 33,192 | 40,247 |
| Councillor Blizzard | 29,127 | 3,754 | 32,881 | 41,021 |
| Councillor Randhawa | 27,627 | 2,399 | 30,026 | 38,292 |
| Councillor Harris | 8,155 | 813 | 8,968 | - |
| Councillor Abitoye | 8,055 | 810 | 8,865 | - |
| Councillor Kelly | 8,055 | 810 | 8,865 | - |
| Councillor Lennox | 7,955 | 806 | 8,761 | - |
| Councillor Makin | 7,655 | 796 | 8,451 | - |
| | 296,553 | 32,418 | 328,971 | 323,002 |
| Chief Administrative Officers | | | | |
| City Manager Fleming | 200,036 | 39,096 | 239,132 | - |
| Former City Manager Kloss | 35,978 | 3,759 | 39,737 | 228,832 |

a) Salaries include regular base pay, honoraria, and per diems. The City Manager's annual salary is \$204,000.

b) Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including retirement pension, Canada Pension Plan (CPP), Employment Insurance (EI), health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, and long term disability plans. Benefits and allowances also include the employer's share of the cost of additional taxable benefits, including car allowances.

CITY OF LLOYDMINSTER

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2017

9. Council remuneration

The Lloydminster Charter requires the disclosure of salaries and benefits for municipal officers, the chief administrative officer and designated officers to follow Alberta Regulation 313/2000 and is as follows:

| | Salaries (a) | Benefits & Allowances (b) | 2017 | 2016 |
|--------------------------------|-------------------|---------------------------------|-------------------|-------------------|
| Mayor | | | | |
| Gerald Aalbers | 93,590 | 12,780 | 106,370 | 14,585 |
| Rob Saunders | - | - | - | 94,876 |
| Councillors | | | | |
| Ken Baker | 35,395 | 1,600 | 36,995 | 34,831 |
| Stephanie Brown Munro | 37,195 | 1,600 | 38,795 | 6,085 |
| Aaron Buckingham | 36,595 | 1,600 | 38,195 | 5,885 |
| Lachlan Cummine | - | - | - | 28,161 |
| Michael Diachuk | 36,395 | 1,691 | 38,086 | 5,893 |
| Glen Fagnan | 37,462 | 1,691 | 39,153 | 5,893 |
| Linnea Goodhand | - | - | - | 28,561 |
| Chris McQuid | - | - | - | 29,069 |
| Larry Sauer | - | - | - | 30,362 |
| Jonathon Torresan | 36,595 | 1,600 | 38,195 | 5,885 |
| Jason Whiting | - | - | - | 29,543 |
| City Manager | | | | |
| Glenn Carroll | 99,404 | 7,006 | 106,410 | 218,085 |
| J.R McDonald & Associates Inc. | 140,890 | 18,058 | 158,948 | - |
| Dion Pollard | 28,461 | 2,939 | 31,400 | - |
| | <u>\$ 581,982</u> | <u>\$ 50,565</u> | <u>\$ 632,547</u> | <u>\$ 537,714</u> |

(a) Salaries (a) above includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration. Differences in remuneration among Councillors is due to committee meeting requirements and portfolio.

(b) Benefits and allowances (b) above include employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships, tuition and car allowances.

City of Leduc
Notes to the Consolidated Financial Statements
For the year ended December 31, 2017

12. Equity in Tangible Capital Assets

| | 2017 | 2016 |
|-----------------------------------|----------------------|---------------|
| Tangible capital assets (Note 9) | 1,106,883,385 | 1,036,693,606 |
| Accumulated amortization (Note 9) | (309,610,676) | (287,657,835) |
| Long-term debt (Note 7) | (48,643,130) | (52,273,583) |
| | 748,629,579 | 696,762,190 |

13. Salary and Benefits Disclosure

Disclosure of salaries and benefits for municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

| | Salary | Benefits & allowances | 2017 | 2016 |
|--|----------------|--------------------------------------|----------------|-------------|
| Mayor/Council | | | | |
| R. Young - Current Mayor/Past Councillor | 42,087 | 4,515 | 46,602 | 39,623 |
| G. Finstad - Incumbent Councillor | 36,590 | 8,974 | 45,564 | 45,369 |
| T. Lazowski - Incumbent Councillor | 36,590 | 7,702 | 44,292 | 44,096 |
| B. Beckett - Incumbent Councillor | 36,590 | 4,085 | 40,675 | 40,649 |
| W. Hamilton - Newly Elected Councillor | 4,926 | 1,710 | 6,636 | - |
| L. Hansen - Newly Elected Councillor | 4,926 | 936 | 5,862 | - |
| L. Tillack - Newly Elected Councillor | 4,926 | 2,012 | 6,938 | - |
| G. Krischke - Past Mayor | 67,305 | 10,156 | 77,461 | 88,646 |
| D. Mackenzie - Past Councillor | 31,805 | 7,269 | 39,074 | 45,369 |
| D. Smith - Past Councillor | 31,805 | 3,775 | 35,580 | 40,896 |
| City Manager | 266,981 | 9,756 | 276,737 | 269,634 |

- (a) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria, and any other direct cash remuneration.
- (b) Employer's share of all employee benefits and contributions or payment made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, and long term disability plans.
- (c) 2017 was an election year for Alberta municipalities.

CITY OF ST. ALBERT
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Year Ended December 31, 2017 (In thousands of dollars)

13. SALARIES AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for elected municipal officials, the chief administrative officer, and the designated officer is required by Alberta Regulation 313/2000. This information is not presented in thousands of dollars.

| | Salaries (a) | Benefits and Allowances (b) | 2017 | 2016 |
|------------------------------|-----------------|-----------------------------------|-----------|---------|
| Mayor Heron (i) | \$ 19,504 | \$ 1,120 | \$ 20,624 | \$ - |
| Councillor Hansen (i) | 7,979 | 988 | 8,967 | - |
| Councillor Joly (i) | 7,979 | 994 | 8,973 | - |
| Councillor K. MacKay (i) | 7,979 | 304 | 8,283 | - |
| Councillor Watkins (i) | 7,979 | 870 | 8,849 | - |
| Councillor Brodhead | 41,612 | 5,835 | 47,447 | 47,134 |
| Councillor Hughes | 40,612 | 5,884 | 46,496 | 43,191 |
| Mayor Crouse (ii) | 114,147 | 7,521 | 121,668 | 146,508 |
| Councillor Heron (ii) | 33,633 | 2,762 | 36,395 | 51,858 |
| Councillor C. MacKay (ii) | 32,233 | 3,431 | 35,664 | 42,266 |
| Councillor Osborne (ii) | 32,433 | 5,216 | 37,649 | 49,943 |
| Councillor Russell (ii) | 31,233 | 257 | 31,490 | 37,916 |
| Chief Administrative Officer | 250,000 | 42,889 | 292,889 | 696,726 |
| Designated Officer | 143,855 | 39,945 | 183,800 | 184,982 |

(i) Council Term started October 2017.

(ii) Council Term completed October 2017.

a. Salaries

Salaries above includes amounts received from an independent organization by the Mayor and Councillors when acting in their capacity. These amounts were paid through the City and are included in the City's expenses, in the consolidated financial statements.

b. Benefits and Allowances

Benefits and allowances above, include any allowances, as well as the City's share of all employee benefits and contributions or payments made on behalf of employees including retirement pension, Canada Pension Plan, employment insurance, WCB, health care, dental coverage, vision coverage, group life insurance, accidental death and dismemberment insurance, long and short term disability plans, professional memberships, and car allowances.

c. Chief Administrative Officer (CAO)

As at December 31, 2016, salaries, benefits, and allowances for the Chief Administrative Officer (CAO) include severance costs and related benefit payouts.

CITY OF SPRUCE GROVE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2017
(in thousands of dollars)

14. Segmented Disclosure (Continued)

Segmented information has been identified above based upon lines of service provided by the City. The services that are disclosed in the segmented information are referred to as:

- (a) Municipal, for operating and capital activities other than those designated as Utility and Development.
- (b) Utility, for water, solid waste and wastewater services.
- (c) Development, for developer-funded projects and activities.

15. Salary and Benefits Disclosure

Disclosure of salaries and benefits for municipal officials and the chief administrative officer is required by Alberta Regulation 313/2000. This information is not presented in thousands of dollars.

| | 2017 Salaries | 2017 Benefits | 2016 Salaries | 2016 Benefits |
|------------------------------|------------------|------------------|------------------|------------------|
| Mayor Houston | 98,883 | 14,531 | 85,208 | 12,047 |
| Alderman Baxter | 35,398 | 7,133 | 39,517 | 7,421 |
| Councillor Thebaud-Gruhlke | 7,973 | 2,335 | - | - |
| Alderman Kesanko | 41,009 | 5,581 | 41,591 | 5,945 |
| Councillor Mckenzie | 9,511 | 2,169 | - | - |
| Alderman Mclean | 41,859 | 8,840 | 41,486 | 8,517 |
| Councillor Oldham | 8,998 | 2,382 | - | - |
| Councillor Rothe | 43,222 | 10,849 | 37,240 | 9,017 |
| Alderman Steinburg | 37,180 | 5,135 | 38,991 | 5,760 |
| Councillor Stevenson | 10,793 | 1,931 | - | - |
| Councillor Turton | 47,223 | 11,010 | 37,114 | 9,015 |
| | 382,049 | 71,896 | 321,147 | 57,722 |
| Chief Administrative Officer | 237,727 | 47,407 | 235,274 | 35,948 |
| | 619,776 | 119,303 | 556,421 | 93,670 |

CITY OF GRANDE PRAIRIE
Notes to Consolidated Financial Statements
Year Ended December 31, 2017

16. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

| | Salary ¹ | Benefits and Allowances ² | 2017 | 2016 |
|---------------|---------------------|--------------------------------------|------------|------------|
| Mayor: | | | | |
| B. Given | \$ 99,197 | \$ 10,040 | \$ 109,237 | \$ 111,423 |
| Councillors: | | | | |
| C. Blackburn | 10,325 | 1,194 | 11,519 | - |
| D. Bressey | 9,525 | 1,156 | 10,681 | - |
| J. Clayton | 47,024 | 5,335 | 52,359 | 43,982 |
| E. Friesen | 10,325 | 1,196 | 11,521 | - |
| D. Logan | 37,070 | 3,309 | 40,379 | 41,228 |
| K. McLean | 43,070 | 4,381 | 47,451 | 48,527 |
| Y. Minhas | 10,325 | 1,196 | 11,521 | - |
| K. O'Toole | 52,024 | 5,511 | 57,535 | 46,564 |
| W. Pilat | 10,325 | 1,196 | 11,521 | - |
| L. Radbourne | 38,170 | 4,244 | 42,414 | 43,775 |
| H. Rice | 39,251 | 1,325 | 40,576 | 40,807 |
| R. Tarant | 40,070 | 4,306 | 44,376 | 46,650 |
| C. Thiessen | 51,024 | 5,478 | 56,502 | 48,947 |
| City Manager: | | | | |
| R. Nicolay | 246,983 | 39,555 | 286,538 | - |
| G. Scerbak | 87,837 | 7,468 | 95,305 | 276,490 |

1. Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
2. Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and tuition.
3. Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, travel allowances and car allowances.



Lacombe County
Notes to Consolidated Financial Statements

December 31, 2017

17. Remuneration Disclosure

Disclosure of remuneration for municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

| | <u>Compensation</u> | <u>Benefits & Allowances</u> | <u>Total 2017</u> | <u>Total 2016</u> |
|--|---------------------|--------------------------------------|-----------------------|-----------------------|
| Councillors: | | | | |
| Division 1 | \$ 53,788 | \$ 17,170 | \$ 70,958 | \$ 70,282 |
| Division 2 | 58,859 | 18,033 | 76,892 | 78,400 |
| Division 3 | 54,420 | 10,999 | 65,419 | 64,805 |
| Division 4 - Reeve | 63,296 | 13,987 | 77,283 | 73,474 |
| Division 5 | 59,229 | 15,197 | 74,426 | 72,890 |
| Division 6 | 52,625 | 13,133 | 65,758 | 64,521 |
| Division 7 | 55,900 | 16,142 | 72,042 | 65,726 |
| Administration: | | | | |
| Chief Administrative Officer - T. Hager | 290,359 | 92,079 | 382,438 | 298,314 |
| Designated Officer | 130,585 | 15,133 | 145,718 | 151,069 |

Council Compensation: includes base pay, per diem and expenses for attending meetings and other Council functions.

Council Benefits and Allowances: includes the County's contribution for health, dental and insurance benefits, convention expenses, and mileage paid for attending meetings and other Council functions.

Chief Administrative Officer and Designated Officer Salary: includes regular base pay.

Chief Administrative Officer and Designated Office Benefits and Allowances: includes the County's contribution for Canada Pension Plan, Employment Insurance, health, dental and insurance benefits, pension, professional memberships, tuition and mileage.

PARKLAND COUNTY
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2017

16. SALARY AND BENEFITS

Councillors attend a number of Council/Committee/Board meetings for which they receive remuneration directly from the County. The remuneration they receive is listed below.

| | Salary | Benefits | Allowances | 2017 | 2016 |
|-------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| Mayor | \$ 99,483 | \$ 12,145 | \$ 7,652 | \$ 119,280 | \$ 121,517 |
| Councillor - Division 1 | 74,254 | 11,643 | 4,203 | 90,100 | 81,357 |
| Councillor - Division 2 | 59,212 | 10,007 | 3,340 | 72,559 | 73,864 |
| Councillor - Division 3 | 66,099 | 8,560 | 1,705 | 76,364 | 69,858 |
| Councillor - Division 4 | 57,448 | 9,829 | 3,017 | 70,294 | 65,290 |
| Councillor - Division 5 | 61,308 | 10,275 | 4,475 | 76,058 | 81,074 |
| Councillor - Division 6 | 59,970 | 8,192 | 8,729 | 76,891 | 79,755 |
| | \$ 477,774 | \$ 70,651 | \$ 33,121 | \$ 581,546 | \$ 572,715 |
| CAO/Interim CAO | \$ 233,407 | \$ 39,837 | \$ 7,400 | \$ 280,644 | \$ 402,340 |
| Manager, Legislative Services | \$ 134,512 | \$ 33,299 | \$ 23,739 | \$ 191,550 | \$ 184,936 |
| Designated Assessor | \$ 145,519 | \$ 31,240 | \$ 17,631 | \$ 194,390 | \$ 181,217 |

Salary for Council includes regular base pay and honoraria and the Deputy Mayor receives an additional amount per month (\$1,034).

Council benefits include: employer share of all employee benefits (pension or Registered Retirement Savings Plan, health, vision, dental, life insurance, accidental death and dismemberment, Workers' Compensation coverage).

Councillors also serve on a number of other Committees/Boards for which they receive remuneration directly from that organization and which are not included in the above salary and benefits disclosure.

The list of Committees/Boards that Council members are appointed to at the annual organizational meeting are listed on the County's website for public access.

Allowances include costs for internet, phone, mileage to attend Council meetings, car allowance and other cash payments.

STRATHCONA COUNTY
Notes to Consolidated Financial Statements
Year ended December 31, 2017 (in thousands of dollars)

14. GOVERNMENT TRANSFERS (CONTINUED)

The Provincial government announced the Green Transit Incentives Program (GreenTRIP) in July 2008. GreenTRIP supports new public transit projects that will lead to a reduction of greenhouse gas emissions and traffic congestion by decreasing the number of vehicles on the roads. In 2017, the County received authorization of \$973 (2016 – \$1,987) in GreenTRIP funding, and \$973 (2016 – \$1,987) has been recognized in capital transfers. As at December 31, 2017, \$465 (2016 – \$1,987) has been recognized as receivable under this program.

In 2014, the Federal government designated funds to support infrastructure projects in Alberta communities with a population up to 100,000. The Small Communities Fund (SCF) focuses on supporting local priorities that contribute to economic growth, a cleaner environment and stronger communities. In 2017, the County received authorization of \$478 (2016 – \$2,576) and \$478 (2016 – \$2,576) has been recognized in capital transfers.

15. OTHER CAPITAL REVENUES

| | 2017 Budget | 2017 | 2016 |
|---|------------------|-----------------|------------------|
| Development Levies and Charges | \$ 17,742 | \$ (88) | \$ 6,985 |
| Developer and Other Third Party Contributions | 22,761 | 8,466 | 4,509 |
| | <u>\$ 40,503</u> | <u>\$ 8,378</u> | <u>\$ 11,494</u> |

16. SALARIES AND BENEFITS DISCLOSURE

The following salaries and benefits are disclosed on a cash flow basis, as required under the Supplementary Accounting Principles and Standards Regulation (AR 313/2000) of the MGA:

| | Salaries | Benefits & Allowances | 2017 | 2016 |
|----------------------------------|---------------|--------------------------|---------------|---------------|
| Elected Officials: | | | | |
| Mayor – Jan - Oct | \$ 101 | \$ 35 | \$ 136 | \$ 140 |
| Mayor – Oct - Dec | 25 | 5 | 30 | - |
| Councillor – Ward 1 – Jan - Sept | 51 | 6 | 57 | 81 |
| Councillor – Ward 1 – Oct - Dec | 14 | 3 | 17 | - |
| Councillor – Ward 2 | 72 | 18 | 90 | 89 |
| Councillor – Ward 3 | 72 | 16 | 88 | 88 |
| Councillor – Ward 4 – Jan - Oct | 59 | 27 | 86 | 89 |
| Councillor – Ward 4 – Oct - Dec | 14 | 3 | 17 | - |
| Councillor – Ward 5 | 72 | 19 | 91 | 89 |
| Councillor – Ward 6 | 72 | 9 | 81 | 81 |
| Councillor – Ward 7 – Jan - Oct | 59 | 21 | 80 | 83 |
| Councillor – Ward 7 – Oct - Dec | 14 | 2 | 16 | - |
| Councillor – Ward 8 – Jan - Oct | 59 | 24 | 83 | 87 |
| Councillor – Ward 8 – Oct - Dec | 14 | 3 | 17 | - |
| | <u>\$ 698</u> | <u>\$ 191</u> | <u>\$ 889</u> | <u>\$ 827</u> |
| Chief Commissioner | \$ 292 | \$ 49 | \$ 341 | \$ 322 |

Benefits and allowances include the County's share of Canada Pension Plan, Workers' Compensation Board, retirement contributions, group insurance, extended health care, dental benefits, accidental death and dismemberment, long-term disability insurance, car allowance and transition allowance. Benefits also include the County's share of employment insurance for the Chief Commissioner.

COUNTY OF GRANDE PRAIRIE NO. 1
Notes to Consolidated Financial Statements
Year Ended December 31, 2017

18. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

| | | 2017 | | | | 2016 |
|------------------------------|-----------|---|--------------|----------------|------------|------------|
| | | <div>Travel Cost and Allowances (3)</div> | | | | Total |
| COUNTY COUNCIL | Division | Salary (1) | Benefits (2) | Allowances (3) | Total | Total |
| Reeve - L. Beaupre | 3 | 86,485 | 14,944 | 24,094 | 125,523 | 130,984 |
| H. Bulford | 1 | 61,643 | 12,487 | 33,388 | 107,518 | 96,429 |
| D. Beeston | 2 | 65,342 | 13,467 | 25,985 | 104,794 | 112,574 |
| R. Sutherland | 4 | 66,438 | 13,818 | 24,272 | 104,528 | 104,451 |
| B. Marshall | 5 | 69,451 | 13,730 | 27,581 | 110,762 | 113,581 |
| P. Harris | 6 | 53,013 | 12,136 | 19,914 | 85,063 | 87,038 |
| B. Smith | 7 | 42,465 | 4,968 | 18,944 | 66,377 | 77,355 |
| L. Waddy | 7 | 13,699 | 2,732 | 6,170 | 22,601 | - |
| R. Harpe | 8 | - | - | - | - | 3,503 |
| K. Rosvold | 8 | 71,506 | 13,965 | 39,270 | 124,741 | 60,446 |
| C. Beck | 9 | 67,260 | 10,331 | 32,355 | 109,946 | 111,058 |
| | | \$ 597,202 | \$ 112,578 | \$ 251,973 | \$ 961,853 | \$ 897,419 |
| OFFICERS | | | | | | |
| | Positions | | | | | |
| Chief Administrative Officer | 1 | \$ 281,570 | \$ 21,684 | \$ 21,810 | \$ 325,064 | \$ 296,713 |
| Designated Officers | 2 | 267,160 | 40,878 | 17,354 | 325,392 | 319,716 |
| | | \$ 548,730 | \$ 62,562 | \$ 39,164 | \$ 650,456 | \$ 616,429 |

(continues)



MUNICIPAL DISTRICT OF OPPORTUNITY NO.17

Notes to Consolidated Financial Statements

Year Ended December 31, 2017

13. Salaries and Benefits Disclosure

Disclosure of salaries and benefits for municipal officials, the Chief Administrative Officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

| | Salary | Benefits and Allowances | 2017 | 2016 Total |
|----------------------------------|--------------|-------------------------|--------------|--------------|
| Marcel D. Auger (Reeve) | \$ 91,000 | \$ 40,195 | \$ 131,195 | \$ 100,539 |
| Everett Gottfried (Deputy Reeve) | 91,000 | 27,131 | 118,131 | 100,721 |
| Paul Sinclair | 75,833 | 18,978 | 94,811 | 97,979 |
| Dollie Anderson | 75,833 | 38,704 | 114,537 | 97,979 |
| Leo Alook | 91,000 | 47,181 | 138,181 | 99,339 |
| Dwayne Calliou | 75,833 | 36,398 | 112,231 | 100,539 |
| Clarence Cardinal | 75,233 | 28,250 | 103,483 | 96,924 |
| Gerald Johnson | 75,833 | 14,103 | 89,936 | 98,692 |
| Louie Okenow | 75,833 | 35,984 | 111,817 | 99,339 |
| Hal Taron | 75,833 | 27,171 | 103,004 | 100,539 |
| Roy Yellowknee | 91,000 | 44,356 | 135,356 | 100,539 |
| Brenden Powell | 18,958 | 9,603 | 28,561 | - |
| Louis Cardinal | 18,958 | 6,602 | 25,560 | - |
| Victor Gladue | 18,958 | 6,806 | 25,764 | - |
| Kevin Bigstone | 18,958 | 7,465 | 26,423 | - |
| Robin Guild | 18,958 | 2,435 | 21,393 | - |
| Barry Schmidt | 18,958 | 9,190 | 28,148 | - |
| Darlene Jackson | 18,958 | 3,195 | 22,153 | - |
| Helen Alook (CEO) | 198,660 | 17,435 | 216,095 | 231,917 |
| | \$ 1,225,597 | \$ 421,182 | \$ 1,646,779 | \$ 1,325,046 |

Council salary includes regular base pay, gross honoraria and any other direct cash remuneration. Council benefits include:

- Employer's share of all benefits and contributions or payments made on behalf of employees, including health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans; and
- Allowances and the employer's share of the cost of additional taxable benefits, including special leave with pay, car and travel allowances, conferences and memberships.