

**REGULAR MEETING AGENDA  
SUMMER VILLAGE OF HALF MOON BAY  
APRIL 23, 2024 @ 9:00 A.M.**

**A. CALL TO ORDER**

- B. AGENDA** - additions/deletions  
- adoption

- C. ADOPTION OF MINUTES** - Regular Meeting Minutes, March 12, 2024

**D. INFORMATION ITEMS**

- 1) Accounts Payable Report
- 2) Quarterly Financial Report
- 3) Public Works Report
- 4) Development Update
- 5) CAO Report
- 6) Wastewater Project Briefing Note

**E. REQUEST FOR DECISION**

**1) Finance**

- a) Mill Rate Bylaw

**2) Council & Legislation**

- a) ASVA Conference
- b) Seniors Week

**3) Public Works**

- a) Pickleball Court New Design Options

## **F. COUNCIL, COMMITTEES, AND CORRESPONDENCE**

### **1) Council Reports**

- a) Mayor Johnston
- b) Deputy Mayor Remington
- c) Councillor Pashak written reports:
  - Sylvan Lake Regional Wastewater Commission (SLRWWC)
  - SLRWWC South Shore Line Project (line from HMB to TOSL)
  - Association of Summer Villages of Alberta (ASVA)
  - Alberta Municipalities (AB Munis and formerly AUMA)
  - Government of Alberta (GOA)
  - Alberta Municipal Wastewater Program grant (AMWWP)
  - SV Ma-Me-O Beach Viability Review

### **2) Committee Reports**

- a) Julie Maplethorpe, Summer Village of Jarvis Bay
  - Parkland Regional Library Board

### **3) Correspondence**

- a) Association of Summer Villages of Alberta Newsletter

### **4) Upcoming Meetings**

- a) Council Meeting – June 4, 2024

## **G. ADJOURNMENT**

Summer Village of Half Moon Bay  
Regular Meeting Minutes  
March 12, 2024

C-1

*Minutes of a Regular Council Meeting of the Summer Village of Half Moon Bay, Province of Alberta, held March 12, 2024, in the Summer Villages on Sylvan Lake Administration Office at Sylvan Lake, Alberta.*

**PRESENT**

Mayor:	Jon Johnston via Zoom
Deputy Mayor:	Andrea Remington via Zoom
Councillor:	Mike Pashak via Zoom
CAO:	Tanner Evans
Development Officer:	Kara Kashuba
Public Works Manager:	Justin Caslor
Recording Secretary:	Teri Musseau
Delegate(s):	Phil Dirks, Metrix Group via Zoom

**CALL TO ORDER** The Meeting was called to order at 9:02 a.m. by Mayor Johnston.

**AGENDA APPROVAL**

**HMC-24-014** MOVED by Councillor Pashak that the agenda be adopted as presented.  
CARRIED

**CONFIRMATION OF MINUTES**

**HMC-24-015** MOVED by Councillor Pashak that the minutes of the Regular Meeting of Council held on February 13, 2024, be approved as presented.  
CARRIED

**DELEGATION**

Phil Dirks from Metrix Group joined Council to present the 2023 audited financial statements and review the audit findings report.

Phil Dirks left the meeting at 9:28 a.m.

**HMC-24-016** MOVED by Mayor Johnston that Council accept the 2023 audited financial statements as presented and authorize the Mayor to sign the financial return.  
CARRIED

**INFORMATION ITEMS**

- 1) Accounts Payable
- 2) Public Works Report
- 3) Development Update
- 4) CAO Report

**HMC-24-017** MOVED by Mayor Johnston that the information items be accepted as presented.  
CARRIED

**TABLED ITEMS**

**PUBLIC WORKS**

**Bylaw #176-23**      Traffic Bylaw  
**HMC-24-018**      MOVED by Mayor Johnston that Council table the Traffic Bylaw #176-23 for further review and consideration.  
CARRIED

**REQUEST FOR DECISION**

**COUNCIL & LEGISLATION**

**HMC-24-019**      Working Well Workshop  
MOVED by Councillor Pashak that Half Moon Bay collaborate with the other summer villages to host 2 evening working well workshops for residents on a first come first served basis.  
CARRIED

Council break at 10:59 a.m.

Council reconvened at 11:04 a.m.

**HMC-24-020**      Wastewater Force Main – 2024 Work Items  
MOVED by Mayor Johnston that Administration bring back a proposal for a communication strategy with the residents regarding the internal wastewater system.  
CARRIED

**HMC-24-021**      MOVED by Councillor Pashak that Half Moon Bay Council approves Councillor Pashak to advocate on behalf of the Summer Village of Half Moon Bay on all grant applications.  
CARRIED

**HMC-24-022**      Wastewater Project – Financing Options  
MOVED by Mayor Johnston that Council accept the financing options for the wastewater project as information.  
CARRIED

**COUNCIL REPORTS**

Mayor Johnston

- No reports

Deputy Mayor Remington

- No reports

Councillor Pashak – written reports

- Sylvan Lake Regional Water & Wastewater Commission (SLRWWC)
- SLRWWC South Shore Line Project (SSL)
- Association of Summer Villages of Alberta (ASVA)
- Alberta Municipalities (AB Munis)
- Government of Alberta (GOA)

**COMMITTEE REPORTS**

Julie Maplethorpe, Summer Village of Jarvis Bay

- Town of Sylvan Lake Library Board
- Parkland Regional Library Board

**CORRESPONDENCE**

- Alberta Municipalities (AB Munis)

**HMC-24-023**      MOVED by Mayor Johnston that the Council, Committee, and Correspondence items be accepted as information.  
CARRIED

**NEXT MEETING**

**HMC-24-024**      MOVED by Mayor Johnston that the next meeting of Council be held April 23, 2024, at 9:00 a.m.  
CARRIED

**ADJOURNMENT**

**HMC-24-025**      MOVED by Mayor Johnston that being the agenda matters have been concluded, the meeting adjourned at 12:13 p.m.  
CARRIED

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JON JOHNSTON, MAYOR

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TANNER EVANS, CAO

## Summer Village of Half Moon Bay

### Administration and Finance

April 23, 2024

### Information Item

#### Agenda Item: *Accounts Payable Update*

#### Background:

Total payables processed and presented to Council \$ 51,902.27

The following list identifies any payments over \$3,000 and monthly costs:

1. Government of Alberta	\$ 6,313.00
a. Police Funding Model 2023	
2. Lacombe Regional Waste Service	\$ 4,220.39
a. Landfill Costs	
3. Summer Village of Norglenwold	\$ 3,500.00
a. Feb 2024 Shared Costs	
4. Summer Village of Norglenwold	\$ 3,140.59
a. Mar 2024 Shared Costs	
5. Alberta School Foundation Fund	\$ 25,609.20

#### Council Expense Claims Report:

##### January Expense

▪ Jon Johnston	\$0
▪ Andrea Remington	\$0
▪ Mike Paskak	\$0

#### Administrative Recommendations:

Council to accept as information.

#### Authorities:

MGA 207 (c): The chief administrative officer advised and informs the council on the operations and affairs of the municipality.

Summer Village of Half Moon Bay  
List of Accounts for Approval

Date Printed  
2024-04-10 10:03 AM

Batch: 2024-00023 to 2024-00037

Bank Code - NewAcct - New Main Bank Code

COMPUTER CHEQUE

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
189	2024-02-29	VOID - Cheque Confirmation			
190	2024-02-29	VOID - Cheque Confirmation			
191 19980 20023	2024-02-29	Al's Bobcat & Trucking 232-000-255 - Plowing Program 312-000-260 - GST Paid Refunc	Feb 5 to 14 Sanding & Sno GST Tax Code	1,590.00 79.50	1,669.50
		232-000-255 - Plowing Program 312-000-260 - GST Paid Refunc	Feb 16 to 29 Sanding and S GST Tax Code	1,380.00 69.00	1,449.00
			Payment Total:		3,118.50
192 60937	2024-02-29	Empringham Disposal Corp 243-000-200 - Contracted Servic	Feb Bi- Weekly Collection GST Tax Code	180.90 9.05	189.95
193 1800030603	2024-03-31	Government of Alberta 412-000-270 - Trade Accounts F	Police Funding Model 2023	6,313.00	6,313.00
194 37832	2024-03-31	Lacombe Regional Waste Service 243-000-255 - Landfill Costs	Landfill Costs	4,220.39	4,220.39
195 2024-1	2024-03-31	Red Deer Catholic Regional 201-100-130 - ASFF-Residentia	First Quarter Tax Requisitio	1,137.72	1,137.72
196 20070	2024-04-10	Al's Bobcat & Trucking 232-000-255 - Plowing Program 312-000-260 - GST Paid Refunc	March 2024 Plowing Progra GST Tax Code	1,905.00 95.25	2,000.25
197 1833	2024-04-10	Triangle Construction 232-000-260 - Tree Removal 312-000-260 - GST Paid Refunc	Removal of Trees in West F GST Tax Code	950.00 47.50	997.50
198 9354	2024-04-10	Wild Rose Assessment Service 212-400-232 - Assessment Fee: 312-000-260 - GST Paid Refunc	Assessment Fees -April 1 - GST Tax Code	700.00 35.00	735.00
			Total Computer Cheque:		18,712.31

EFT

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
63 2024-00023	2024-03-26	SV NGW 226-000-200 - Enforcement	MC-Haix-CPO Boots	17.89	
		226-000-200 - Enforcement	UFA-Jan's Bylaw Truck Fue	19.06	
		226-000-200 - Enforcement	MC-TST Canada-CPO Equi	16.54	
		226-000-200 - Enforcement	MC-Embroidery-CPO Crest	23.50	
		226-000-200 - Enforcement	MC-Intercon Messaging	2.01	
		226-000-200 - Enforcement	Lac La Biche County-CPO	454.03	
		226-000-200 - Enforcement	CO-OP-Bylaw Truck Wash	0.63	
		226-000-200 - Enforcement	Gov.of AB-Apply to Employ	57.48	
		226-000-200 - Enforcement	MC-Mark's-Gloves-CPO	2.87	
		226-000-200 - Enforcement	MC-Walmart-Ear Buds-CPC	0.75	
		226-000-200 - Enforcement	MC-Sportcheck-Hand Wrap	0.75	

Summer Village of Half Moon Bay  
List of Accounts for Approval

Date Printed  
2024-04-10 10:03 AM

Batch: 2024-00023 to 2024-00037

Payment #	Date	Vendor Name	EFT	Detail Amount	Payment Amount
Invoice #		GL Account	GL Transaction Description		
		226-000-200 - Enforcement	MC-Final Intercon Messagir	2.01	
		226-000-200 - Enforcement	MC-TST-CPO-3 in 1 Parka	20.69	618.21
64	2024-03-28	SV NGW			
2024-00029		226-000-200 - Enforcement	UFA Feb Bylaw Truck Fuel	29.70	
		226-000-200 - Enforcement	CPO Training Supplies	25.91	
		226-000-200 - Enforcement	CPO Training Supplies	26.54	82.15
65	2024-04-05	SV NGW			
2024-00033		212-100-110 - Salaries	SALARIES	2,638.82	
		212-100-130 - Training	TRAINING	0.00	
		212-100-140 - Benefits	BENEFITS	126.16	
		212-100-210 - Travel & Subsis	Travel & Subsistence	83.90	
		212-100-211 - WCB	WCB	46.95	
		212-100-266 - PW Fleet	PW Fleet	0.98	
		212-200-215 - Postage/Freight/(	Postage/FreightCourier	11.63	
		212-200-500 - Printing Costs	Printing Costs	10.46	
		212-200-510 - Office Supplies	Office Supplies	46.02	
		212-300-217 - Phone/Fax/Intern	Phone/Fax/Internet	29.90	
		212-300-540 - Utilities	Utilities	104.32	
		212-300-250 - Facility Improver	Facility Improvements	0.00	
		212-300-255 - Facility Maintena	Facility Maintenance	85.36	
		212-300-263 - Condominium Co	Condominium Costs	0.00	
		212-300-240 - Computer Softwa	Computer Software/Mtn	100.03	
		212-300-242 - IT Equipment	IT Equipment	207.59	
		212-300-265 - Equipment Maint	Equipment Maintenace	0.00	
		212-300-270 - Equipment Renta	Equipment Rental	0.00	
		212-300-510 - Other Contingenc	Administrative Contingenc	7.88	
		212-300-530 - Building Insuranc	Building Insurance	0.00	3,500.00
66	2024-04-09	SV NGW			
2024-00037		212-100-110 - Salaries	SALARIES	2,581.43	
		212-100-130 - Training	TRAINING	17.82	
		212-100-140 - Benefits	BENEFITS	126.16	
		212-100-210 - Travel & Subsis	Travel & Subsistence	0.00	
		212-100-211 - WCB	WCB	0.00	
		212-100-266 - PW Fleet	PW Fleet	0.00	
		212-200-215 - Postage/Freight/(	Postage/FreightCourier	10.46	
		212-200-500 - Printing Costs	Printing Costs	60.79	
		212-200-510 - Office Supplies	Office Supplies	1.25	
		212-300-217 - Phone/Fax/Intern	Phone/Fax/Internet	110.47	
		212-300-540 - Utilities	Utilities	93.71	
		212-300-250 - Facility Improver	Facility Improvements	0.00	
		212-300-255 - Facility Maintena	Facility Maintenance	110.94	
		212-300-263 - Condominium Co	Condominium Costs	0.00	
		212-300-240 - Computer Softwa	Computer Software/Mtn	16.78	
		212-300-242 - IT Equipment	IT Equipment	10.78	
		212-300-265 - Equipment Maint	Equipment Maintenace	0.00	
		212-300-270 - Equipment Renta	Equipment Rental	0.00	
		212-300-510 - Other Contingenc	Administrative Contingenc	0.00	
		212-300-530 - Building Insuranc	Building Insurance	0.00	3,140.59
				Total EFT:	7,340.95



Summer Village of Half Moon Bay  
List of Accounts for Approval

Date Printed  
2024-04-10 10:03 AM

Batch: 2024-00023 to 2024-00037

OTHER

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
3760 FEB232024-693	2024-02-29	Epcor 272-000-544 - Recreation Shelte 312-000-260 - GST Paid Refunc	Utilities GST Tax Code	76.13 3.81	79.94
3785 15359	2024-03-29	Alberta School Foundation Fund 201-100-130 - ASFF-Residentia	First Quarter School Fundin	25,609.20	25,609.20
3786 MAR182024-53	2024-03-31	Epcor 272-000-544 - Recreation Shelte 312-000-260 - GST Paid Refunc	Utilities GST Tax Code	81.05 4.05	85.10
3799 MAR212024-69	2024-04-11	Epcor 272-000-544 - Recreation Shelte 312-000-260 - GST Paid Refunc	Utilities GST Tax Code	71.21 3.56	74.77
				Total Other:	<u>25,849.01</u>
				Total NewAcct:	<u>51,902.27</u>

Certified Correct This April 10, 2024

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Administrator

**Summer Village of Half Moon Bay**

**April 23, 2024**

**Finance**

**Information Item**

**Agenda Item:** *1st Quarter Financial Report*

**Background:**

Administration would like to provide the following 1st Quarter Financial information to Council.

**Options for Consideration:**

Detailed 1st Quarter Financial Report

**Administrative Recommendations:**

That Council accept this report as information.

**Authorities:**

MGA 207 (c) "advises and informs the council on the operation and affairs of the municipality"



2024

First Quarter Financial Report

Prepared by

Tina Leer, Finance Manager

Presented to Council April 23, 2024



## 2024 Operating Budget to March 31, 2024

The 2024 Operating Budget reflects a total Operational Budget of \$181,762.46 and a Capital Budget of \$171,341.96.

### Revenue:

The Return on Investments continues to collect 5.3% on the bank balance of \$1,069,453.46 as of March 31, 2024.

The LGFF Operation allocation of \$9,838 has not yet been received from the Province. This allocation helps offset Administrative costs of the municipality.

Taxation revenue will not show on reporting until May, when tax notices are processed and posted in the general ledgers.

### Expenditures

#### Council and Legislation:

Very minimal Council and Legislative expenditures have been used to date.

Council Education Opportunities has \$700 to be utilized on training and education for Council members.

Overall, 14% of the Council and Legislation budget has been used as of March 31, 2024.

#### Administration:

Administrative costs are at 10% utilized. Shared administrative costing has been delayed due to departmental staffing.

Municipal Specific Administrative expenses are 33% utilized with Municipal Insurance paid for year and 1<sup>st</sup> Qtr Assessment fees showing.

### Protective Services:

Protective Services is 19% utilized at 1<sup>st</sup> Quarter reporting.

### Public Works:

Public Works is operating at 18% with mostly plowing, ditch & culvert and landfill costs for expenses in this reporting period.

### Planning and Development:

Planning and Development shows no expenses at 1<sup>st</sup> Quarter reporting.

### Recreation:

Parks and Recreation has only \$385 for expenditure reporting.

### Environment:

Red Deer River Watershed has been paid and their allocation is now 100% utilized.

### In Conclusion:

The Summer Village of Half Moon Bay is operating at 17% of their overall 2024 Operational Expense Budget on March 31, 2024 with shared administrative costing being delayed at report preparation time.

## 2024 Capital Budget to March 31, 2024

### Revenue:

No revenue to report.

### Expenditures:

No expenses to report.

## Alberta School Foundation Budget to March 31, 2024

The 2024 mill rates and requisitioned amounts were not finalized by March 15. In accordance with section 162(4) of the *Education Act*, if a municipality has not received the requisition by this date, the requisition will be based on the prior year amounts. As such the March 2024 invoices are based on the 2023 requisitions.

The first quarter 2024 ASFF school withdrawal is \$25,609.20 and the Catholic School portion paid is \$1,137.72 for a total of \$26,746.92 for first quarter payments.

## ATB Bank Balance to March 31, 2024 - \$1,069,453.46

## Surplus and Reserve Balances to March 31, 2024

• Accumulated Surplus	30,890.91
• Completions Deposits	23,000.00
• Deferred Revenue (Grants)	409,437.10
• JSC IT Reserve	0.00
• Reserves Fleet Replacement	3,710.34
• Reserves Sewer	502,845.93
• Reserves General Operating	241,824.80
• Mill Rate Stabilization	25,000.00
• Reserves Environmental	987.87
• Reserves Roads	68,590.42
• Reserve Infrastructure	0.00

## 2024 Assessment Growth and Summary Reports

The Summer Village of Half Moon Bay had a 3.1% Assessment increase from last year (reports from Wild Rose Assessment Services are attached).

### MSI Report

MSI available after 2023 statements of financial expenditures are completed is \$317,896. The pickleball project will utilize approximately \$116,145.96 of this remaining MSI funding.

Reminder: MSI ended in 2023 and will be replaced with the Local Government Fiscal Framework (LGFF) beginning in 2024. The MSI funding allocations from 2021 to 2023 will be transferred to the LGFF.

Municipalities will still be able to access their 2021 to 2023 allocations under the LGFF program.

All new capital projects or existing MSI projects that may require additional funding will be considered under the LGFF.

The LGFF allocation for 2024 is \$65,370 and \$66,182 for 2025.

### CCBF Report

CCBF Funding available is \$91,545, with another expected \$7,629 to be available in 2024.

## Property Taxes

The 2024 Property Tax and Assessment notices will be mailed out on May 24<sup>th</sup> with an Assessment complaint deadline date of July 30<sup>th</sup>.

Half Moon Bay currently has no properties registered with Alberta Land Titles for prior years tax arrears.

The 2024 Municipal Assessment Roll is available for public viewing online and at the reception counter.



**Summer Village of Half Moon Bay  
Operating Budget  
For the Period Ending March 31, 2024**

Report Date  
4/09/2024 2:43 PM

	Budget	YTD	Variance	%
<b>Revenue</b>				
101-000-110 - Taxation.	147,604		(147,604)	100.00-
101-000-510 - Penalties	2,250		(2,250)	100.00-
112-000-410 - Sale of Services & Su	68	50	(18)	26.72-
112-000-550 - Return on Investments	20,517	9,583	(10,934)	53.29-
112-000-570 - Other Revenue	538	1,310	772	143.67
112-000-740 - LGFF Operational	10,035		(10,035)	100.00-
161-000-410 - Compliance Certificat	100		(100)	100.00-
161-000-510 - Inspection Fees	100		(100)	100.00-
161-000-520 - Development Permits	300		(300)	100.00-
161-000-590 - Encroachment Fees	250	350	100	40.00
<b>Total Revenue:</b>	<b>181,762</b>	<b>11,293</b>	<b>(170,469)</b>	<b>93.79-</b>
<b>Expenditures</b>				
<b>Council and Legislation</b>				
211-101-210 - May Travel & Sub	1,000		1,000	100.00
211-101-510 - Mayor Remuneration	2,500		2,500	100.00
211-102-150 - D M Remuneration	2,000		2,000	100.00
211-102-210 - D M Travel & Sub	1,000		1,000	100.00
211-103-150 - Council Remuneration	2,000		2,000	100.00
211-103-210 - Councillor Travel & S	1,000		1,000	100.00
211-201-212 - Convention ASVA	600		600	100.00
211-202-212 - Convention ABmunis	850		850	100.00
211-203-212 - Council Education Opportunity	700		700	100.00
211-301-220 - Mem. ABmunis	915	942	(27)	2.95-
211-302-220 - Memb. ASVA	975	975		
211-303-220 - Memb. Fed. Can. Mun.	115		115	100.00
211-304-220 - Memb. Mayors & Reeves	100		100	100.00
<b>Total Council and Legislation:</b>	<b>13,755</b>	<b>1,917</b>	<b>11,838</b>	<b>86.06</b>
<b>Shared Administration</b>				
212-100-110 - Salaries	35,710	2,617	33,093	92.67
212-100-130 - Training	575	317	258	44.79
212-100-140 - Benefits	1,092	126	966	88.45
212-100-210 - Travel & Subsistence	690	79	611	88.51
212-100-211 - WCB	316	50	266	84.10
212-100-266 - PW Fleet	287	15	272	94.90
212-200-215 - Postage/Freight/Couri	374	10	364	97.20
212-200-500 - Printing Costs	460		460	100.00
212-200-510 - Office Supplies	575	71	504	87.63
212-300-217 - Phone/Fax/Internet	331	30	301	91.07
212-300-240 - Computer Software/Mtn	1,995	786	1,209	60.61
212-300-242 - IT Equipment	172	60	112	65.15
212-300-250 - Facility Improvements	575	132	443	77.05
212-300-255 - Facility Maintenance	1,092	100	992	90.82
212-300-265 - Equipment Maintenance	115	9	106	92.33
212-300-270 - Equipment Rental	230	6	224	97.50
212-300-510 - Other Contingency	115	3	112	97.02
212-300-530 - Building Insurance	144		144	100.00
212-300-540 - Utilities	920	89	831	90.32
<b>Total Shared Administration:</b>	<b>45,768</b>	<b>4,500</b>	<b>41,268</b>	<b>90.17</b>



**Summer Village of Half Moon Bay  
Operating Budget  
For the Period Ending March 31, 2024**

Report Date  
4/09/2024 2:43 PM

	Budget	YTD	Variance	%
<b>Municipal Specific Administration</b>				
212-400-220 - Election Expenses/Mee	300	142	158	52.68
212-400-222 - Advertising	500		500	100.00
212-400-231 - Audit Fees	6,578		6,578	100.00
212-400-232 - Assessment Fees	3,395	1,100	2,295	67.60
212-400-275 - Municipal Insurance	3,692	3,944	(252)	6.84-
212-400-910 - Tax Changes	200		200	100.00
212-400-930 - Fleet Replacement Reserve	1,000		1,000	100.00
212-402-220 - Donations to organiza				
<b>Total Municipal Specific Administration:</b>	<b>15,665</b>	<b>5,186</b>	<b>10,479</b>	<b>66.89</b>
<b>Protective Services</b>				
223-000-200 - Contracted Fire Service	6,417	88	6,329	98.63
223-000-201 - Emergency Management	2,750	2,750		
225-000-200 - Policing Costs	6,339		6,339	100.00
226-000-200 - Enforcement	3,845	810	3,035	78.93
<b>Total Protective Services:</b>	<b>19,351</b>	<b>3,648</b>	<b>15,703</b>	<b>81.15</b>
<b>Public Works</b>				
232-000-200 - Green Space Program	2,500		2,500	100.00
232-000-250 - Road Maintenance Prog	8,400		8,400	100.00
232-000-255 - Plowing Program	10,971	5,810	5,161	47.04
232-000-260 - Tree Removal	4,500		4,500	100.00
232-000-261 - Planting Program	2,500		2,500	100.00
232-000-265 - Sign Program	260		260	100.00
232-000-266 - Reserve- Road	3,000		3,000	100.00
232-000-270 - Pathway Program	4,000		4,000	100.00
232-000-530 - Ditch & Culvert Progr	1,500	4,000	(2,500)	166.67-
242-000-250 - SLR WasteWater Commis	9,732		9,732	100.00
242-000-253 - Unconnected Member Debenture	955		955	100.00
242-000-720 - Wastewater Reserve Co	21,000		21,000	100.00
243-000-200 - Contracted Services Solid Waste	4,925	362	4,563	92.65
243-000-255 - Landfill Costs	6,348	4,220	2,128	33.52
<b>Total Public Works:</b>	<b>80,591</b>	<b>14,392</b>	<b>66,199</b>	<b>82.14</b>
<b>Planning and Development</b>				
261-000-110 - Development Services	250		250	100.00
261-000-215 - SDAB Costs	400		400	100.00
261-000-220 - MPC Costs	600		600	100.00
<b>Total Planning and Development:</b>	<b>1,250</b>	<b>0</b>	<b>1,250</b>	<b>100.00</b>
<b>Recreation</b>				
272-000-544 - Recreation Shelter EI	1,854	305	1,549	83.54
212-403-220 - FCSS Town of Sylvan	616		616	100.00
274-000-850 - Parkland Regional Lib	388	80	308	79.31
272-000-550 - Canada Day Event	2,500		2,500	100.00
<b>Total Recreation:</b>	<b>5,358</b>	<b>385</b>	<b>4,973</b>	<b>92.81</b>
<b>Environment</b>				
243-102-150 - Red Deer River Waters	24	24		0.88-

Report Date  
4/09/2024 2:43 PM

**Summer Village of Half Moon Bay**  
**Operating Budget**  
For the Period Ending March 31, 2024

	<b>Budget</b>	<b>YTD</b>	<b>Variance</b>	<b>%</b>
<b>Total Environment:</b>	24	24	0	0.00
<b>Total Expenditures:</b>	181,762	30,052	151,710	83.47
<b>Surplus / Deficit</b>	0	(18,759)	(18,759)	0.00

Report Date  
4/09/2024 1:46 PM

**Summer Village of Half Moon Bay**  
**Project Budget Report**  
For the Period Ending March 31, 2024

	Budget	Year to Date	Budget Remain
<b>Revenue</b>			
197-211-840 - Project RES - Land Use Bylaw Rewrite	30,196.00		(30,196.00)
197-212-840 - Project MSI/LGFF-Pickleball Court	116,145.96		(116,145.96)
197-213-840 - Project RES-Forcemain Strategy	5,000.00		(5,000.00)
197-214-840 - Project RES-RR21 Replanting	20,000.00		(20,000.00)
<b>Total Revenue:</b>	<b>171,341.96</b>	<b>0.00</b>	<b>(171,341.96)</b>
<b>Expenditures</b>			
297-211-840 - Project RES - Land Use Bylaw Rewrite	30,196.00		30,196.00
297-212-840 - Project MSI/LGFF-Pickleball Court	116,145.96		116,145.96
297-213-840 - Project RES-Forecemain Strategy	5,000.00		5,000.00
297-214-840 - Project RES-RR21 Replanting	20,000.00		20,000.00
<b>Total Expenditures:</b>	<b>171,341.96</b>	<b>0.00</b>	<b>171,341.96</b>
<b>Surplus / Deficit</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Report Date  
4/10/2024 8:51 AM

**Summer Village of Half Moon Bay**  
**ASFF Budget Report**  
For the Period Ending March 31, 2024

	Budget	Year to Date	Budget Remain
<b>Revenue</b>			
101-000-130 - ASFF Residential	121,652.68		(121,652.68)
101-000-190 - ASFF Non-Residential	157.17		(157.17)
101-103-130 - DI Designated Industrial	5.14		(5.14)
<b>Total Revenue:</b>	<b>121,814.99</b>	<b>0.00</b>	<b>(121,814.99)</b>
<b>Expenditures</b>			
201-100-130 - ASFF-Residential	121,652.68	26,746.92	94,905.76
201-101-130 - ASFF-Non-Residential	157.17		157.17
201-300-130 - DI Designated Industrial	5.14		5.14
<b>Total Expenditures:</b>	<b>121,814.99</b>	<b>26,746.92</b>	<b>95,068.07</b>
<b>Surplus / Deficit</b>	<b>0.00</b>	<b>(26,746.92)</b>	<b>(26,746.92)</b>

# Assessment Growth

## Summer Village of Half Moon Bay

Assessment Year: 2023

Assessment Code	Tax Status	Grand Totals			
		Previous (2022)	New (2023)	Growth	Inflation
300 Vacant	T	1,353,000	1,425,000	0	72,000 5.3%
310 Single Family	T	44,837,000	46,409,000	153,000	1,419,000 3.2%
903 Municipal Owned - Public Use	E	4,220,000	4,303,000	0	83,000 2.0%
<b>Total:</b>		<b>50,410,000</b>	<b>52,137,000</b>	<b>153,000</b>	<b>1,574,000 3.1%</b>

**Summer Village of Half Moon Bay**

**Assessment Summary**

Assessment Year: 2023

**Municipal Assessment**

<u>Code</u> <u>Description</u>	<u>Records</u>	<u>Status</u>	<u>Land</u>	<u>Impr.</u>	<u>Other</u>	<u>Total</u>
300 Vacant	3	T	1,425,000	0	0	1,425,000
310 Single Family	64	T	34,041,000	12,368,000	0	46,409,000
<b>Taxable Total:</b>	<b>67</b>		<b>35,466,000</b>	<b>12,368,000</b>	<b>0</b>	<b>47,834,000</b>
<b>Sub Total:</b>	<b>67</b>		<b>35,466,000</b>	<b>12,368,000</b>	<b>0</b>	<b>47,834,000</b>

<u>Code</u> <u>Description</u>	<u>Records</u>	<u>Status</u>	<u>Land</u>	<u>Impr.</u>	<u>Other</u>	<u>Total</u>
903 Municipal Owned - Public Use	19	E	4,303,000	0	0	4,303,000
<b>Exempt Total:</b>	<b>19</b>		<b>4,303,000</b>	<b>0</b>	<b>0</b>	<b>4,303,000</b>
<b>For Municipal Assessment:</b>	<b>86</b>		<b>39,769,000</b>	<b>12,368,000</b>	<b>0</b>	<b>52,137,000</b>

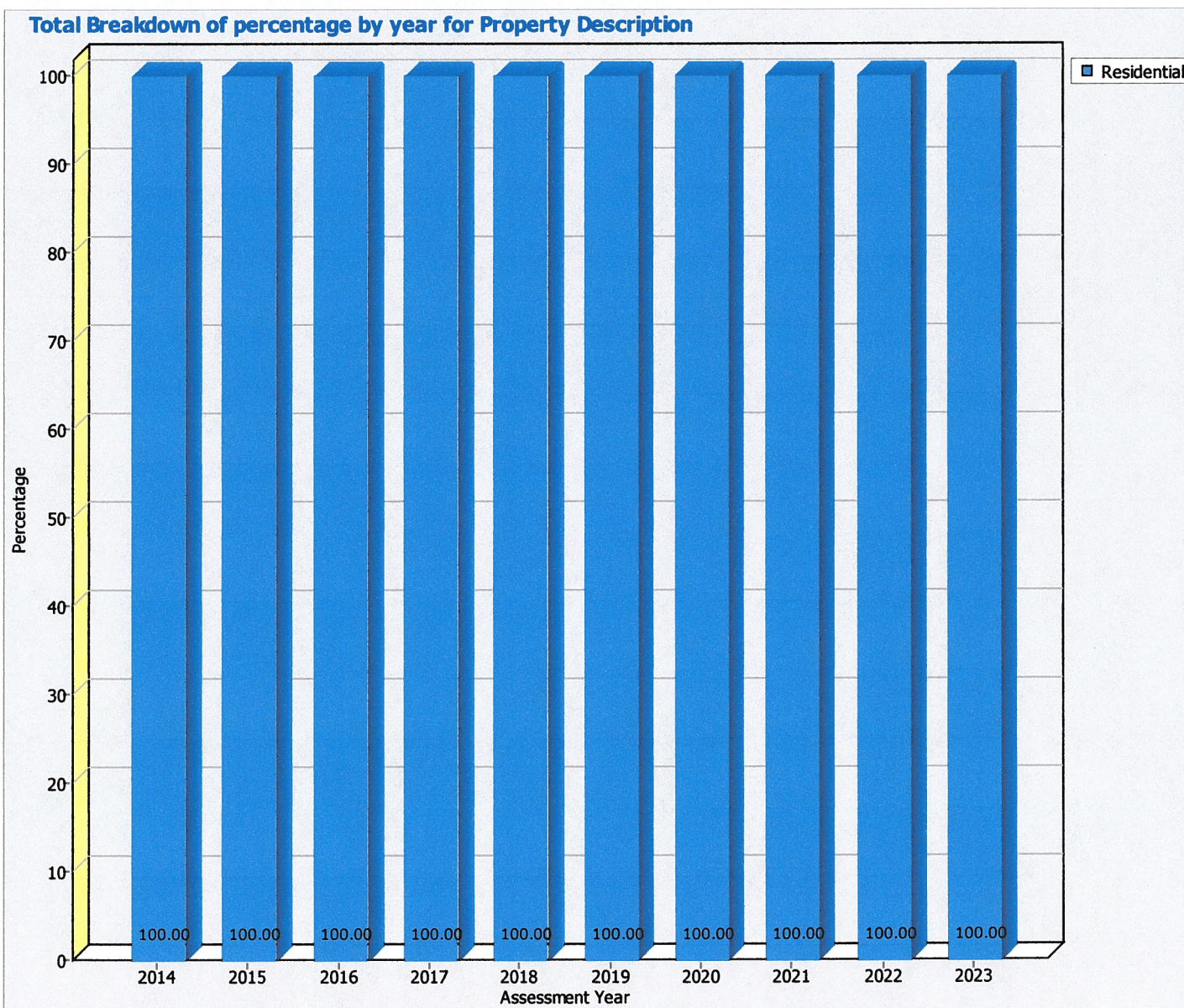
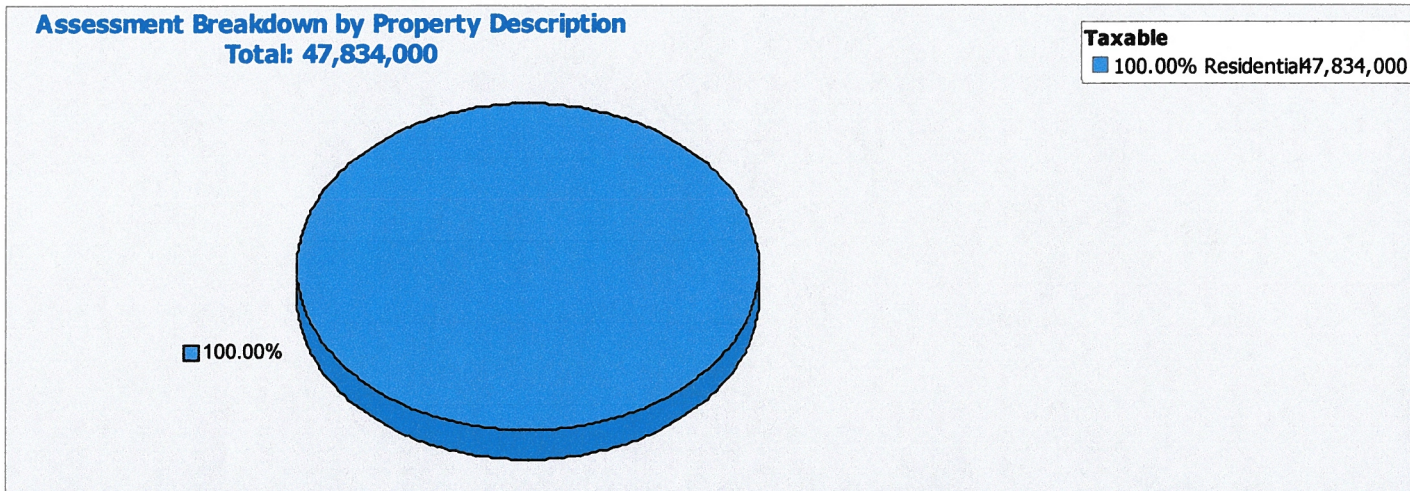
**Grand Totals**

<b>Taxable Total:</b>	<b>67</b>		<b>35,466,000</b>	<b>12,368,000</b>	<b>0</b>	<b>47,834,000</b>
<b>Exempt Total:</b>	<b>19</b>		<b>4,303,000</b>	<b>0</b>	<b>0</b>	<b>4,303,000</b>
<b>Parcels: 86</b>	<b>86</b>		<b>39,769,000</b>	<b>12,368,000</b>	<b>0</b>	<b>52,137,000</b>

### Summer Village of Half Moon Bay

## Assessment Summary

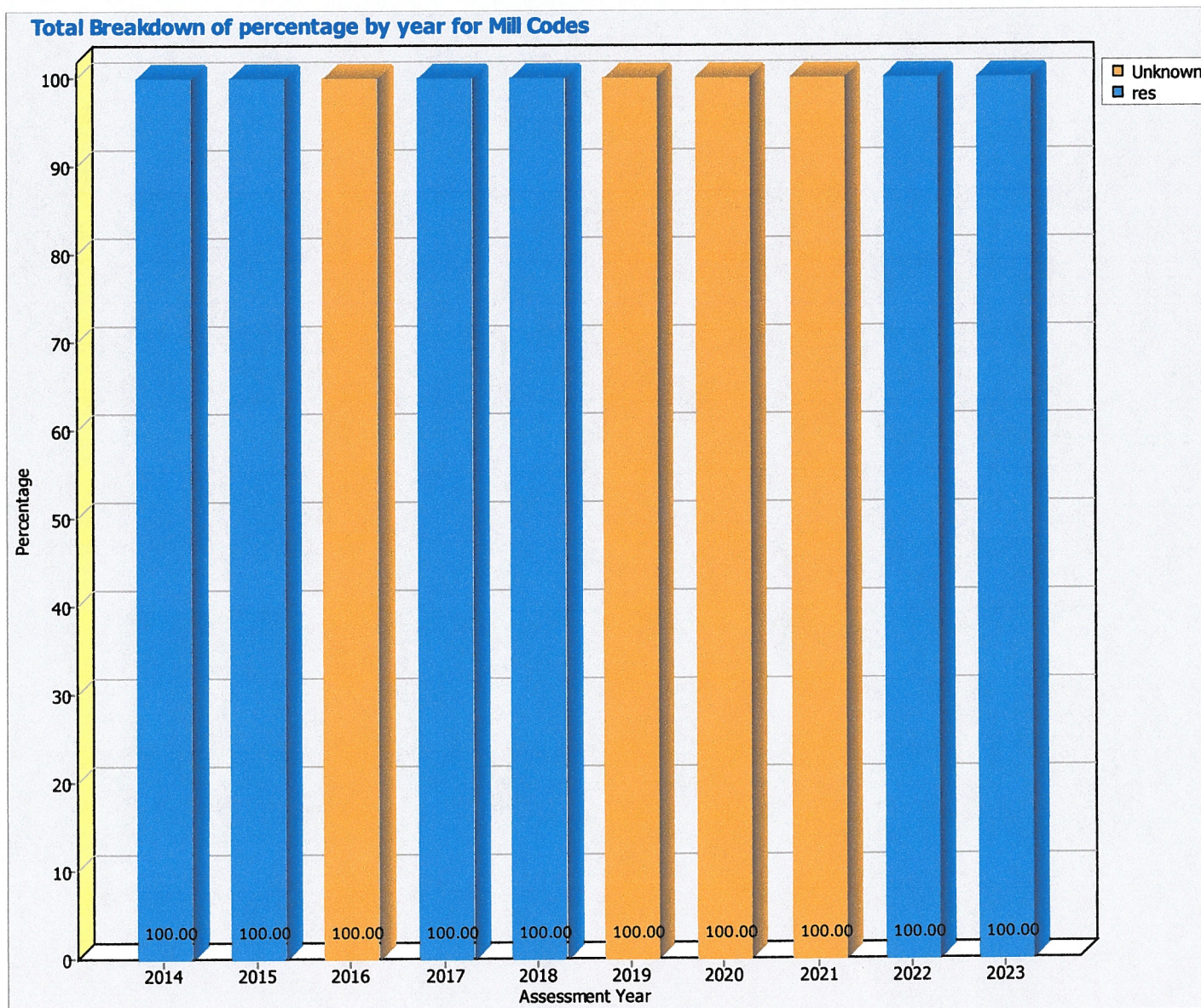
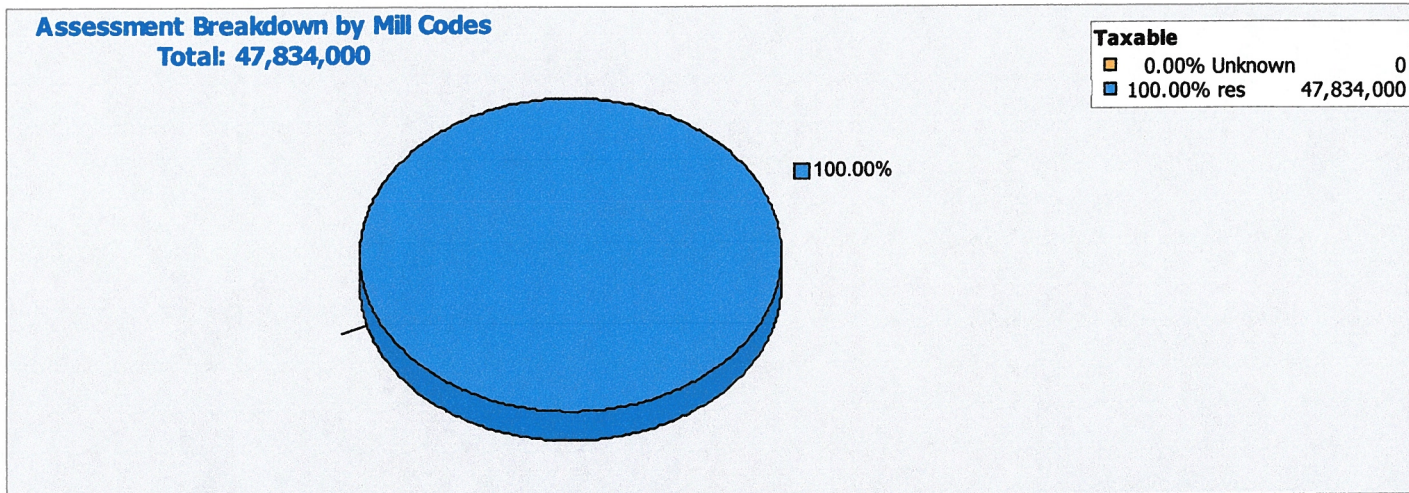
Assessment Year: 2023



Summer Village of Half Moon Bay

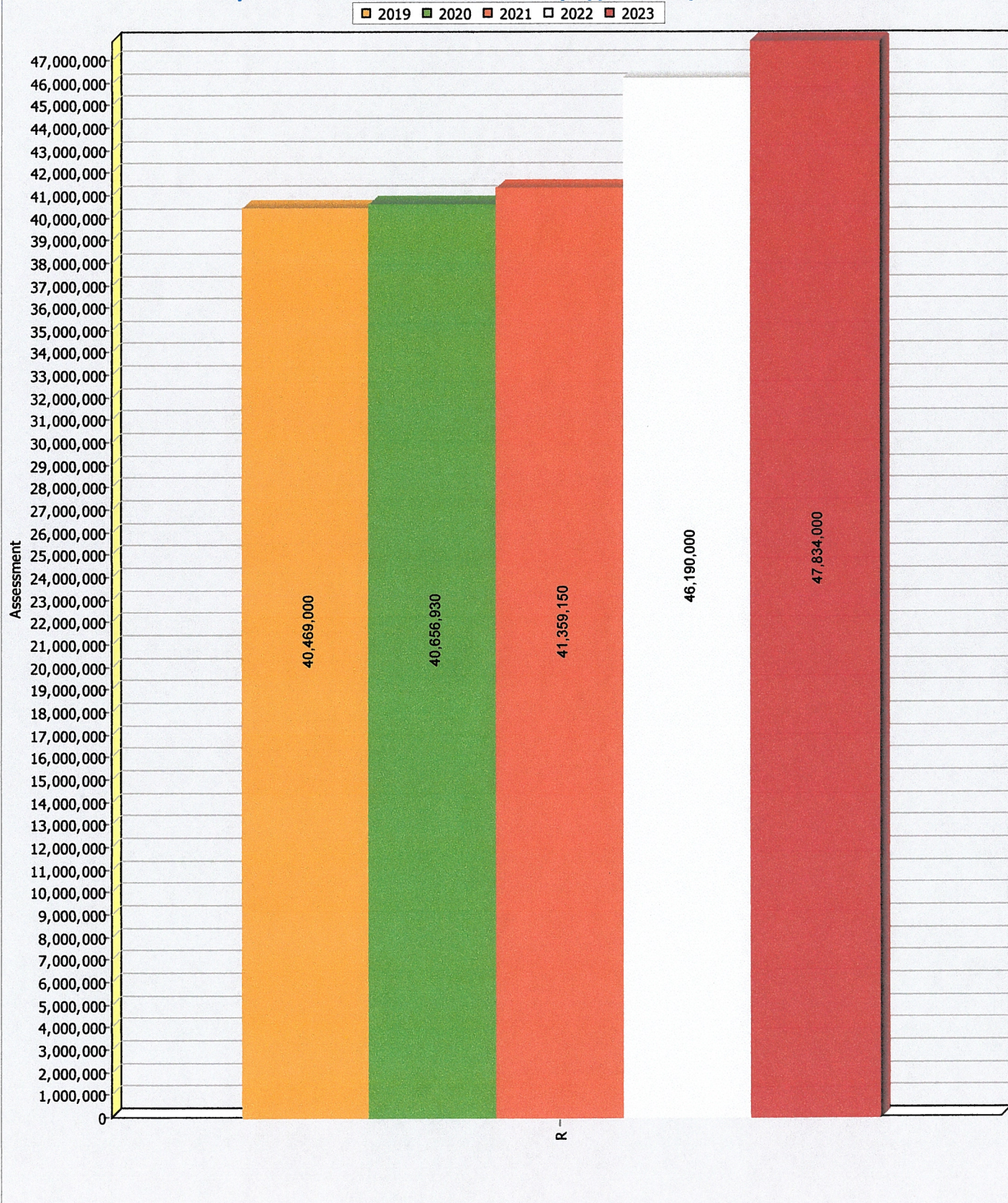
# Assessment Summary

Assessment Year: 2023





Comparison of total taxable assessment (Supplementary not included)



## Summer Village of Half Moon Bay

April 23, 2024

### Public Works

#### Information Item

#### Agenda Item: *Half Moon Bay Public Works Update*

#### Background:

The following will provide Council with some road report information and follow up items from previous Council.

#### Capital Projects:

- Road Capital Planning: Stantec has sent a scenario for when each road segment reaches PQI of 45. Current direction is no projects will be happening in 2024.
- Below is the overall program to ensure each roadway is at or above PQI of 45. In this case, there is no preventative maintenance.
- In this case, the estimated PQI decrease for each section in each year and how the treatment is selected once the PQI drops below 45. Some section do not reach PQI 45 by 2033, so there is no treatment needed.

Neighbourhood	ROADSEGI D	Street	Limits	Lane-km	Area	Imp. Year	Recommended Rehab	Rehab Cost	Rehab CE
Half Moon Bay	190535	LAKEVIEW ROA	241 M E OF HALF MOON BAY DRIVE - HALF MOON BA	0.131	328	2024	Edge Mill/50 mm Overla	17,199	1.248
Half Moon Bay	190533	WARBLER CLO	HALF MOON BAY DRIVE - END	0.2258	1,129	2025	Edge Mill/50 mm Overla	60,384	0.621
Half Moon Bay	190537	LAKEVIEW ROA	53 M E OF HALF MOON BAY DRIVE - 241 M E OF HAL	0.3814	954	2026	Edge Mill/50 mm Overla	52,045	1.231
Half Moon Bay	190534	HUMMINGBIRD	HALF MOON BAY DRIVE - 201 M E OF HALF MOON BA	0.4008	1,002	2028	Edge Mill/50 mm Overla	56,872	1.191
Half Moon Bay	190539	HUMMINGBIRD	201 M E OF HALF MOON BAY DRIVE - HALF MOON BA	0.3052	763	2028	Edge Mill/50 mm Overla	43,307	1.225
Half Moon Bay	190544	LAKEVIEW ROA	HALF MOON BAY DRIVE - 53 M E OF HALF MOON BAY	0.1162	349	2028	Edge Mill/50 mm Overla	19,809	1.016
Half Moon Bay	190545	HALF MOON BA	ASPEN PLACE - WARBLER CLOSE	0.4618	1,616	2031	Edge Mill/50 mm Overla	97,336	2.068
Half Moon Bay	190540	ASPEN PLACE	END - HALF MOON BAY DRIVE	0.3032	910	2032	Edge Mill/50 mm Overla	55,908	2.391
Total								402,860	

#### Operating Activities & Follow-up Items:

- Snow Plowing & Ice Control - Sanding occurred during week of Feb 26 - March 1, 2024, and March 4, 2024. No public complaints or concerns were received.

- Letter from residents April 9, 2024 – ditch concern between house #35 and #33 Lakeview Road. See attachment.

**Attachments:**

Letter from residents – ditch concern April 9, 2024.

**Administrative Recommendations:**

That Council provide direction on ditch concern along Lakeview Road.

**Authorities:**

MGA 207(c) “advises and informs the council on the operation and affairs of the municipality

April 9, 2024

Council Members  
Summer Village of Half Moon Bay  
2 Erickson Drive  
Sylvan Lake, AB  
T4S 1P5

Dear Council,

This letter is sent as a follow-up to our first written request made on May 23/23 (see attached) concerning the steep and deep ditch between 35 and 33 Lakeview Road. By early summer this year, there will now be 16 children under the age of 8 from seven households along this stretch of road who are still very active, and several children have been injured in the past two years as a result of falling off bikes/scooters into this deep ditch. To our knowledge, there isn't a similar steep bank along any of the Half Moon Bay roadways like this one.

Last year Tanner stated he would pass this information along to Kara and Owen but we're not sure if it was ever brought to the attention of our Council Members.

If someone was ever seriously hurt the legal ramifications to the Summer Village could be severe.

We ask our Council Members to address this issue and resolve it in a timely fashion as almost a year has passed with no resolution.

Thank you,

Residents of Lakeview Road in Half Moon Bay

c.c. - #31 (Pendergast)  
#32 (Lamb)  
#33 (Garrow)  
#34 (Skakun)  
#36 (Hunter)  
#38 (Hunter)  
#42 (Allin)



## Summer Village of Half Moon Bay

April 23, 2024

### Planning and Development

#### Information Item

#### Agenda Item: *Development Update*

#### Background:

##### Development Permit Update:

Currently there are 82 development permits issued in the Summer Villages (21 in Birchcliff, 5 in Half Moon Bay, 21 in Jarvis Bay, 15 in Norglenwold, and 20 in Sunbreaker Cove).

#### The following is the list in Half Moon Bay:

- |                        |                         |
|------------------------|-------------------------|
| 1. 6 Hummingbird Lane  | Guest House             |
| 2. 22 Hummingbird Lane | Dwelling                |
| 3. 10 Hummingbird Lane | Dwelling                |
| 4. 22 Hummingbird Lane | Garage with Guest House |
| 5. 10 Hummingbird Lane | Garage with Guest House |

#### Administrative Recommendations:

Council to accept as information.

#### Authorities:

Land Use Bylaw #123/13.

## Summer Village of Half Moon Bay

April 23, 2024

### Information

#### Agenda Item: *CAO Report*

#### Background:

- Interviews for openings within the organization have been completed. Carolyn Widmer has moved into the accounting clerk position, and we have recently filled the administrative assistant position with Stephanie Rupp.
- Attended the Spring Municipal Leaders Caucus on March 14-15 and attended sessions on preparing for drought, fostering respect in polarized communities, properly crafting resolutions, and engagement sessions with different ministers.
- Attended meeting on April 11<sup>th</sup> with Alberta Transportation and other nearby municipalities to discuss the upcoming project to twin Highway 20 from Bentley to Highway 11.
- Attended a meeting with Denette Leask from AMWWP (Alberta Municipal Water/Wastewater Partnership) to discuss possible grant funding for Half Moon Bay's internal force main system.
- Attended the P.A. Douglas Management course from April 16-19 including sessions on management responsibilities, dealing with difficult people, workplace relationships with colleagues, staff and stakeholders, critical thinking and decision-making skills, effective leadership skills, and the management of time, stress, and negative emotions in the workplace.

#### Options for Consideration:

Council to discuss and accept as information.

#### Administrative Recommendations:

Council accept as information.

#### Authorities:

MGA 207 (c) "advises and informs the council on the operation and affairs of the municipality".

## Summer Village of Half Moon Bay

April 23, 2024

### Information Item

**Agenda Item:** *HMB Wastewater Project – Briefing Note*

#### **Background:**

The attached Briefing Note was developed for use in discussion with external parties when describing the HMB Wastewater project and additional funding requirements.

This note was used in the discussion with Alberta Transportation and Economic Corridors representative Denette Leask, Infrastructure Technologist. CAO Tanner Evans and Councillor Mike Pashak met with her to discuss the possibility of HMB applying for the AMWWP grant to help fund HMB's internal WW system project. This will also be used in discussions with Ministers Dreeshen, Nixon, and McIver.

#### **Options for Consideration:**

That Council accepts this report as information.

#### **Authorities:**

MGA 207 (c): The chief administrative officer advises and informs the council on the operations and affairs of the municipality.



**HMB FORCE MAIN WASTEWATER SYSTEM**

April 3, 2024

ISSUE:

HMB must obtain an additional \$940K in grants to complete this project. This amount is necessary to cover increased construction costs \$0.6M (up 50%) and reduced MSI availability of \$0.3M due to delays in SLRWWC Water For Life grant funding and MSI rule changes.

KEY MESSAGES:

**In 2021, based on Stantec's 2020 OPC, HMB had the funding in place to complete the Force Main WW System project** such that HMB resident's cost to connect to the WW system would be similar to what SBC residents experienced. Funding was \$0.7M grants, \$0.4 HMB Reserves, and \$0.3M HMB Residents. The HMB project was put on hold waiting for SLRWWC to receive Water For Life grant funding for their South Shore Line project.

**In 2024, Stantec updated the Force Main WW System OPC. Construction costs increased by over 50 percent, up \$0.6 million.**

As a result of **Alberta Government errors in the Water For Life grant funding for the SLRWWC South Shore Line project and changes to the MSI program rules**, HMB was forced to complete another capital project ahead of the HMB WW System project as they were caught in a "use it or lose it" scenario on MSI funding. These items **reduced available MSI funding for the HMB WW System project by \$0.3 million**. Background - In April 2023, the Alberta Government using incorrect data awarded only 50 percent of the applied for Water For Life grant to the SLRWWC. In July 2023, HMB decided to shelve the WW System project and bring forward, and complete, a different capital project from their 10 year capital plan. In November 2023, the Alberta Government corrected their error and the full Water For Life grant was awarded.

Based on the two items above, **HMB must now secure an additional \$940K in grant funding to complete their project**. Without additional funding the total cost for an HMB resident to connect to the HMB WW system is forecast to be \$27K, this includes all work on private property. If a new septic tank is required the forecast cost jumps to \$34K. Similar costs for SBC residents were \$11K and \$16K.

**Without additional grant funding for HMB, the SLRWWC South Shore Line (Phase 5A) will not proceed** even though it has received the necessary Water for Life grant funding (\$12 million). This will impact Lacombe County's ability to connect their current lakeside communities to a WW system. It will impact future subdivision development around the south side of Sylvan Lake. The Town of Eckville will also be impacted, as it will no longer have the option of a low cost WW treatment solution available to them.

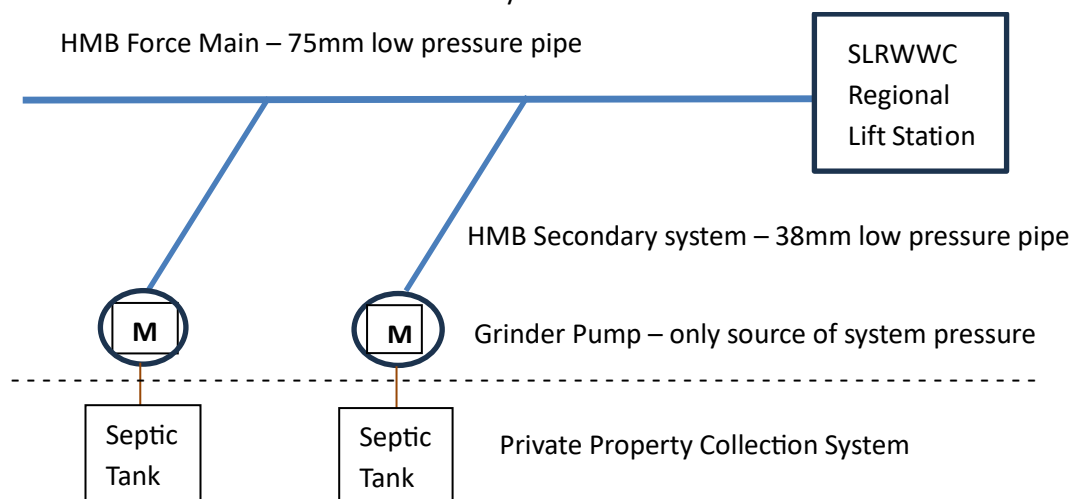
**HMB does have an alternate solution and that is to eliminate the use of private property septic fields.** While it is not the most elegant solution, this option will protect the health of the lake and water quality of the aquifer. A Septic Tank inspection program could also be introduced to ensure tank compliance.

HMB PROJECT DESCRIPTION:

HMB Force Main Wastewater System project consists of 3 components.

1. Force Main – a large low pressure pipe that runs through the entire municipality and terminates at the SLRWWC Regional Lift Station, (\$1.0M)
2. Secondary system – a system of small low pressure pipes. Each of these pipes originates at the grinder pump located in a septic tank on each property and terminates at an isolation valve that is connected to the Force Main. There are 66 of these pipes and that corresponds to the number of lots in the municipality, (\$0.8M)
3. Prime Mover – grinder pumps are located at each source of wastewater and provide the only source of motive power for the entire Force Main system. There are 66 grinder pumps. More specifically, they are located in the septic holding tank at each property. Without them the Force Main system would not function, (\$0.2M)

Figure 1. Schematic of HMB Force Main Wastewater System

HMB PROJECT – 2024 FINANCIALS:

HMB Project cost is estimated to be \$2.0 million.

HMB currently has these funding sources:

- Alberta Government grants \$0.4 million; a combination of MSI, CCBF, and LGFF
- HMB WW Reserve \$0.4 million
- Cash directly from Residents \$0.3 million. This amount is equal to \$4300 per lot. It is similar to what SBC residents had to pay up front for the SBC WW construction costs.

HMB must obtain an additional \$0.9 million in grants to complete this project.

## Summer Village of Half Moon Bay

April 23, 2024

### Finance

### Request for Decision

**Agenda Item:** *Mill Rate Bylaw #178-24*

#### **Background:**

Administration would like to provide the 2024 Mill Rate Bylaw #178-24 for approval.

#### **Options for Consideration:**

- 1) Council review Bylaw #178-24

#### **Administrative Recommendations:**

- 1) That Council give 1<sup>st</sup> reading to By-Law #178-24
- 2) That Council give 2<sup>nd</sup> reading to By-Law #178-24
- 3) Upon unanimous consent by Council to give 3<sup>rd</sup> reading at this meeting
- 4) That Council give 3<sup>rd</sup> reading to By-Law #178-24

#### **Authorities:**

Section 353(1) of the Municipal Government Act, R.S.A. 2000, c M-26, provides that each Council must pass a property tax bylaw annually.

Section 353(2) The property tax bylaw authorizes the Council to impose a tax in respect of property in the municipality to raise revenue to be used toward the payment of

- (a) the expenditures and transfers set out in the budget of the municipality, and
- (b) the requisitions

**SUMMER VILLAGE OF HALF MOON BAY  
2024 MILL RATE BYLAW  
NO. #178-24**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE SUMMER VILLAGE OF HALF MOON BAY FOR THE 2024 TAXATION YEAR.

**WHEREAS**, the Summer Village of Half Moon Bay has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held on April 23, 2024.

**WHEREAS**, the estimated municipal revenues and transfer from all sources other than taxation is estimated at \$205,500.21 and the balance of \$147,604.21 is to be raised by general municipal taxation; and

**WHEREAS**, the estimated municipal expenses (excluding non-cash items) set out in the annual budget for the Summer Village of Half Moon Bay for 2024 total \$353,104.42; and

**THEREFORE**, the total amount to be raised by general municipal taxation is \$147,604.21 and

**WHEREAS**, the requisitions are estimated to be:

**Alberta School Foundation Fund**

- Residential & Farm Land	\$ 116,561.65
- Non-residential	\$ 157.17

**Red Deer Catholic Regional Division No. 39**

- Residential & Farm Land	\$ 5,091.03
- Non-residential	\$ 0.00

<b>Designated Industrial Property</b>	<b>\$ 3.43</b>
<b>Total Requisitions Collected</b>	<b>\$ 121,813.28</b>

**WHEREAS**, the council is authorized to sub-classify assessed property, and to establish different rates of taxation in respect to each sub-class of property, subject to the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000; and

**WHEREAS**, the assessed value of all property in the Summer Village of Half Moon Bay as shown on the assessment roll is:

Residential	\$ 47,834,000
Non-Residential & Designated Industrial Property	\$ 44,890
<b>Taxable Assessment</b>	<b>\$ 47,878,890</b>
Exempt	\$ 4,303,000
<b>Total 2024 Assessment</b>	<b>\$ 52,181,890</b>

NOW THEREFORE under the authority of the *Municipal Government Act*, the Council of the Summer Village of Half Moon Bay, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Summer Village of Half Moon Bay:

	Tax Levy	Assessment	Tax Rate
<b>General Municipal</b>			
Residential	\$147,468.14	\$ 47,834,000	3.0829
Non-Residential	\$136.07	\$ 44,890	3.0829
<b>Totals:</b>	<b>\$147,604.21</b>	<b>\$ 47,878,890</b>	
<b>School Requisitions</b>			
Residential & Farm Land	\$ 121,652.68	\$ 47,834,000	2.5432
Non-Residential	\$ 157.17	\$ 44,890	3.5012
<b>Totals:</b>	<b>\$ 121,809.85</b>	<b>\$ 47,878,890</b>	
<b>Designated Industrial Property</b>	<b>\$ 3.43</b>	<b>\$ 44,890</b>	<b>0.0765</b>

2. That this bylaw shall take effect on the date of the third and final reading.

READ a first time on this 23<sup>rd</sup> day of April 2024.

READ a second time on this 23<sup>rd</sup> day of April 2024.

Given UNANIMOUS consent to go to third reading on this 23<sup>rd</sup> day of April 2024.

READ a third and final time on this 23<sup>rd</sup> day of April 2024.

---

Jonathan Johnston, Mayor

---

Tanner Evans, C.A.O.

**Summer Village of Half Moon Bay**

**April 23, 2024**

**Council and Legislation**

**Request for Decision**

**Agenda Item:** *ASVA Annual Conference*

**Background:**

Administration has received information about the upcoming ASVA Conference. The ASVA Conference is being held October 17<sup>th</sup> & 18<sup>th</sup> at the Sandman Signature Sherwood Park Hotel. Registration for the conference opens May 1<sup>st</sup>, 2024, and hotel rooms can be booked now to ensure accommodations at the conference hotel.

**Options for Consideration:**

Council has allocated \$600 in the 2024 budget for this conference.

**Administrative Recommendations:**

Council to discuss and provide direction to Administration.

**Authorities:**

2024 Budget

**SAVE - THE - DATE**  
**October 17 & 18, 2024**  
**Thursday & Friday**

**VENUE**

**Sandman Signature  
Sherwood Park Hotel**

**901 Pembina Road, Sherwood Park, Alberta,  
T8H 0Y7**

To book accommodations, ask for the ASVA

**Group Booking Rate**

**Phone: 780-467-7263**

**King Guestroom \$ 129**

**Standard 2 Queen Guestroom \$139**

**Prices per room per night, plus tax &  
Eco Fees**

**CONFERENCE REGISTRATION**

**FEE: \$349**

Cancellations must be in writing via email to [execdirector@asva.ca](mailto:execdirector@asva.ca) before September 15, 2024, for a full refund, less \$50 administration fee.

**Online Conference Registration Opens  
May 01, 2024. Watch for Updates.**

**Conference Registration Deadline  
September 30, 2024**

This in person event will feature engaging sessions, networking opportunities, and more. Don't miss out on this chance to learn, connect, and grow with fellow professionals. Let's navigate these challenges together and come out stronger than ever!



Association of  
**SUMMER VILLAGES**  
OF ALBERTA  
[www.asva.ca](http://www.asva.ca)

**ASVA'S 66<sup>th</sup> ANNUAL  
CONFERENCE & AGM  
2024**

**“Navigating the  
Challenges Together”**



**IT'S ALL ABOUT REGIONAL COLLABORATION**

**A DRAFT CONFERENCE PROGRAM WILL BE SENT  
TO THE MEMBERSHIP WHEN SPEAKERS ARE  
CONFIRMED and POSTED ON THE ASVA WEBSITE...**

**(Speakers are Subject To Change Without Notice)**

**October 17<sup>th</sup> Banquet Venue**

- **Cocktails (Cash Bar)**
- **Hot Buffet Dinner**
- **Award Presentations**
- **Entertainment**
- **Silent Auction**



Please contact ASVA Executive Director Kathy Krawchuk if you have any questions at [execdirector@asva.ca](mailto:execdirector@asva.ca).

**Summer Village of Half Moon Bay**

**April 23, 2024**

**Council and Legislation**

**Request for Decision**

**Agenda Item:** *Seniors Week*

**Background:**

Administration has received a letter from the Minister of Seniors and Housing encouraging the Summer Village to recognize and celebrate seniors by declaring June 3<sup>rd</sup> - 9<sup>th</sup>, 2024, as senior's week.

**Options for Consideration:**

- 1) That Council declare June 3<sup>rd</sup> - 9<sup>th</sup>, 2024, as senior's week.
- 2) That Council accept as information.

**Administrative Recommendations:**

- 1) That Council declare June 3<sup>rd</sup> - 9<sup>th</sup>, 2024, as senior's week.

**Authorities:**

n/a





# DECLARATION

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In honour of the past, present and future contributions of the seniors of this community and throughout Alberta, I hereby declare June 3 – 9, 2024 to be Seniors' Week in

Community

Official Title

Official Signature

A handwritten signature in black ink, appearing to be "J. Nixon", written over a horizontal dashed line.

The Honourable Jason Nixon; Minister of Seniors, Community and Social Services

## **Summer Village of Half Moon Bay**

**April 23, 2024**

### **Request for Decision**

**Agenda Item:** *Pickleball Court Design Options*

#### **Background:**

Attached is the pickleball court design submitted by Tomko. This item was previously discussed at our last council meeting where it was decided that some time was needed to think about design options. It is before council again today for discussion and direction to be given to administration.

#### **Options for Consideration:**

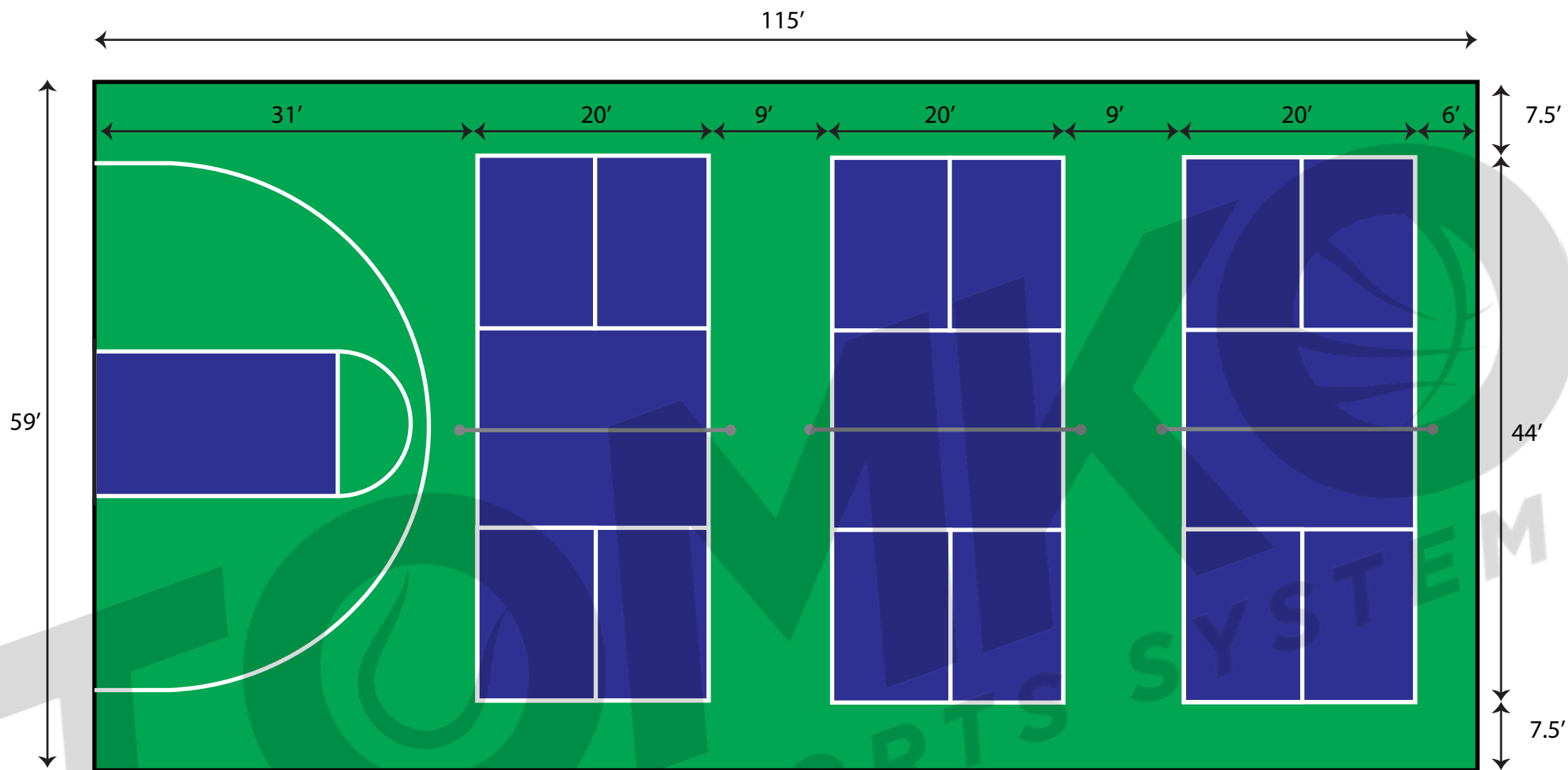
1. Council to discuss and provide direction to Administration.
2. Council accept as information.

#### **Administrative Recommendations:**

Council to discuss and provide direction to Administration.

#### **Authorities:**

MGA 207 (c) "advises and informs the council on the operation and affairs of the municipality".



Disclaimer: The following diagram is a conceptual draft and not to scale. Due to individual computer monitor limitations, colors seen here may not accurately reflect the selected color.



6C-624 BEAVER DAM ROAD N.E.  
CALGARY, ALBERTA T2K 4W6  
(403)-291-4267

Lake View  
Contracting -  
Half Moon Bay

## **Summer Village of Half Moon Bay**

**April 23, 2024**

### **Council Reports**

#### **Information Item**

#### **Council Reports:**

Jon Johnston

Andrea Remington

Mike Pashak written reports:

- Sylvan Lake Regional Wastewater Commission (SLRWWC)
- SLRWWC South Shore Line Project (line from HMB to TOSL)
- Association of Summer Villages of Alberta (ASVA)
- Alberta Municipalities (AB Munis and formerly AUMA)
- Government of Alberta (GOA)
- Alberta Municipal Wastewater Program grant (AMWWP)
- SV Ma-Me-O Beach Viability Review

#### **Committee Reports:**

Julie Maplethorpe, Summer Village of Jarvis Bay

- Parkland Regional Library Board

#### **Correspondence:**

- Association of Summer Villages of Alberta Newsletter

#### **Upcoming Meetings:**

Next Council Meeting – April 23, 2024

**COUNCIL REPORTS (April 23, 2024):****Councillor Mike Pashak - report****Sylvan Lake Regional Wastewater Commission (SLRWWC)**

Staff are working on completing the year-end in preparation for the annual audit. New requirements for asset retirement obligations reporting take effect for 2023. The audited statements will be presented at the April meeting and a clean audit result with no surprises is expected.

The current 2024 volumes are greater than what was experienced this time last year. There were a number of maintenance items required due to cold temperatures this past winter. The 2024 Budget is on track.

Town of Eckville representatives met with the SLRWWC Board to formally confirm their desire to join the SLRWWC. SLRWWC Membership is their lowest cost option for a future WW system in their town.

**SLRWWC South Shore Line Project (line from HMB to TOSL)**

HMB provided a progress update on their internal wastewater system. HMB highlighted the need to secure \$0.9 million in additional grant funding before proceeding with their project.

The SLRWWC has put all work on the Phase 5A project (South Shore Line) on hold until HMB can provide a timeline for construction of their internal WW system. HMB delays will put this project at risk.

**Association of Summer Villages of Alberta (ASVA):**

Save The Date Notice for ASVA's upcoming 66th Annual Conference - October 17 & 18, 2024. Online Registration will open May 01, 2024. Registration deadline is September 30, 2024. An email will be sent May 01 as a reminder that Registration is now open. ASVA is kindly asking for silent auction item donations and or sponsorships from your Council and businesses. Thank you in advance for supporting ASVA, and being a part of making this year's event a huge success.

**Alberta Municipalities (AB Munis and formerly AUMA)**

This is a great paper on viability. The final paper in the FOMG series, the School of Public Policy has released its research on Assessing the Viability of Smaller Municipalities: The Alberta Model. The paper explores the major themes influencing the viability of small municipalities and outlines several potential policy strategies you can employ to face those challenges. You can find the research paper here:

[UP49-AssessSmallMuni.JonesKhanalMcQuillan.pdf \(policyschool.ca\)](https://policyschool.ca/UP49-AssessSmallMuni.JonesKhanalMcQuillan.pdf)

There is also a ABmunis webinar to discuss the findings with the authors, Kimberly Jones, Mukesh Khanal, and Kevin McQuillan on April 25th at 5:30 pm. This ABmunis webinar is only open to Alberta municipal elected officials and administration staff. The link to register is here: [Assessing the Viability of Small Communities | Alberta Municipalities \(abmunis.ca\)](#)

### **Government of Alberta (GOA)**

#### **Golf Carts**

As ASVA President, I met with Alberta Transportation and Economic Corridors (ATEC) to discuss their desire to create safety rules and legislative changes to allow municipalities the choice to have golf carts operate on their municipal roads. CAO Tanner Evans also met with this group and represented all Summer Villages on Sylvan Lake. Both of us expect them to continue to reach out to us to provide feedback on the rules and a potential pilot projects.

I think there could be pilot projects up and running early next year. ATEC felt there would be no limit as to how many pilot projects would be approved. HMB should consider participating in a pilot project when available.

#### **Alberta Municipal Wastewater Program grant (AMWWP)**

CAO Tanner Evans and Councillor Mike Pashak met with Alberta Transportation and Economic Corridors representative Denette Leask, Infrastructure Technologist, to discuss the possibility of HMB applying for the AMWWP grant to help fund HMB's internal WW system project. Tanner did a fantastic job of laying out the HMB issue and request for funding.

Early indications are that HMB does not qualify for this grant. Councillor Pashak has reached out to Ministers Dreeshen (ATEC & MLA for Innisfail/Sylvan Lake) and Nixon (Seniors and Social Services & MLA Rocky Mtn House/Eckville/SV Sunbreaker Cove) to schedule meetings to discuss HMB's project and the need for additional government funding. A briefing note was created to support these discussions.

#### **SV Ma-Me-O Beach Viability Review**

As ASVA President, I have been selected to participate in the SV Ma-Me-O Beach Viability Review. Meetings are underway. The Summer Village is undergoing a viability review after a failed wastewater system that cost the municipality more than \$5 million. Municipal Affairs Minister Ric McIver initiated the viability review last December. Residents will vote on the issue in February 2025, according to information from the province. Residents recently voted to make a one-time payment to clear the debt, approximately \$20K per lot.

The CBC news article with more background can be found here:

[Ma-Me-O Beach could face dissolution in wake of \\$5M debt from sewage project | CBC News](#)

The article stated, According to an arbitration decision, the project was "plagued by a failed design, poor oversight and allegations of shoddy workmanship."



# PRLS Board Meeting Minutes

February 22, 2024

The regular meeting of the Parkland Regional Library System Board was called to order at 9:29 a.m. on Thursday February 22, 2024 in the Small Board Room, Lacombe.

**Present:** Barb Gilliat, Gord Lawlor, Ray Reckseidler

**Present via Zoom:** Alison Barker-Jevne, Jul Bissell, Doug Booker, Jaime Coston, Edna Coulter, Teresa Cunningham, Todd Dalke, Cal David, Dana Depalme, Jeff Eckstrand, Sarah Fahey, Richard Forsberg, Elaine Fossen, Dwayne Fulton, Barbara Gibson, Kathy Hall, Pam Hansen, Stephen Levy, Bryce Liddle, Julie Maplethorpe, Ricci Matthews, Joy-Anne Murphy, Jackie Northey, Jacquie Palm-Fraser, Jas Payne, Leonard Phillips, Diane Roth, Deb Smith, Les Stulberg, Carlene Wetthuhn, Shannon Wilcox, Bill Windsor, Janice Wing

**With Regrets:** Twyla Hale, Marc Mousseau, Bill Rock

**Absent:** Deb Coombes, Doug Francoeur, Michael Hildebrandt, Cody Hillmer, Dana Kreil, Darryl Motley, Jordon Northcott, Shawn Peach, Sandy Shipton, Harvey Walsh, Patricia Young

**Visitors:** Margaret Law

**Staff:** Hailey Halberg, Kara Hamilton, Andrea Newland, Ron Sheppard, Tim Spark, Donna Williams

## Call to Order

Meeting called to order at 9:29 a.m. by Barb Gilliat.

As part of PRLS' legislative compliance procedures, board members who send regrets are excused at the beginning of each meeting.

Motion by Stephen Levy to excuse Twyla Hale, Marc Mousseau, and Bill Rock from attendance at the board meeting on February 22, 2024 and remain a member of the Parkland Board in good standing.

CARRIED  
PRLS 01/2024

## 1.1 Agenda

### 1.1.2 Adoption of the Agenda

Gilliat asked if there were any additions or deletions to the agenda. There were none.



Motion by Ray Reckseidler to accept the agenda as presented.

CARRIED  
PRLS 02/2024

## 1.2. **Approval of Minutes**

Gilliat asked if there were any amendments to the November 16, 2023 minutes. There was a correction to the minutes on the bottom of page 8 of the package. It referred to the 2021 budget, it should read the 2024 budget.

Motion by Jackie Northey to approve the minutes of the November 16, 2023 meeting as amended.

CARRIED  
PRLS 03/2024

## 1.3. **Business arising from the minutes of the November 16, 2023 meeting**

Gilliat asked if there was any business arising from the minutes. There was none.

## 2. **Business Arising from the Consent Agenda**

Gilliat asked if there was any business arising from the consent agenda.

Motion by Len Phillips to approve the consent agenda as presented.

CARRIED  
PRLS 04/2024

## 3. **Board Orientation by Dr. Margaret Law**

Gilliat turned the meeting over to Law.

Ricci Matthews entered the meeting at 9:57 a.m.

Law spoke of the importance of the board member's role to the organization, and the importance of acting in the best interest of Parkland when acting as a Parkland board member. She also reviewed the Libraries Act and Regulations, and what they say about the roles and responsibilities of board members. She used a PowerPoint which will be emailed to board members after the meeting.

## 4.1 **Request to Amend the Parkland Master Agreement – Population Invoicing**

Diane Roth left the meeting at 10:25 a.m.

Sheppard introduced the issue. Since 2021, board members have debated which population figures should be used by Parkland for invoicing municipalities. For this to happen, it would require a change of clause 8.3 of Parkland's membership agreement. According to clause 17, to change the agreement, it would require that the amendment be passed by the board after





which it be submitted to the member municipalities for approval. Unanimous consent would be necessary for the change to become effective immediately. Otherwise, the amendment would be deemed approved with 13 months' notice if 2/3 of the municipalities representing 2/3 of the population agreed to the amendment.

Jas Payne entered the meeting at 10:43 a.m.

Included in the package was:

- Documents supporting the amendment to the agreement
- Documents supporting leaving the amendment as is
- The legal opinion from May 12, 2022 demonstrating that Parkland's current use of the Population Estimates produced by Alberta Treasury Board and Finance for invoicing municipalities is in compliance to the current wording of the membership agreement.
- A copy of the *Parkland Regional Library Agreement*

It was also brought to the board's attention that the population figures published by Municipal Affairs have been updated very recently, and will continue to be updated annually.

After much discussion, the issue was called to a vote. A zoom poll was initiated and the motion was defeated 14/21.

Motion by Carlene Wetthuhn to amend Clause 8.3 of the PRLS master agreement to "The population of a municipality that is a Party to the Agreement shall be the same population as used for the calculation of the most recent library grants issued by the Public Library Services Branch."

DEFEATED 14/21

PRLS 05/2024

There was some discussion about conducting a major revision of the membership agreement. Staff were instructed to gather information on the cost of revising the agreement, what the process might entail, and what within the agreement might warrant changing. This information is to be brought back to the Executive Committee and provided to the board in May or at a later date.

#### **4.2. 2023 in Review – Approval of the 2023 Annual Report**

Les Stulberg left the meeting at 11:07 a.m.

Each year Parkland is required to submit an annual report to the Public Library Services Branch (PLSB) at Municipal Affairs that has been approved by the Parkland board. Sheppard reviewed the Parkland Annual Report.

Motion by Edna Coulter to approve the Parkland Regional Library System's 2024 Public Library Survey and 2023 Annual Report as presented.

CARRIED



PRLS 06/2024

#### 4.3. Approval of the 2023 Outlet Annual Reports

Newland reviewed the Annual reports to the PLSB from Parkland's four outlet libraries, Brownfield Community Library, Nordegg Public Library, Spruce View Community Library and

Water Valley Public Library, for which Parkland is the governing board. Under the Alberta's Libraries Act, the PRLS Board must approve the annual reports for these service points.

Parkland's outlet libraries continue to strive for customer service excellence and provide unique services to the members of their communities.

Motion by Len Phillips to approve the annual reports and plan of service for Brownfield Community Library, Nordegg Public Library, Spruce View Community Library, and Water Valley Public Library as presented.

CARRIED  
PRLS 07/2024

#### 4.4. Marketing and Advocacy Committee Report

Lawlor spoke to the Advocacy Committee report, and the importance of advocating for public libraries. Among the items reported on Parkland's Advocacy Committee has set draft goals for 2024. Those goals are:

1. To continue to advocate for a cost-of-living adjustment to provincial operating grants and/or another infusion for increased library funding
2. To continue demonstrating leadership in the formulation of unified advocacy efforts by the seven library systems
3. To continue to focus on advocacy to the system board
4. To continue to help libraries and library boards advocate for themselves at the local level

Other major items deemed to be advocacy priorities include increasing funding for SuperNet bandwidth from the provincial government and helping libraires advocate effectively with their local municipal councils since many libraries are still struggling with insufficient funding.

Motion by Gord Lawlor to receive the Marketing and Advocacy Committee Report for information.

CARRIED  
PRLS 08/2024

#### 4.5.1. Director's Report

#### 4.5.2. Library Services Report

#### 4.5.3. I.T. Report

#### 4.5.4. Finance & Operations Report



Gilliat asked if there were any questions regarding the Director's Report, Library Services Report, I.T. Report, or the Finance & Operations Report. There were none.

Motion by Sarah Fahey to receive the Director's Report, Library Services Report, I.T. Report, and Finance & Operations Report for information.

CARRIED  
PRLS 09/2024

#### 4.6. **Parkland Community Update**

**Stettler Public Library** has a new laser engraver and 3D printer. They will be participating in the Stettler trade show on April 12-14 with the 3D printer making items for children. Also, the Rotary Club of Stettler funded a unit that provides an immersive experience in the library.

**Camrose Public Library** is holding an event regarding intellectual freedom on February 22, 2024.

**The Innisfail Public Library** has recently updated their Plan of Service. They will be celebrating their 120<sup>th</sup> anniversary on April 13<sup>th</sup> from 11:00 – 2:00.

**The Penhold Library** distributed two pamphlets explaining how to get started with eResources and their year in review. They spent their TD Summer Reading prize on a baby grand piano and are working on ways to integrate music into their programming.

**Carstairs Public Library** received a grant that allowed them to purchase two pickup lockers for patrons to pick up library materials outside of library hours.

Todd Brand is giving a free seminar on Parliamentary Procedure in Strathmore on March 9<sup>th</sup>.

#### 5. **Adjournment**

Motion by Gord Lawlor to adjourn the meeting at 11:30 a.m.

CARRIED  
PRLS 10/2024

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Chair

# *Parkland Update*

Thursday, March 7, 2024

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Get the latest Parkland updates, library news, training, events, and more!

Stay up to date by visiting our [support site](#).

## Farewell to Emma!



Parkland's Outreach and Community Engagement Coordinator, Emma McPherson will be leaving on March 8 to start her maternity leave. While she is gone, please send any inquiries to [libraryservices@prl.ab.ca](mailto:libraryservices@prl.ab.ca).

Thank you Emma for all your hard work!

## Regional Board Training

Sedgewick Library will be hosting Parkland Regional Library System for a regional Board Training on Tuesday, March 26th from 5:30–7:30 pm and we would like to invite any Library Board members and Library Managers from Parkland member libraries to attend. In this training, you will learn about the purpose of library boards, your roles and responsibilities as a Board member, legal requirements for Boards, and best practices. Attendees will also receive a PRLS Board Package with additional resources and there will be an opportunity to ask Parkland's Director, Ron Sheppard, and Deputy Director, Andrea Newland, questions.

If you and/or your Board members plan to attend please RSVP to [libraryservices@prl.ab.ca](mailto:libraryservices@prl.ab.ca) with the name, role, and member library of all those attending by **March 19th**.

## LIBRARY NEWS

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Find out about important deadlines and see what's happening at other Parkland Libraries!

## Upcoming Grant Deadlines

- [EBSCO Solar Power Grants](#) Deadline: April 22
- [TELUS Indigenous Communities Fund](#) Deadline: April 29
- [Community Initiatives Program](#) Deadline: May 15

## TD Summer Reading Club StoryWalk is Back for 2024!

The [StoryWalk book for 2024](#) is *The Darkest Dark* by Chris Hadfield and Kate Fillion. StoryWalk is free and available to libraries that submitted their statistics and evaluation for the 2023 program to Maru/Blue and registered for the 2024 TD Summer Reading Club. If you want to register your library to receive a StoryWalk kit, please send the Letter of Agreement (downloadable from the TD SRC staff website) to Ashley-Ann Brooks at [clubtd-tclub@bac-lac.gc.ca](mailto:clubtd-tclub@bac-lac.gc.ca) by **March 15th**. There are only 800 kits available across Canada, so send your Letter of Agreement to Ashley-Ann Brooks immediately. Good luck!

## What Inspiring Things are Libraries Doing?

The [Canadian Urban Libraries Council](#) (CULC) is looking for inspiring examples of innovative projects that you've undertaken at your library. Whether it's a new digital tool, a community outreach program, or a unique way of engaging patrons, CULC wants to hear about it, collect, and share it! Projects can be submitted via the [CULC Innovation Input Form](#). Share your initiatives and learn from others across the country. It's a great way to be part of strengthening Canadian libraries. If you have any questions, please email [futures@culc.ca](mailto:futures@culc.ca).

## 6-Step Plan for Growing Your Library User Base

Are you looking to increase the number of library users at your library? Take a look at this recent [blog post](#) from [Super Library Marketing](#) for practical tips on reaching new audiences. Reach out to PRLS Marketing Specialist, Hailey at [hhalberg@prl.ab.ca](mailto:hhalberg@prl.ab.ca) if you'd like help creating a plan or campaign!

## TRAINING & EVENTS

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Dates and registration information for upcoming library training and events.

### Upcoming Webinars

- **Support Site Virtual Tour:** March 21, 11am - virtual, details to come
- **Regional Board Training:** March 26, 10am - Sedgewick Library, Registration required

If you would like to RSVP or find out more information about these training opportunities, please contact [libraryservices@prl.ab.ca](mailto:libraryservices@prl.ab.ca). To watch past training sessions, visit the [Staff Training Academy](#).

## **Intro to Governance Webinar**

**March 14**

**11am**

What are the basics of good governance? No matter the size or scope of your organization, taking the time to ensure the board is engaged and aligned is critical. [Register today!](#)

## **Building Consensus Webinar**

**April 3**

**1:30pm**

In a world where diverse perspectives converge, the ability to make a decision with different voices is a critical skill. Building Consensus is your key to creating synergy, enhancing teamwork, and achieving remarkable results. [This interactive webinar](#) will allow you to gain a deep understanding of what consensus means and how you can navigate the best approach for making group decisions.

## **Grant Writing 101 Webinar**

**April 10**

**1:30pm**

Competition is steep for limited grant dollars and a well-written grant is only part of the success formula. [This 2-hour webinar](#) covers core proposal and grant writing skills, how to avoid common pitfalls, understanding what funders look for, and tips on how to maintain good relationships with your funders.

# Parkland Update

Thursday, March 21, 2024

Get the latest Parkland updates, library news, training, events, and more!

Stay up to date by visiting our [support site](#).

## Welcome, Billy! New Library Clerk at Maskwacis Library Service



Tansi my name is Billy Bruno, the new Library Clerk at Maskwacis Library. I'm 23 years old from Samson Cree Nation. I am honored for this opportunity to work with Parkland and serve my community.

I am an iskapew (helper) for my community. When I have the time and opportunity to help with ceremonies, I attend as an iskapew to watch a fire or help with backup singing. Most of the time it is a lot of listening and learning from my elders.

I studied at Mount Royal University before returning to my community due to the COVID outbreak in 2020. I later continued my education and graduated from the Brick Learning Centre in Ponoka, Alberta.

Some of my Hobbies consist of playing my Guitar and learning music on my keyboard, I like to read self-help books and Marvel comics. I also like learning to be a better powwow dancer.

## 2024 PRLS Conference: Call For Proposals



You are invited to attend the 2024 Parkland Regional Library System (PRLS) Conference on **Monday, September 23rd**. The conference will be held at the Lacombe Memorial Center, 5214 50 Ave, Lacombe, AB.

The PRLS planning committee is currently seeking program proposals for one-hour presentations at the conference. Some of the topics we are interested in are:

- Equity, Diversity, and Inclusion
- Library Management Best Practices
- Collections & Merchandising
- Fundraising
- Emerging Technologies
- Human Resources
- De-escalation Techniques
- Cyber Security
- Intellectual Freedom/Censorship
- Confidentiality/Privacy
- Accessibility

The deadline for submissions is **May 12, 2024**. Please submit your proposal by sending the following information to the conference committee at [libraryservices@prl.ab.ca](mailto:libraryservices@prl.ab.ca). See our [recent post on the Support Site](#) for full details.

## Alberta Regional Salary Survey

Parkland Regional Library System conducts a Salary Survey approximately every two years, with the last survey completed in 2022. This year, Parkland is working with a staff representative from each Regional Library System through a Salary Survey Committee. This work will result in a larger salary comparison with libraries throughout the province.

Thank you for completing [this important survey](#) on or before **Friday, April 12, 2024**.

## 2024 Friends Group Survey

To follow up on the virtual Friends Training Parkland hosted last month, we'd like to ask you to share [this short survey](#) with your Friends Group members. There was interest expressed at the training to hear about what avenues other Friends Groups in the region are using to recruit new members and fundraise, as well as, interest in future opportunities to network.

## LIBRARY NEWS

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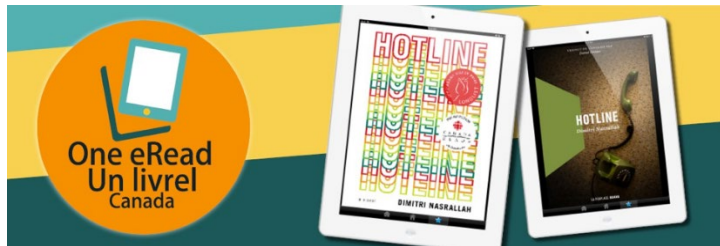


Find out about important deadlines and see what's happening at other Parkland Libraries!

## Upcoming Grant Deadlines

- [EBSCO Solar Power Grants](#) Deadline: April 22
- [TELUS Indigenous Communities Fund](#) Deadline: April 29
- [Community Initiatives Program](#) Deadline: May 15

## One eRead / Un Livrel Canada



Join [One eRead Canada](#), a cross-country reading experience. From **April 1-30**, your patrons will have unlimited access to the eBook and eAudiobook for [Hotline](#) by Dimitri Nasrallah. Share this news with your patrons using these [marketing assets](#) for your library, social media, newsletters, and more.

Here's how your patrons can participate!

- Borrow the eBook or eAudiobook from OverDrive or Libby (Available April 1)
- Read the [print copy of the book](#)
- Like the [One eRead Facebook page](#) and follow along
- [Share your thoughts on X](#), using #1eReadLivrelCanada
- Follow the new [One eRead Instagram account](#)

Mark April 23 & 25 on your calendars for One eRead events!

## Marigold Conference Registration Open

The [Marigold System Library Conference](#) will be held on Wednesday, May 15. This annual professional development day is an opportunity for Marigold member library staff and board members to attend professional development sessions, meet Marigold Headquarters staff, and network with fellow library staff and trustees.

Early bird pricing ends on April 10, which is also the deadline for hotel room bookings.

## Summer Reading Prize Discount

[SmileMakers](#) has partnered with the Canada Library Systems as a key supplier for Library Summer Reading Programs for many years! If you would like to order prizes from SmileMakers you can use the code SMILE2024 which will give you 30% off all discountable products and free shipping. This code expires on April 30th.

## Accessible Alberta: eBooks for Everyone

[The Book Publishers Association of Alberta](#) is launching Accessible Alberta: eBooks for Everyone, a new collection in conjunction with the [Read Alberta eBook Collection](#). Accessible Alberta will be a collection of digital books that meet EPUB Accessibility 1.0 specification and W3C Web Content Accessibility Guidelines 2.0 A, at a minimum. These titles are available to your library patrons through Cantook Station at no cost to you and allow for simultaneous loans. The collection will launch on **Wednesday, March 27, 2024**. If you'd like to promote the collection to your patrons, please find materials in this [Shared Dropbox Folder](#), which includes social media graphics & captions, logo files, and more.

## TRAINING & EVENTS

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Dates and registration information for upcoming library training and events.

### Upcoming Webinars

- **Library Manager's Coffee Break:** March 27, 10am - Teams Meeting

If you would like to RSVP or find out more information about these training opportunities, please contact [libraryservices@prl.ab.ca](mailto:libraryservices@prl.ab.ca). To watch past training sessions, visit the [Staff Training Academy](#).

### Challenging Employee Conversations Without Fear Webinar

**March 28**

**12pm**

You're a manager or supervisor with an employee who is missing the mark. It's your job to help them improve – but how do you approach that tough conversation? [This](#)

## **Grant Writing 101 Webinar**

**April 10**

**1:30pm**

Competition is steep for limited grant dollars and a well-written grant is only part of the success formula. [This 2-hour webinar](#) covers core proposal and grant writing skills, how to avoid common pitfalls, understanding what funders look for, and tips on how to maintain good relationships with your funders.

## **Navigating the Library Director Hiring Process Webinar**

**April 16**

**1pm**

Hiring a new library director is the single most important decision of the library board. Finding and retaining a good library director is vital to creating excellent library service for your community. [This webinar](#) will provide you with step-by-step instructions for this significant hiring process.

## **Emergency Response Planning On-Demand**

This [eLearning resource](#) from the Government of Alberta introduces emergency response planning requirements for Alberta employers and gives an example of a step-by-step emergency response planning process. Please note that the eLearning resource is for awareness only. It is not a training course, doesn't test for competency, or provides a completion certificate, but it can be of great value to your library.

# *Parkland Update*

Thursday, April 4, 2024

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Get the latest Parkland updates, library news, training, events, and more!

Stay up to date by visiting our [support site](#).

## Welcome, Paige! New Marketing Specialist at Parkland



We are excited to announce that Paige Mueller will be joining Parkland as Marketing Specialist for the next year while Hailey is on maternity leave.

Paige grew up in the Lacombe area and holds a degree in Journalism from Carleton University. She has worked in the newspaper industry as well as in international development, meaning she has travelled the world supporting different non-profit organizations with marketing and communications initiatives. Working at Parkland is fulfilling a life-long dream for Paige - to work with libraries and continue her book obsession. Paige's favourite books to read are fantasies, myth retellings and feminist non-fiction. In her spare time, she'll either be camping and hiking in the mountains or curled up with her cat Maeve on the couch. Paige is excited to be a part of the Parkland team and can't wait to engage with member libraries in making all of their marketing dreams a reality.

## 2024 Cooperative Collection Participation

Parkland is running the Cooperative Collection for another year to help support library collections around the region. If you'd like to be part of it for 2024, please email Karyn at [kgoodwillie@prl.ab.ca](mailto:kgoodwillie@prl.ab.ca) by **April 8, 2024**. This collection is an opportunity to try some different titles in your library and see if patrons are interested, but if you receive something you know will not work for your library, feel free to send it back to Parkland and we'll distribute it somewhere else.

## LIBRARY NEWS

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Find out about important deadlines and see what's happening at other Parkland Libraries!

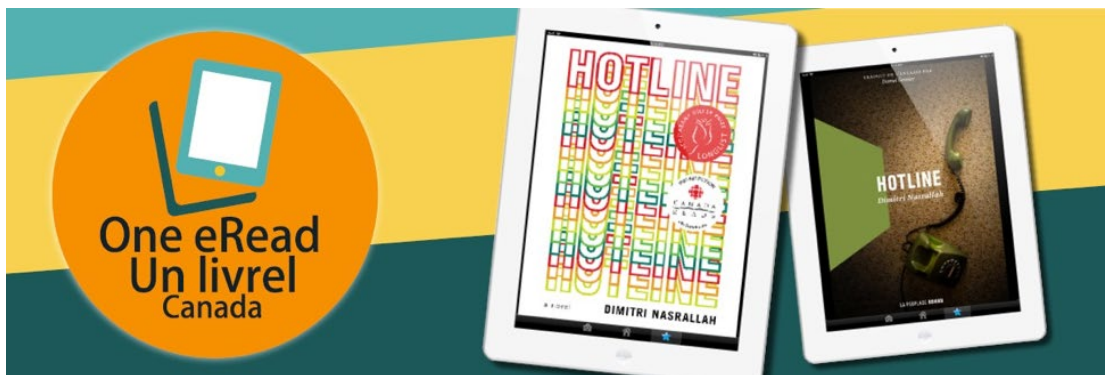
### Upcoming Grant Deadlines

- [EBSCO Solar Power Grants](#) Deadline: April 22
- [TELUS Indigenous Communities Fund](#) Deadline: April 29
- [Community Initiatives Program](#) Deadline: May 15

### TD Summer Reading Club 2024 Top 10 Recommended Reads

Looking for the best of the best this year? TD SRC is happy to announce the [Top 10 Recommended Reads for the 2024 TD SRC!](#) These 10 titles were selected with the "To the Stars" theme in mind. They are examples of excellent books for kids at various reading levels. Get ready for this year's SRC soon, because it's just around the corner.

### One eRead / Un Livrel Canada Has Begun!



Join [One eRead Canada](#), a cross-country reading experience. From **April 1-30**, your patrons will have unlimited access to the eBook and eAudiobook for [Hotline](#) by Dimitri Nasrallah. Share this news with your patrons using these [marketing assets](#) for your library, social media, newsletters, and more.

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- [Share your thoughts on X](#), using #1eReadLivrelCanada

- Follow the new [One eRead Instagram account](#)

Mark April 23 & 25 on your calendars for One eRead events!

## Cloud Library Acquired by OCLC

cloudLibrary is now part of the global non-profit library association, OCLC. Bibliotheca and OCLC have reached an agreement that transfers all cloudLibrary products, services, and staff to OCLC, effective immediately. The experienced cloudLibrary team will continue to provide the exceptional service, flexibility, and value you have come to expect. [Read the full release here.](#)

Parkland is unsure how this will affect the service, but we'll share information as we learn it.

## Opioid Crisis Support Kit

WebJunction has put together an [Opioid Crisis Support Kit for Public Libraries](#). This resource will help strengthen libraries—and, more broadly, the communities they serve—as communities continue to struggle with the opioid crisis.

## Red Dress Day

May 5 is the [National Day for Awareness of Missing and Murdered Indigenous Women and Girls](#), also known as "Red Dress Day." Red Dress Day is a great time to raise awareness of this ongoing national tragedy, and honor the families and communities who live with the grief of losing loved ones.

## TRAINING & EVENTS

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Dates and registration information for upcoming library training and events.

### Upcoming Parkland Training

- **Regional Board Training:** April 16, 5:30pm - Sedgewick Library - Registration Required

If you would like to RSVP or find out more information about these training opportunities, please contact [libraryservices@prl.ab.ca](mailto:libraryservices@prl.ab.ca). To watch past training sessions, visit the [Staff](#)

[Training Academy.](#)

### **The Basics of Bylaws, Policies, and Procedures Webinar**

**April 9**

**1pm**

At the heart of every nonprofit and charity organization lies its bylaws, policies, procedures—and its incorporation or charity status. These foundational legal frameworks govern what nonprofits can do and what rules they must follow, and so it's crucial to understand their inner workings. [This webinar](#) will give you a high-level introduction to the important tools that govern your nonprofit or charity.

### **Grant Writing 101 Webinar**

**April 10**

**1:30pm**

Competition is steep for limited grant dollars and a well-written grant is only part of the success formula. [This 2-hour webinar](#) covers core proposal and grant writing skills, how to avoid common pitfalls, understanding what funders look for, and tips on how to maintain good relationships with your funders.

### **Navigating the Library Director Hiring Process Webinar**

**April 16**

**1pm**

Hiring a new library director is the single most important decision of the library board. Finding and retaining a good library director is vital to creating excellent library

## **How to Reach Underserved and Marginalized Community Members**

**April 17**

**9am**

[Join this webinar](#) to learn the basics of outreach communication. She will then show you how to apply those strategies to get your messages to those in need—especially those who don't have email or internet service. Participants will leave this session with more knowledge and better confidence in communicating with hard-to-reach people in their communities.

## **Tools and Principles for Outstanding Library Promotions Webinar**

**April 18**

**12pm**

Learn valuable tools and principles to help you produce awesome designs for social media, flyers, and other media for library programs and services. [This webinar](#) is for librarians and library staff of any type that are involved in programming and services or promoting your library. \$49 USD

## **How to Build Relationships, Programs, and Engagement Webinar**

**May 2, 9,16**

[This 3-week online course](#) will tackle hot topics such as graphic novel collections and LGBTQIA+ programming and services, while also teaching you innovative ways to co-design programs with youth, engage youth in programs, and connect goals to learning initiatives. You



will also learn tenets of conflict resolution and trauma-informed practices that will help you better manage teen behavioral challenges in your libraries. \$285 USD

**PARKLAND REGIONAL LIBRARY SYSTEM**

**FINANCIAL STATEMENTS**

**December 31, 2023**

**PARKLAND REGIONAL LIBRARY SYSTEM****Table of Contents***December 31, 2023*

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**MANAGEMENT'S REPORT**

**To the Members of Parkland Regional Library System:**

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian generally accepted accounting principles. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The elected board is composed entirely of neither management nor employees of the Library. The board has the responsibility of meeting with management and external auditors to discuss the internal controls over the financial reporting process, auditing matters and financial reporting issues. The board is responsible for recommending the appointment of the Library's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the board and management to discuss their audit findings. The accompanying financial statements are the responsibility of the management of Parkland Regional Library System.

e-Signed by Ron Sheppard  
2024-03-26 11:49:12:12 MDT

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Ron Sheppard

Executive Director

## Independent Auditor's Report

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To the Members of The Parkland Library Board:

### Opinion

We have audited the financial statements of The Parkland Library Board (the "Library"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net financial assets cash flows, changes in accumulated operating surplus, and remeasurement gains and losses for the year then ended, and schedules and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Library as at December 31, 2023, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Library in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Library's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Library or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Library's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Library's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Library's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Library to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Lacombe, Alberta

March 26, 2024

*MNP LLP*

Chartered Professional Accountants

**PARKLAND REGIONAL LIBRARY SYSTEM**  
**STATEMENT OF FINANCIAL POSITION**  
AS AT DECEMBER 31, 2023

	2023	2022
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents <i>(note 3)</i>	\$ 907,293	\$ 1,089,037
Accounts receivable	27,494	28,033
Investments <i>(note 4)</i>	765,417	725,120
<b>TOTAL FINANCIAL ASSETS</b>	<b>1,700,204</b>	<b>1,842,190</b>
<b>LIABILITIES</b>		
Accounts payable and accruals <i>(note 5)</i>	\$ 244,514	\$ 137,307
Book allotment	22,170	11,477
Deferred revenue <i>(note 6)</i>	152,703	176,341
<b>TOTAL LIABILITIES</b>	<b>419,387</b>	<b>325,125</b>
<b>NET FINANCIAL ASSETS</b>	<b>1,280,817</b>	<b>1,517,065</b>
<b>NON-FINANCIAL ASSETS</b>		
Inventory for consumption	\$ 8,770	\$ 16,632
Prepaid expenses	171,906	124,454
Tangible capital assets <i>(schedule 1)</i>	4,395,010	4,484,760
<b>TOTAL NON-FINANCIAL ASSETS</b>	<b>4,575,686</b>	<b>4,625,846</b>
<b>COMMITMENTS</b> <i>(note 7)</i>		
<b>ACCUMULATED SURPLUS</b>	<b>5,856,503</b>	<b>6,142,911</b>
<b>ACCUMULATED SURPLUS CONSISTS OF:</b>		
Accumulated operating surplus <i>(note 8)</i>	5,891,450	6,194,382
Accumulated remeasurement gain on investments	(34,947)	(51,471)
	<b>5,856,503</b>	<b>6,142,911</b>

Approved by the Library Board:  
e-Signed by Barb Gilliat  
2024-03-21 20:27:46:46 MDT  
**Chairman**  
e-Signed by Deb Smith  
2024-03-22 10:51:18:18 MDT  
**Director**

**PARKLAND REGIONAL LIBRARY SYSTEM**  
**STATEMENT OF OPERATIONS**  
FOR THE YEAR ENDED DECEMBER 31, 2023

	Budget	2023	2022
<b>REVENUE</b>			
Investment income	\$ 28,500	\$ 93,925	\$ 52,923
Member fees	2,001,335	2,001,335	1,939,986
Miscellaneous and donations	-	8,955	1,041
Outside sales - Books and supplies	-	117,125	139,579
Provincial funding (note 9)	1,567,965	1,678,455	1,549,301
	<u>3,597,800</u>	<u>3,899,795</u>	<u>3,682,830</u>
<b>EXPENSES</b>			
Administration	\$ 14,500	\$ 14,314	\$ 16,111
Amortization	-	163,162	189,553
Audit	20,000	21,700	22,132
Communications, marketing and promotions	20,000	19,396	19,705
Continuing education	20,000	13,870	17,182
Dues, fees, and memberships	12,750	12,295	11,999
First Nations grant expense	78,839	108,394	60,398
Freight and postage reimbursement	3,200	2,916	2,956
Insurance	20,500	24,451	20,367
Investment fees	4,700	4,110	4,176
Library materials	419,962	448,635	475,391
Library service grant	429,742	452,928	429,742
Miscellaneous - distributions	-	7,500	-
Miscellaneous - outlet contributions	800	800	800
Outside purchases - books and supplies	-	116,770	138,732
Planned member technology purchases	68,617	325,327	70,436
Professional fees	-	15,420	13,068
Repairs and maintenance - building	56,500	52,325	54,133
Salaries and benefits	2,020,358	2,029,750	1,702,315
Supplies for library materials and inhouse stationary	48,000	44,633	41,567
Technology software, internet, maint. agreement, misc. supplies	216,332	224,567	207,197
Travel	8,000	4,792	2,923
Trustee	26,000	24,901	17,291
Utilities	36,000	27,774	28,732
Vehicle	59,000	56,499	49,636
Workshops, training for libraries	14,000	7,587	15,234
	<u>3,597,800</u>	<u>4,224,816</u>	<u>3,611,776</u>
<b>Excess (deficiency) of revenue over expenses, before other expenses</b>	-	(325,021)	71,054
<b>OTHER EXPENSES</b>			
Gain (loss) on disposal of investments	-	838	(872)
Gain (loss) on disposal of tangible capital assets	-	21,251	(440)
	<u>-</u>	<u>(302,932)</u>	<u>69,742</u>
<b>Excess (deficiency) of revenue over expenses</b>	-	(302,932)	69,742
<b>Accumulated operating surplus, beginning of year</b>	6,194,382	6,194,382	6,124,640
<b>Accumulated operating surplus, end of year (Note 8)</b>	<u>6,194,382</u>	<u>5,891,450</u>	<u>6,194,382</u>



**PARKLAND REGIONAL LIBRARY SYSTEM**  
**STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**  
*FOR THE YEAR ENDED DECEMBER 31, 2023*

	Budget	2023	2022
<b>Excess (deficiency) of revenue over expenses</b>	\$ -	(302,932)	\$ 69,742
Acquisition of tangible capital assets	-	(112,162)	(81,564)
Amortization of tangible capital assets	-	163,162	189,553
Proceeds on disposal of tangible capital assets	-	60,000	-
Loss (gain) on disposal of tangible capital assets	-	(21,251)	440
Change in prepaid expenses	-	(47,451)	(14,744)
Change in inventory for consumption	-	7,862	1,010
Change in accumulated remeasurement loss on long-term investments	-	16,524	(65,678)
<b>Increase (decrease) in net financial assets</b>	-	(236,248)	98,759
<b>Net financial assets, beginning of year</b>	1,517,065	1,517,065	1,418,306
<b>Net financial assets, end of year</b>	1,517,065	1,280,817	1,517,065

**PARKLAND REGIONAL LIBRARY SYSTEM**  
**STATEMENT OF CASH FLOWS**  
*FOR THE YEAR ENDED DECEMBER 31, 2023*

	2023	2022
<b>OPERATING ACTIVITIES</b>		
Cash receipts from membership fees, contracts, and sales	\$ 2,129,019	\$ 2,074,405
Cash receipts from grants	1,654,817	1,567,964
Investment income received	93,925	52,923
Cash paid for materials and services	(1,607,526)	(1,293,360)
Cash paid for salaries and benefits	(1,918,985)	(1,691,029)
Cash paid for library service grant	(452,928)	(429,742)
Bank and investment fees paid	(4,970)	(5,551)
	(106,648)	275,610
<b>CAPITAL ACTIVITY</b>		
Purchase of tangible capital assets	(112,162)	(81,564)
Proceeds on disposal of tangible capital assets	60,000	-
	(52,162)	(81,564)
<b>INVESTING ACTIVITY</b>		
Purchase of investments	(96,934)	(91,507)
Proceeds on sale of investments	74,000	75,000
	(22,934)	(16,507)
<b>Net increase (decrease) in cash</b>	(181,744)	177,539
<b>Cash and cash equivalents, beginning of year</b>	1,089,037	911,498
<b>Cash and cash equivalents, end of year</b>	907,293	1,089,037

**PARKLAND REGIONAL LIBRARY SYSTEM**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
*FOR THE YEAR ENDED DECEMBER 31, 2023*  
**SCHEDULE 1**

	Vehicles	Building	Land	Technology equipment and systems	Equipment	Furniture and fixtures	2023	2022
<b>Original Cost:</b>								
Balance, beginning of year	175,517	3,946,960	610,000	355,374	49,974	53,976	<b>5,191,801</b>	5,147,705
Acquisition of tangible capital assets	96,393	-	-	10,778	-	4,991	<b>112,162</b>	81,564
Disposals of tangible capital assets	(90,644)	-	-	(6,168)	(290)	-	<b>(97,102)</b>	(37,468)
<b>Balance, end of year</b>	<b>181,266</b>	<b>3,946,960</b>	<b>610,000</b>	<b>359,984</b>	<b>49,684</b>	<b>58,967</b>	<b>5,206,861</b>	<b>5,191,801</b>
<b>Accumulated Amortization:</b>								
Balance, beginning of year	117,149	236,817	-	294,650	29,802	28,623	<b>707,041</b>	554,516
Annual amortization	34,877	78,938	-	39,273	4,005	6,069	<b>163,162</b>	189,553
Disposals	(52,138)	-	-	(6,071)	(143)	-	<b>(58,352)</b>	(37,028)
<b>Balance, end of year</b>	<b>99,888</b>	<b>315,755</b>	<b>-</b>	<b>327,852</b>	<b>33,664</b>	<b>34,692</b>	<b>811,851</b>	<b>707,041</b>
<b>Net Book Value</b>	<b>81,378</b>	<b>3,631,205</b>	<b>610,000</b>	<b>32,132</b>	<b>16,020</b>	<b>24,275</b>	<b>4,395,010</b>	<b>4,484,760</b>

**PARKLAND REGIONAL LIBRARY SYSTEM**  
**STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS**  
*FOR THE YEAR ENDED DECEMBER 31, 2023*

	Unrestricted (Note 8)	Reserves (Note 8)	Equity in Tangible Capital Assets (Note 8)	2023	2022
<b>Balance, beginning of year</b>	460,314	1,249,308	4,484,760	<b>\$ 6,194,382</b>	\$ 6,124,640
Excess of revenue over expenses	(302,932)	-	-	<b>(302,932)</b>	69,742
Reserves used for (transferred from) operations	(142,549)	142,549	-	-	-
Purchases of tangible capital assets	-	(112,162)	112,162	-	-
Disposal of tangible capital assets	38,750	-	(38,750)	-	-
Annual amortization expense	163,162	-	(163,162)	-	-
<b>Balance, end of year</b>	<u>216,745</u>	<u>1,279,695</u>	<u>4,395,010</u>	<u><b>5,891,450</b></u>	<u>6,194,382</u>

**PARKLAND REGIONAL LIBRARY SYSTEM**  
**STATEMENT OF REMEASUREMENT GAINS AND LOSSES**  
*FOR THE YEAR ENDED DECEMBER 31, 2023*

	2023	2022
<b>Accumulated remeasurement gain (loss) on investments, beginning of the year</b>	(51,471)	14,207
Increase (decrease) in market value	16,524	(65,678)
<b>Accumulated remeasurement loss on investments, end of year</b>	<b>(34,947)</b>	<b>(51,471)</b>

**PARKLAND REGIONAL LIBRARY SYSTEM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
*FOR THE YEAR ENDED DECEMBER 31, 2023*

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**1. Nature of activities**

Parkland Regional Library System (the "Library") is an independent body established under the Alberta Libraries Act for the purpose of providing a variety of support services for the public libraries of rural Central Alberta.

The Library is exempt from tax pursuant to Section 149(1)(l) of the Income Tax Act of Canada.

**2. Significant accounting policies**

The financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards ("PSAS") and include the following significant accounting policies:

**Cash and cash equivalents**

Balances with original maturities of less than 3 months are included in cash and cash equivalents. Marketable securities with prices quoted in an active market are measured at fair value while those that are not quoted in an active market are measured at cost less impairment.

**Revenue recognition**

Member fees are recognized as revenue when the services have been provided.

Book and supply outside sales are recognized as product is shipped to the member library that placed the order through the Library.

Provincial funding and grants that are externally restricted are recorded as deferred contributions if the terms of the funding create a liability.

These funds are recognized as revenue in the year in which the related expenses are incurred and the terms of the funding are met.

Unrestricted provincial funding, miscellaneous and donations, and other revenue are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

All investment income is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

**Expenses**

Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or legal obligation to pay.

**Non-financial assets**

Non-financial assets are assets that are not available to discharge existing liabilities but held for use in Library operations. Such assets have useful lives extending beyond the current year and are not intended for sale in the normal course of Library operations. The change in non-financial assets during the year, together with the excess of revenue over expenses, provides the changes in net financial assets for the year.

Non-financial assets consist of the following:

**i. Inventory for consumption**

Inventory of materials and supplies for consumption is recorded in the financial statements at lower of the cost of the specific item or replacement cost.

**PARKLAND REGIONAL LIBRARY SYSTEM**  
**Notes to the Financial Statements**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**2. Significant accounting policies** *(continued from previous page)*

**ii. Tangible capital assets**

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the assets. Contributed tangible capital assets are recorded in the financial statements at fair market value at the time of contribution.

	<i>Method</i>	<i>Rate</i>
Vehicles	declining balance	30%
Building	straight-line	50 years
Technology equipment and systems	declining balance	55%
Furniture and fixtures	declining balance	20%
Equipment	declining balance	20%

A full year of amortization is calculated in the year of acquisition. No amortization is calculated in the year of disposal.

Tangible capital assets are tested for impairment whenever events or changes in circumstances indicate that their carrying amounts may not be fully recoverable. An impairment loss is recognized when and to the extent that management assesses the future useful life of an asset to be less than originally estimated.

**iii. Prepaid expenses**

Expenses paid in advance where services have not been performed or materials have not been received.

**Use of estimates**

The preparation of financial statements in accordance with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the statement of financial position date, and the reported amounts of revenue and expenses during the reporting period. Key components of the financial statements requiring management to make estimates include the provision for doubtful accounts in respect of receivables, the cost and net realizable value of inventories, employee benefit obligations, the useful lives of long-lived assets and the potential impairment of assets. Actual results could differ from these estimates.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in excess of revenue over expenses in the periods in which they become known.

**Long-term investment**

Investments are recorded at fair market value, based on quoted prices in an active market, including accrued interest. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statement of operations.

**Foreign currency translation**

These financial statements have been presented in Canadian dollars, the principal currency of the Library's operations.

Transaction amounts denominated in foreign currencies are translated into their Canadian dollar equivalents at exchange rates prevailing at the transaction date. Carrying values of monetary assets and liabilities reflect the exchange rates at the balance sheet date. Gains and losses on translation or settlement are included in the determination of excess of revenue over expenditures for the current period.

**Reserves for future expenditures**

Reserves are determined at the discretion of the board to set aside funds for future operating and capital expenditures. Transfers to and/or from reserves are reflected as an adjustment within accumulated surplus.

**PARKLAND REGIONAL LIBRARY SYSTEM**  
**Notes to the Financial Statements**  
*FOR THE YEAR ENDED DECEMBER 31, 2023*

**2. Significant accounting policies** *(continued from previous page)*

**Financial instruments**

The Library recognizes financial instruments when the Library becomes party to the contractual provisions of the financial instrument.

*Arm's length financial instruments*

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the Library may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The Library has not made such an election during the year. All financial assets and liabilities issued/assumed in an arm's length transaction are subsequently measured at amortized cost, except for marketable securities that are measured at fair value.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

*Financial asset impairment*

The Library assesses impairment of all its financial assets measured at cost or amortized cost. The Library groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Library determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

The Library reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

The Library reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess of revenue over expenses in the year the reversal occurs.



**PARKLAND REGIONAL LIBRARY SYSTEM**  
**Notes to the Financial Statements**  
*FOR THE YEAR ENDED DECEMBER 31, 2023*

**3. Cash and cash equivalents**

Cash accounts bear interest at bank prime rate of 7.2% (2022 - 6.45%) less a percentage based on balance held during the year. At year-end, the unrestricted cash balances bear interest at prime less 1.90% (2022 - prime less 1.90%) on \$913,747 (2022 - \$1,070,873) and prime less 1.90% (2022 - prime less 1.90%) on \$0 (2022 - \$423).

**4. Investments**

	<u>2023</u>	<u>2022</u>
Bonds (original cost of \$796,484; 2022 - \$772,886)	<u>765,417</u>	<u>725,120</u>

Bonds bear interest at rates ranging from 1.10% to 3.75% and have maturity dates ranging from September 2024 to June 2033. Included in investments is \$3,861 (2022 - \$3,687) of accrued interest.

**5. Accounts payable and accruals**

	<u>2023</u>	<u>2022</u>
Trade accounts payable and accruals	\$ 148,727	52,040
Employee benefit obligations	81,946	71,180
Goods and Services Tax payable	13,841	14,087
	<u>244,514</u>	<u>137,307</u>

Included in trade accounts payable and accruals is a balance of \$4,817 (2022 - \$2,151) on ATB Financial Mastercards with a total credit limit of \$15,000 (2022 - \$15,000).

Employee benefit obligations consist of estimated sick leave benefits of \$60,500 (2022 - \$60,500) that accumulate but do not vest, as well as vacation and lieu time of \$21,446 (2022 - \$10,680) that employees have earned and deferred to future years.

**PARKLAND REGIONAL LIBRARY SYSTEM**  
**Notes to the Financial Statements**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**6. Deferred revenue**

Deferred revenue represents unspent amounts from the Government of Alberta to offer library services to on-reserve and on-settlement First Nations populations.

	2023	2022
Opening balance	\$ 176,341	\$ 157,678
Add: amounts deferred	156,647	145,601
Less: amounts recorded as revenue	(180,285)	(126,938)
Ending balance	<u>152,703</u>	<u>176,341</u>

**7. Commitments**

In 2021, the Library entered into a 10 year agreement for maintenance on their elevator which commenced August 28, 2021 costing \$4,860 per year.

In 2023, the Library entered into a 5 year agreement for access to Polaris software commencing January 1, 2024 at a 2024 annual cost of \$93,311.55 which increases at 2% per year over the term.

**8. Accumulated operating surplus**

	2023	2022
<b>Unrestricted reserve</b>	<u>216,745</u>	<u>460,314</u>
<b>Internally restricted</b>		
Operating reserves		
Technology	474,773	542,260
Building	225,000	200,000
Contingent liability	38,851	52,530
	<u>738,624</u>	<u>794,790</u>
Capital reserves		
Amortization	323,911	295,974
Vehicle	179,454	115,847
Equipment/furnishings replacement	37,706	42,697
	<u>541,071</u>	<u>454,518</u>
<b>Total reserves</b>	<u>1,279,695</u>	<u>1,249,308</u>
<b>Equity in tangible capital assets</b>	<u>4,395,010</u>	<u>4,484,760</u>
	<u>5,891,450</u>	<u>6,194,382</u>

**9. Provincial funding**

	2023	2022
<b>Government of Alberta - Municipal Affairs</b>		
Operating grant	\$ 1,045,242	\$ 992,620
Library Service grant	452,928	429,742
Provincial First Nations grant	180,285	126,939
	<u>1,678,455</u>	<u>1,549,301</u>

**PARKLAND REGIONAL LIBRARY SYSTEM**  
**Notes to the Financial Statements**  
*FOR THE YEAR ENDED DECEMBER 31, 2023*

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**10. Local Authorities Pension Plan**

Employees of the Library participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 291,259 people and 437 employers. The LAPP is financed by employee and employer contributions and by earning investment earnings in the LAPP fund.

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

The Library is required to make current service contributions to the LAPP of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan, and 12.23% on pensionable earnings above that amount.

Total service contributions by the Library to the LAPP in 2023 were \$123,922 (2022 - \$118,260). Total current service contributions by employees of the Library to the LAPP in 2023 were \$110,539 (2022 - \$105,404).

As at December 31, 2022, the LAPP disclosed an actuarial surplus of \$12,671 billion (2021 - \$11,922 billion). LAPP has not yet disclosed the actuarial surplus or deficiency as at December 31, 2023.

**11. Economic dependence**

The Library is dependent on funding from government grants to maintain its operations. In 2023, the Province of Alberta contributed \$1,678,455 (2022 - \$1,549,301) of revenue to the Library, equalling approximately 43% (2022 - 42%) of total revenue. If funding is not received, its operations would be significantly reduced.

**12. Financial instruments**

The Library, as part of its operations, carries a number of financial instruments. The financial instruments consist of cash and cash equivalents, accounts receivable, investments, accounts payable and accruals, and book allotment. It is management's opinion that the Library is not exposed to a significant interest, currency, market, liquidity, or credit risks arising from these financial instruments except as otherwise disclosed.

**Credit risk**

The Library is exposed to credit risk as it grants credit to its members in the normal course of operations. The risk is mitigated by the fact that the receivables are from municipalities. The Library is exposed to credit risk as it has purchased bonds which are included in investments. The risk is mitigated by the fact that the Library has only purchased bonds issued by the Federal or Provincial governments.

Accounts receivable from one member library and one grantor (2022 - two member libraries) in connection with trade receivables represents 42% (2022 - 22%) of total accounts receivable at December 31, 2023. The Library believes that there is minimal risk associated with the collection of these amounts. The balance of accounts receivable is widely distributed among the remainder of the library municipalities and customer base.

**Interest rate risk**

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities known as price risk. In seeking to minimize the risks from interest rate fluctuations, the Library manages exposure through its normal operating and financing activities. The Library is exposed to interest rate price risk primarily through its fixed rate investments and variable rate cash.

**Market rate risk**

The Library is exposed to market rate risk on its investments due to changes in quoted market rates on investments.

**13. Comparative figures**

Certain comparative figures have been reclassified to conform with current year presentation.

**14. Approval of financial statements**

These financial statements were approved by the Library board on March 21, 2024.



## PRLS BOARD TALK

### Highlights of the Parkland Regional Library Board Meeting

FEBRUARY 22, 2024

#### Board Orientation by Dr. Margaret Law

Law spoke of the importance of the board member's role to the organization, and the importance of acting in the best interest of Parkland when acting as a Parkland board member.

#### Population Figures and the Parkland Master Agreement

Board members Carlene Wetthuhn and Deb Smith presented both sides on the topic of changing Article 8.3 regarding population estimates and which figures are to be used for Parkland's invoicing to member municipalities. A motion was put forward to amend the agreement. The motion was defeated.

#### Parkland Annual Report

Each year Parkland is required to submit an annual report to the Public Library Services Branch (PLSB) at Municipal Affairs.

An annual report infographic with highlights from 2023 will be prepared and distributed to member municipalities in the coming weeks.

#### Outlet Annual Reports

The Parkland Board is the governing board for four library service points. They are:

**Brownfield Community Library** – County of Paintearth

**Nordegg Public Library** – Clearwater County

**Spruce View Community Library** – Red Deer County

**Water Valley Public Library** – Mountain View County

Highlights from their annual reports are included below:

#### **Brownfield Community Library Accomplishments**

Our library accomplished a lot in 2023 in terms of programming in particular. We applied for and received a couple of grants, so we have been trying to do 1-2 programming events a month. In 2024, we plan to make our library wheelchair accessible and be able to enter our library from our back door so patrons will no longer have to enter through the school.

#### **Nordegg Public Library Accomplishments**

2023 was our BIG year! It marked the move with the help of many volunteers to the new premises in the County's Discovery Centre. Our library volunteers were engaged in weeding, packing, moving, unpacking and finally re-shelving of the materials. The move involved an approximate total of 350+ volunteer hours. There was a ribbon cutting event with cupcakes and prizes. We are very proud of our new, light, bright, library. We have five days a week accessibility with old and new volunteers and a wonderful large storage and office area to help us organize and plan our ongoing active life in the community. We are so grateful for all the assistance and direction we received from Parkland as we begin this new chapter.

#### **Spruce View Community Library Accomplishments**

We have partnered with Red Deer County and Spruce View School to bring *Tech Time* for seniors once a month in the library and last year with seniors and school kids helping. 72 people attended. Our literacy program continued last year on every Tuesday and also ran through the summer and had 472 attendees. We continue with *Lego* and it is still the most popular program we have, averaging about 35 kids every second Wednesday. Quilting still continues once a month with about 8 ladies coming each time. We held three fundraisers last year; they were all very well supported by our community.

#### **Water Valley Public Library Accomplishments**

This year at the Water Valley library we have seen an increase in the number of dedicated volunteers that are helping to keep the library running. With this increase in volunteers, we have seen an increase in volunteer hours as well. We are really excited to have so many people invested in the Water Valley library. There has also been an increase in the number of items that are circulating through the library. It is great to see that the community is really supporting and using the library to its fullest.

## Marketing and Advocacy Committee Report

Parkland's Advocacy Committee has set its goals for 2024. Those goals are:

1. To continue to advocate for a cost-of-living adjustment to provincial operating grants and/or another infusion for increased library funding
2. To continue demonstrating leadership in the formulation of unified advocacy efforts by the seven library systems
3. To continue to focus on advocacy to the system board
4. To continue to help libraries and library boards advocate for themselves at the local level

Parkland's Advocacy Committee has organized a campaign for 2024 to help communicate the value of libraries in member library communities. Personal stories will be gathered throughout the region for further advocacy efforts.

Visit [prl.ab.ca/about-us/advocacy](http://prl.ab.ca/about-us/advocacy) to share how your local library has impacted you!

### Parkland's 65th Anniversary – Save The Date

Parkland's 65th Anniversary plans are in the works. On May 6-9th Parkland invites libraries to celebrate this milestone.

On May 10th, there will be an open house and light refreshments at Parkland HQ – invitations will be sent to library staff and board members closer to the event. Staff will be putting away a time capsule to be opened at the 100th anniversary – libraries are encouraged to bring something interesting that embodies what the future of libraries will look like.

## Committee News from Trustees

**Stettler Public Library** has a new laser engraver and 3D printer and are in the trade show on April 12-14 with the 3D printer making items for children. The Rotary Club of Stettler funded a unit that provides an immersive experience in the library.

**Camrose Public Library** is holding an event regarding intellectual freedom on February 22, 2024.

**The Innisfail Public Library** has recently updated their plan of service. They will also be celebrating their 120<sup>th</sup> anniversary on April 13<sup>th</sup> from 11:00 – 2:00.

**The Penhold Library** distributed two pamphlets explaining how to get started with eResources and their year in review. They spent their TD Summer Reading prize on a baby grand piano and are working on ways to integrate music into their programming.

**Carstairs Public Library** received a grant that allowed them to purchase two pickup lockers for patrons to pick up library materials outside of library hours.

Todd Brand is giving a free seminar on Parliamentary Procedure in Strathmore on March 9<sup>th</sup>.

## Board Members Present

Barb Gilliat (Board Chair), Gord Lawlor, Ray Reckseidler, **(Zoom)** Alison Barker-Jevne, Jul Bissell, Doug Booker, Jaime Coston, Edna Coulter, Teresa Cunningham, Todd Dalke, Cal David, Dana Depalme, Jeff Eckstrand, Sarah Fahey, Richard Forsberg, Elaine Fossen, Dwayne Fulton, Barbara Gibson, Kathy Hall, Pam Hansen, Stephen Levy, Bryce Liddle, Julie Maplethorpe, Ricci Matthews, Joy-Anne Murphy, Jackie Northey, Jacquie Palm-Fraser, Jas Payne, Leonard Phillips, Diane Roth, Deb Smith, Les Stulberg, Carlene Wetthuhn, Shannon Wilcox, Bill Windsor, Janice Wing,

## Regrets

Twyla Hale, Marc Mousseau, Bill Rock

## Absent

Deb Coombes, Doug Francoeur, Michael Hildebrandt, Cody Hillmer, Dana Kreil, Darryl Motley, Jordon Northcott, Shawn Peach, Sandy Shipton, Harvey Walsh, Patricia Young

## Guest

Margaret Law

## Next Meeting: May 16, 2024 (Zoom)

For more information, or if you want a copy of the draft minutes from this board meeting, please contact PRLS.



## 2024 Spring Newsletter

The seasons are changing and with that life at the Summer Villages will start to get busy. The ASVA is also busy working on your behalf to ensure that the Alberta Government and our sister organizations, ABmunis and RMA, understand that our members continue to be strong, viable local governments.

The Local Government Fiscal Framework (LGFF) is in its first year of existence. There have been some changes to the program guidelines and the ASVA has been in conversation with Municipal Affairs to understand how these changes might impact Summer Villages. Stay tuned for a note from us on these changes and what to expect.

The ASVA is also working on the following priorities. We see these five topics as important issues for all Summer Villages and ones that have the ability to ensure we remain resilient and viable. The ASVA is working on our approach and what our key messages will be on each topic. We will keep you informed as we proceed.

### **Education Property Tax - retaining more funding for local priorities**

Municipal Affairs has been asked to review the feasibility of amending the Education Property Tax to assist municipalities with retaining more funding for local priorities. During the LGFF discussions, Municipal Affairs believed that since Summer Villages have lower full-time year round populations and provide fewer year round services, they should get less LGFF funding. The ASVA feels that this belief should also be applied to the recovery of the Education Property Tax; i.e. lower population equals lower tax recovery. There are a lot of options that ASVA will suggest to Municipal Affairs that could create tax space for Summer Villages to step into to fund local priorities.

### **ASVA Position on LGFF starting point \$1.75B**

ABmunis is asking Municipal Affairs for LGFF Capital to start at \$1.75 billion (\$824M for non-charter municipalities, a 142% increase). This amount was determined based on a combination of factors including the growth in Alberta's population and the total cost of depreciation of Alberta's existing local infrastructure. Even though this increase has a minor benefit for Summer Villages, it will provide some additional funding therefore a valuable piece of work. If this was to happen, Summer Villages will have to work with other Villages and small Towns to open up the allocation formula as they are in a similar position to us where they too are dependent on Base Funding.

### **Municipal Census Regulation – Summer Villages and Temporary Residents**

In 2024, the new Municipal Census Regulation will allow municipalities to conduct their own census. The regulation identifies a Temporary Resident as one that spends the night on Census Day in

that dwelling which is not their main residence, and who has a main residence elsewhere in Canada. Even though ASVA would like to have the Government of Alberta consider including the Temporary Resident count in the total population count used for LGFF allocations, this information could be of useful for infrastructure and emergency planning.

### **LGFF Time Limit to Use Allocated Funds**

Current LGFF guidelines state, “To provide flexibility in scheduling projects and/or to accommodate larger projects requiring more than one year’s grant allocation, capital funding allocated and not expended in the year it was allocated may be carried forward to the next five subsequent years.” ASVA will advocate to have this timeframe extended, perhaps out to 10 years for Summer Villages. Our reasoning is that it takes a long time to save up for large capital infrastructure projects. With borrowing costs no longer an eligible LGFF expense this may make sense that we need to save longer to limit the amount of debt and borrowing costs required to complete large scale projects.

### **Golf Carts**

Last fall the Summer Village of Half Moon Bay (Sylvan Lake) put forward a resolution at the ABmunis Convention that would allow Municipalities, if they so desire, to approve the use of golf carts on certain approved roads and public lands within their municipality.” The ABmunis members supported this resolution and I am happy to say that work has already begun to make this a reality. The Alberta Government is in the process of creating the road rules necessary to allow this to happen. The ASVA President and Executive Director participated in a government lead meeting to gather feedback and introduce the notion of a pilot project. We will continue to work with them as part of their technical resource team.

### **Final Thoughts**

As we all look forward to a new season, the ASVA wants to thank you for your continued support. It is important that we all stick together as a larger single voice does get more recognition.

If you have any questions, suggestions or comments, please never hesitate to call or email our Executive Director, Kathy Krawchuk at 780-236-5456 or [execdirector@asva.ca](mailto:execdirector@asva.ca) or [info@asva.ca](mailto:info@asva.ca)

Warmest Regards.



President, ASVA